

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 492

BY NATE AND NICHOLS

AN ACT

1 RELATING TO FUELS TAX; AMENDING CHAPTER 24, TITLE 63, IDAHO CODE, BY THE AD-  
2 DITION OF A NEW SECTION 63-2402A, IDAHO CODE, TO PROVIDE FOR A TEMPORAR-  
3 ILY REDUCED MOTOR FUEL TAX; DECLARING AN EMERGENCY AND PROVIDING AN EF-  
4 FECTIVE DATE; AND PROVIDING A SUNSET DATE.  
5

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Chapter 24, Title 63, Idaho Code, be, and the same is  
8 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
9 ignated as Section 63-2402A, Idaho Code, and to read as follows:

10 63-2402A. ADJUSTMENT OF TAX ON MOTOR FUEL. Notwithstanding section  
11 63-2402(2), Idaho Code, the tax imposed in section 63-2402, Idaho Code,  
12 shall be at the rate of sixteen cents (16¢) per gallon of motor fuel received.

13 SECTION 2. An emergency existing therefor, which emergency is hereby  
14 declared to exist, this act shall be in full force and effect on and after  
15 July 1, 2022.

16 SECTION 3. The provisions of this act shall be null, void, and of no  
17 force and effect on and after June 30, 2024.