

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 383, As Amended in the Senate

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO CIGARETTE AND TOBACCO PRODUCT TAXES; AMENDING SECTION 63-2516, IDAHO CODE, TO PROVIDE FOR FINAL DECISIONS OF THE COMMISSION; AND AMENDING SECTION 63-2563, IDAHO CODE, TO PROVIDE FOR EXAMINATION OF RETURN AND DETERMINATION OF TAX, TO PROVIDE FOR FINAL DECISIONS OF THE COMMISSION AND TO MAKE A TECHNICAL CORRECTION.

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

SECTION 1. That Section 63-2516, Idaho Code, be, and the same is hereby amended to read as follows:

63-2516. COLLECTION AND ENFORCEMENT -- ACTIONS AGAINST STATE OF IDAHO. In addition to the enforcement and penalty provisions in this act otherwise provided, the deficiency in tax and notice of deficiency as well as the collection and enforcement procedures provided by the Idaho income tax act, sections 63-3030A, 63-3038, 63-3039, 63-3040, 63-3042, 63-3043, 63-3044, 63-3045, 63-3045A, 63-3045B, 63-3046, 63-3047, 63-3048 through 63-3065, 63-3068, 63-3071, 63-3073, 63-3075 and 63-3078, Idaho Code, shall apply and be available to the state tax commission for enforcement of the provisions of this act and the assessment and collection of any amounts due, and said sections shall for this purpose be considered a part of this act and wherever liens or any other proceedings are defined as income tax liens or proceedings they shall, when applied in enforcement or collection under this act, be described as cigarette tax liens and proceedings. Any reference to taxable year in the income tax act shall be, for the purposes of this act, considered a taxable period.

The state tax commission may be made a party defendant in an action at law or in equity by any person aggrieved by the unlawful seizure or sale of his property, or in any suit for refund or to recover an overpayment, but only the state of Idaho shall be responsible for any final judgment secured against the state tax commission, and said judgment shall be paid as provided for payment of cigarette tax refunds.

SECTION 2. That Section 63-2563, Idaho Code, be, and the same is hereby amended to read as follows:

63-2563. COLLECTION AND ENFORCEMENT. The collection and enforcement procedures provided by the Idaho income tax act, sections 63-3038, 63-3039, 63-3040, 63-3042 through 63-3045AB, 63-3047 through 63-3065A, 63-3068, 63-3071, 63-3075 and 63-3078, Idaho Code, shall apply and be available to the state tax commission for the enforcement of this act and collection of any amounts due under this act and said sections shall, for this purpose, be considered part of this act and wherever liens or any other proceedings are defined as income tax liens or proceedings, they shall, when applied in

1 enforcement or collection under this act, be described as tobacco products  
2 tax liens and proceedings. Any reference to taxable year in the income tax  
3 act shall be, for the purposes of this act, considered a taxable period.

4 The state tax commission may be made a party defendant in an action at  
5 law or in equity by any person aggrieved by the unlawful seizure or sale of  
6 his property, or in any suit for refund or to recover an overpayment, but  
7 only the state of Idaho shall be responsible for any final judgment secured  
8 against the state tax commission, and said judgment shall be paid or satis-  
9 fied out of the tobacco products tax refund fund.