

STATEMENT OF PURPOSE

RS25674

1. Proposed change: Currently sections 63-2516 and 63-2563, Idaho Code, do not have a reference to 63-3045B, which explains the taxpayer's rights and obligations. This bill adds that reference to sections 63-2516 and 63-2563, Idaho Code.
2. The statute being added, 63-3045B, includes the taxpayer's rights to appeal an audit if they disagree with the report. This bill is also doing some clean up by replacing a couple of long lists of statutes by using a range of the first one through the last one to make it easier to read.
3. Background: Sections 63-2516 and 63-2563 are the collection and enforcement statutes for cigarette and tobacco products. The audit notice and appeals rules for taxpayers are in the income tax section of our laws. The list of statutes contained in each of these refers to income tax laws that contain the rights and obligations of taxpayers.

FISCAL NOTE

There is no fiscal impact to the state. This change is to specifically include the rights and obligations of taxpayers and to improve the readability of the statutes. There is no change to the related tax liability.

Contact:

Don Williams
Tax Commission
(208) 334-7855

DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).