

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 347

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO TAX FILING DATES; AMENDING SECTION 63-2421, IDAHO CODE, TO  
2 REVISE PROVISIONS REGARDING THE FILING DATE FOR CERTAIN TAX RETURNS;  
3 AMENDING SECTION 63-3024A, IDAHO CODE, TO REVISE PROVISIONS REGARD-  
4 ING THE FILING DATE FOR CERTAIN TAX RETURNS; AMENDING SECTION 63-3032,  
5 IDAHO CODE, TO REVISE PROVISIONS REGARDING THE FILING DATE FOR CERTAIN  
6 TAX RETURNS; AMENDING SECTION 63-3085, IDAHO CODE, TO REVISE PROVISIONS  
7 REGARDING THE FILING DATE FOR CERTAIN TAX RETURNS; AND DECLARING AN  
8 EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.  
9

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

11 SECTION 1. That Section 63-2421, Idaho Code, be, and the same is hereby  
12 amended to read as follows:

13 63-2421. USE TAX -- RETURNS AND PAYMENT OF USE TAX BY CONSUMERS. (1)  
14 For the privilege of using the highways of this state, any person, including  
15 a person described in paragraph (c) of subsection (1) of section 63-2427A,  
16 Idaho Code, who consumes motor fuels in a motor vehicle licensed or required  
17 to be licensed by the laws of this state, or which is required to be licensed  
18 under the laws of another jurisdiction and is operated on the highways of  
19 this state upon which the tax imposed by section 63-2402, Idaho Code, has not  
20 been paid or is subject to credit or refund under IFTA and which fuel is not  
21 exempted from tax by this chapter, shall be liable for the tax.

22 (2) Except for motor vehicles licensed under IFTA or operating with a  
23 temporary permit under section 49-432, Idaho Code, a person liable under  
24 subsection (1) of this section shall report the amount of tax liability and  
25 pay the taxes due in conjunction with his income or franchise tax return due  
26 under the provisions of chapter 30, title 63, Idaho Code, in the manner and  
27 form prescribed by the commission. Payment of motor fuels taxes shall be  
28 made in conjunction with any other taxes due on that return and motor fuels  
29 taxes due may be offset against refunds of any other taxes shown on the return  
30 to be due the taxpayer.

31 (3) In the case of a person liable under subsection (1) of this section  
32 other than one who consumes motor fuels in a motor vehicle described in the  
33 exception in subsection (2) of this section and not required to file a re-  
34 turn under chapter 30, title 63, Idaho Code, the tax shall be paid annually,  
35 on a calendar year basis, in the manner and form required by the commission.  
36 The return and payment for each calendar year shall be due on or before April  
37 15 of the immediately succeeding calendar year. Provided, however, for tax  
38 year 2020 only, the return and payment shall be due on or before May 17, 2021.

39 (4) In the case of a person liable under subsection (1) of this section  
40 whose motor vehicles are licensed or required to be licensed under IFTA as  
41 provided in sections 63-2438 and 63-2439, Idaho Code, or operating with a

1 temporary permit under section 49-432, Idaho Code, the tax shall be paid in  
2 the manner required by those provisions.

3 SECTION 2. That Section 63-3024A, Idaho Code, be, and the same is hereby  
4 amended to read as follows:

5 63-3024A. FOOD TAX CREDITS AND REFUNDS. (1) Any resident individual  
6 who is required to file and who has filed an Idaho income tax return shall be  
7 allowed a credit against taxes due under the Idaho income tax act for the tax-  
8 payer, the taxpayer's spouse, and each dependent, as defined in section 152  
9 of the Internal Revenue Code, claimed on the taxpayer's Idaho income tax re-  
10 turn, and awarded by the court under section 32-706, Idaho Code, if applica-  
11 ble. For tax years 2015 and after, the credit is one hundred dollars (\$100).  
12 If taxes due are less than the total credit allowed, the taxpayer shall be  
13 paid a refund equal to the balance of the unused credit.

14 (2) A resident individual who is not required to file an Idaho income  
15 tax return and for whom no credit or refund is allowed under any other subsec-  
16 tion of this section shall, subject to the limitations of subsections (3),  
17 (4), (5), (6), (7) and (8) of this section, be entitled to a refund in the  
18 amount provided in subsection (1) of this section.

19 (3) A resident individual who has reached his sixty-fifth birthday be-  
20 fore the end of his taxable year and who has claimed the credit available un-  
21 der subsection (1) of this section, in addition to the amount of credit or  
22 refund due under subsection (1) of this section, shall be entitled to twenty  
23 dollars (\$20.00), which shall be claimed as a credit against any taxes due  
24 under the Idaho income tax act. If taxes due are less than the total credit  
25 allowed, the individual shall be paid a refund equal to the balance of the un-  
26 used credit.

27 (4) Except as provided in subsection (9) of this section, a credit or  
28 refund under this section is only available if the individual for whom a per-  
29 sonal exemption is claimed is a resident of the state of Idaho.

30 (5) In no event shall more than one (1) taxpayer be allowed a credit or  
31 refund for the same personal exemption, or under more than one (1) subsection  
32 of this section.

33 (6) In the event that a credit or refund is attributable to any individ-  
34 ual for whom assistance under the federal food stamp program was received for  
35 any month or part of a month during the taxable year for which the credit or  
36 refund is claimed, the credit or refund allowed under this section shall be  
37 in proportion to the number of months of the year in which no assistance was  
38 received.

39 (7) In the event that a credit or refund is attributable to any individ-  
40 ual who has been incarcerated for any month or part of a month during the tax-  
41 able year for which the credit or refund is claimed, the credit or refund al-  
42 lowed under this section shall be in proportion to the number of months of the  
43 year in which the individual was not incarcerated.

44 (8) No credit or refund shall be paid that is attributable to an indi-  
45 vidual residing illegally in the United States.

46 (9) Any part-year resident entitled to a credit under this section  
47 shall receive a proportionate credit reflecting the part of the year in which  
48 he was domiciled in this state.

1 (10) Any refund shall be paid to such individual only upon his making  
 2 application therefor, at such time and in such manner as may be prescribed  
 3 by the state tax commission. The state tax commission shall prescribe the  
 4 method by which the refund is to be made to the taxpayer. The refunds autho-  
 5 rized by this section shall be paid from the state refund fund in the same  
 6 manner as the refunds authorized by section 63-3067, Idaho Code.

7 (11) An application for any refund that is due and payable under the pro-  
 8 visions of this section must be filed with the state tax commission within  
 9 three (3) years of:

10 (a) The due date, including extensions, of the return required under  
 11 section 63-3030, Idaho Code, if the applicant is required to file a re-  
 12 turn; or

13 (b) The fifteenth day of April or, in 2021 only, the seventeenth day of  
 14 May of the year following the year to which the application relates if  
 15 the applicant is not required to file a return.

16 (12) The state tax commission shall provide income tax payers with the  
 17 irrevocable option of donating credited funds accruing pursuant to this sec-  
 18 tion. Any funds so donated shall be remitted from the refund fund to the co-  
 19 operative welfare fund, created pursuant to section 56-401, Idaho Code, and  
 20 shall be used solely for the purpose of providing low-income Idahoans with  
 21 assistance in paying home energy costs.

22 SECTION 3. That Section 63-3032, Idaho Code, be, and the same is hereby  
 23 amended to read as follows:

24 63-3032. TIME FOR FILING INCOME TAX RETURNS. (1) Except as provided in  
 25 section 63-3033, Idaho Code:

26 (a) Returns made on the basis of the calendar year shall be filed in the  
 27 office of the Idaho state tax commission on or before the fifteenth day  
 28 of April or, in 2021 only, the seventeenth day of May following the close  
 29 of the calendar year and returns made on the basis of a fiscal year shall  
 30 be filed in the office of the Idaho state tax commission on or before the  
 31 fifteenth day of the fourth month or, for 2021 only, the seventeenth day  
 32 of the fifth month following the close of the fiscal year.

33 (b) In the case of a return for any period of less than one (1) year, the  
 34 return shall be filed on or before the date required in this section, or  
 35 on or before such date as required for such tax period by the Internal  
 36 Revenue Code, whichever is later.

37 (2) Returns made by farmer's cooperatives to the extent the coopera-  
 38 tive is taxable under section 63-3025B, Idaho Code, shall be due on or before  
 39 September 15 following the close of the calendar year or on or before the fif-  
 40 teenth day of the ninth month following the close of the fiscal year. The  
 41 provisions of section 63-3033, Idaho Code, shall not apply to returns due un-  
 42 der this subsection.

43 SECTION 4. That Section 63-3085, Idaho Code, be, and the same is hereby  
 44 amended to read as follows:

45 63-3085. DATE TAX DUE AND PAYABLE. The tax herein imposed shall become  
 46 due and payable to the state tax commission of the state of Idaho on or before  
 47 the ~~15th~~ fifteenth day of April or, for 2021 only, the seventeenth day of May

1 following the close of a calendar year or on or before the fifteenth day of  
2 the fourth month or, for 2021 only, the seventeenth day of the fifth month  
3 following the close of a fiscal year.

4 SECTION 5. An emergency existing therefor, which emergency is hereby  
5 declared to exist, this act shall be in full force and effect on and after its  
6 passage and approval, and retroactively to January 1, 2021.