

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 662

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO SALES; AMENDING SECTION 63-3620, IDAHO CODE, TO REQUIRE SELLERS
2 TO ACCEPT CASH AS A METHOD OF PAYMENT ALONG WITH ANY OTHER ACCEPTED METH-
3 ODS OF PAYMENT IN CERTAIN INSTANCES, TO PROVIDE AN EXCEPTION, TO DEFINE
4 A TERM, AND TO MAKE A TECHNICAL CORRECTION; AND DECLARING AN EMERGENCY
5 AND PROVIDING AN EFFECTIVE DATE.
6

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

8 SECTION 1. That Section 63-3620, Idaho Code, be, and the same is hereby
9 amended to read as follows:

10 63-3620. PERMITS -- ISSUANCE -- REVOCATION -- PENALTIES. (a) Every re-
11 tailer engaged in business in this state, before conducting business within
12 this state, shall file with the state tax commission an application for a
13 seller's permit. Every application for a permit shall be made upon a form
14 prescribed by the state tax commission and shall set forth the name under
15 which the applicant transacts or intends to transact business, the location
16 of his place or places of business, and such other information as the state
17 tax commission may require. The applications, or any information contained
18 thereon, may be made available by the tax commission to authorized represen-
19 tatives of state or federal agencies. The application shall be signed by the
20 owner if he is a natural person or by an individual authorized by the seller
21 to sign the application. Except as provided in subsection (f) of this sec-
22 tion, permits shall be issued without charge.

23 (b) The state tax commission, for the efficient administration of this
24 chapter, may issue:

25 (1) Temporary seller's permits. No retailer shall be issued more than
26 three (3) temporary permits in one (1) calendar year. A temporary per-
27 mit shall be valid only for the period of time shown on the face thereof.

28 (2) Wholesaler's permits to persons who are not retailers but who pur-
29 chase tangible personal property for resale. A wholesaler's permit
30 shall be valid for no more than twelve (12) consecutive months and may be
31 renewed by the commission.

32 (c) The person signing the application shall certify that the applicant
33 will actively engage in or conduct a business making sales subject to tax un-
34 der this chapter.

35 (d) After compliance by the applicant with the requirements set out
36 above and in section 63-3625, Idaho Code, the state tax commission shall
37 grant and issue to each applicant a permit. A permit shall not be assignable,
38 and shall be valid only for the person in whose name it is issued. The permit
39 or a copy thereof shall at all times be conspicuously displayed at each place
40 where the person to whom it is issued conducts business.

41 (e) A seller whose permit has been previously suspended or revoked
42 shall pay the state tax commission a fee of ten dollars (\$10.00) for the

1 renewal or issuance of a permit in the event of a first revocation and
2 twenty-five dollars (\$25.00) for renewal after each successive revocation
3 unless the suspension or revocation is for inactivity pursuant to section
4 63-3620A, Idaho Code.

5 (f) Whenever any person fails to comply with any provision of this chap-
6 ter relating to the sales tax or any rules of the state tax commission re-
7 lating to the sales tax prescribed and adopted under this chapter, the state
8 tax commission may revoke or suspend any one (1) or more of the permits held
9 by the person or may deny a new permit to such person. Notice of revocation
10 or denial shall be given in the manner provided for deficiencies in taxes in
11 section 63-3629, Idaho Code, which shall be subject to review as provided in
12 section 63-3631, Idaho Code. The state tax commission shall not issue a new
13 permit after the revocation of a permit unless the commission is satisfied
14 that the former holder of the permit will comply with the provisions of this
15 chapter relating to the sales tax and the rules of the state tax commission.

16 (g) A person who engages in business as a seller in this state without
17 a permit or permits, or after a permit has been suspended, and any person
18 who is a responsible person, as defined in section 63-3627, Idaho Code, of
19 such a business shall, after receiving written notice from the state tax com-
20 mission, be subject to a civil penalty not in excess of one hundred dollars
21 (\$100), and each day shall constitute a separate offense, which the state
22 tax commission may assess as a deficiency pursuant to section 63-3629, Idaho
23 Code.

24 (h) A person who engages in business as a seller of goods or services
25 via in-person retail transactions in this state shall accept cash as a method
26 of payment along with any other methods of payment the seller may accept;
27 however, no business shall be required to accept cash as a method of pay-
28 ment for a single transaction when such payment exceeds ten thousand dollars
29 (\$10,000). As used in this subsection, "retail transaction" means a trans-
30 action conducted in-person and does not include any telephone, mail, inter-
31 net-based, or other transaction not conducted in-person.

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