

STATEMENT OF PURPOSE

RS25673

The current statute, 63-2410, Idaho Code, requires that a taxpayer who does not file an income tax return, but qualifies for a refund for nontaxable use of tax-paid gasoline to file that refund request on a calendar basis. This bill is striking the calendar year references to allow an entity that does not file an income tax return to request a refund on either a calendar or fiscal year. The primary entities affected are school districts. School districts' normal cycles do not follow the calendar, but follow the school year.

FISCAL NOTE

There is no fiscal impact to the state. This is taxpayer friendly to allow flexibility for when a refund request can be filed. This does not change the amount of tax paid or refunded.

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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).