

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 380

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO TOBACCO PERMITS; AMENDING SECTION 63-2554, IDAHO CODE, TO AUTHO-
3 RIZE THE CANCELLATION OF A TOBACCO PRODUCTS PERMIT AFTER A YEAR OF INAC-
4 TIVITY AND NOTICE TO THE HOLDER AND TO PROVIDE FOR PENALTIES FOR A PERSON
5 WHO OPERATES WITHOUT A VALID PERMIT.

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

7 SECTION 1. That Section 63-2554, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 63-2554. PERMIT REQUIRED. (1) No person shall engage in the business
10 of a distributor or subjobber of tobacco products at any place of business
11 without first having received from the state tax commission a permit as pro-
12 vided in section 63-2503 or 63-2504, Idaho Code.

13 (2) The state tax commission may cancel the permit of a person not ac-
14 tively engaged in activities requiring a permit under this chapter.

15 (3) Notice of cancellation shall be given in the manner provided for de-
16 ficiencies in taxes under section 63-3629, Idaho Code, which shall be sub-
17 ject to review as provided in section 63-3631, Idaho Code.

18 (4) A permit held by a person who for a period of twelve (12) consecutive
19 months files reports showing no tobacco products activity reportable under
20 this chapter shall be canceled automatically upon the state tax commission
21 providing notice of the cancellation to the last known address of the person
22 to whom the permit was issued.

23 (5) A person who has engaged in activities requiring a permit under this
24 section without a permit or after a permit has been canceled, and a respon-
25 sible person as described in section 63-3627, Idaho Code, shall, after re-
26 ceiving written notice from the state tax commission, be subject to a civil
27 penalty not in excess of one hundred dollars (\$100). Each day shall consti-
28 tute a separate offense, which the state tax commission may assess as a defi-
29 ciency pursuant to section 63-2563, Idaho Code.