

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 383

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO CIGARETTE AND TOBACCO PRODUCT TAXES; AMENDING SECTION 63-2516,
2 IDAHO CODE, TO PROVIDE APPLICABILITY OF AN INCOME TAXPAYER'S RIGHTS AND
3 OBLIGATIONS TO THOSE OF CIGARETTE TAXPAYERS AND TO REVISE A CODE NUMBER-
4 ING SEQUENCE; AND AMENDING SECTION 63-2563, IDAHO CODE, TO PROVIDE AP-
5 PPLICABILITY OF AN INCOME TAXPAYER'S RIGHTS AND OBLIGATIONS TO THOSE OF
6 TOBACCO PRODUCTS TAXPAYERS, TO REVISE A CODE NUMBERING SEQUENCE AND TO
7 MAKE A TECHNICAL CORRECTION.
8

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

10 SECTION 1. That Section 63-2516, Idaho Code, be, and the same is hereby
11 amended to read as follows:

12 63-2516. COLLECTION AND ENFORCEMENT -- ACTIONS AGAINST STATE OF
13 IDAHO. In addition to the enforcement and penalty provisions in this act
14 otherwise provided, the deficiency in tax and notice of deficiency as well
15 as the collection and enforcement procedures provided by the Idaho income
16 tax act, sections 63-3030A, 63-3038, ~~63-3039~~, ~~63-3040~~, ~~63-3042~~, ~~63-3043~~,
17 ~~63-3044~~, ~~63-3045~~, ~~63-3045A~~, ~~63-3046~~, ~~63-3047~~, ~~63-3048~~ through 63-3065,
18 63-3068, 63-3071, 63-3073, 63-3075 and 63-3078, Idaho Code, shall apply and
19 be available to the state tax commission for enforcement of the provisions
20 of this act and the assessment and collection of any amounts due, and said
21 sections shall for this purpose be considered a part of this act and wherever
22 liens or any other proceedings are defined as income tax liens or proceedings
23 they shall, when applied in enforcement or collection under this act, be
24 described as cigarette tax liens and proceedings. Any reference to taxable
25 year in the income tax act shall be, for the purposes of this act, considered
26 a taxable period.

27 The state tax commission may be made a party defendant in an action at
28 law or in equity by any person aggrieved by the unlawful seizure or sale of
29 his property, or in any suit for refund or to recover an overpayment, but
30 only the state of Idaho shall be responsible for any final judgment secured
31 against the state tax commission, and said judgment shall be paid as provided
32 for payment of cigarette tax refunds.

33 SECTION 2. That Section 63-2563, Idaho Code, be, and the same is hereby
34 amended to read as follows:

35 63-2563. COLLECTION AND ENFORCEMENT. The collection and enforcement
36 procedures provided by the Idaho income tax act, sections 63-3038, ~~63-3039~~,
37 ~~63-3042~~ through ~~63-3045A~~ 63-3045B, 63-3047 through 63-3065A, 63-3068,
38 63-3071, 63-3075 and 63-3078, Idaho Code, shall apply and be available to
39 the state tax commission for the enforcement of this act and collection of
40 any amounts due under this act and said sections shall, for this purpose,

1 be considered part of this act and wherever liens or any other proceedings
2 are defined as income tax liens or proceedings, they shall, when applied in
3 enforcement or collection under this act, be described as tobacco products
4 tax liens and proceedings. Any reference to taxable year in the income tax
5 act shall be, for the purposes of this act, considered a taxable period.

6 The state tax commission may be made a party defendant in an action at
7 law or in equity by any person aggrieved by the unlawful seizure or sale of
8 his property, or in any suit for refund or to recover an overpayment, but
9 only the state of Idaho shall be responsible for any final judgment secured
10 against the state tax commission, and said judgment shall be paid or satis-
11 fied out of the tobacco products tax refund fund.