

STATEMENT OF PURPOSE

RS26863

Section 1-1624, Idaho Code, authorizes the Supreme Court to work with the State Tax Commission to intercept eligible state income tax returns from those owing certain debts to any of Idaho's courts. Tax intercept provisions currently do not apply to infractions or debts owed which are less than \$50.00. This legislation proposes amending Section 1-1624, Idaho Code, to include infractions and debts owed to the courts that are less than \$50.00.

FISCAL NOTE

The Supreme Court will incur additional costs associated with mailing notices to individuals whose state income taxes are intercepted as a result of the law change; however, the increase in intercepted tax returns associated with the mailed notices will far exceed the actual costs associated with mailed notification.

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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).