

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 13

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO THE SALES AND USE TAX; AMENDING SECTION 63-3627, IDAHO CODE, TO  
ESTABLISH A DUTY TO ACCOUNT FOR AND PAY OVER ANY USE TAX LIABILITY IM-  
POSED ON A TAXPAYER IF THAT RESPONSIBLE PARTY EXERCISES CERTAIN CONTROL  
OVER MANAGEMENT OF THE TAXPAYER.

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

SECTION 1. That Section 63-3627, Idaho Code, be, and the same is hereby  
amended to read as follows:

63-3627. RESPONSIBILITY FOR TAXES. (a) Every person with the duty to  
account for and pay over any tax, including use tax, which is imposed upon  
or required to be collected by any taxpayer under this chapter on behalf of  
such taxpayer as an officer, member or employee of such taxpayer, shall be  
personally liable for payment of such tax, plus penalties and interest, if he  
fails to carry out his duty.

(b) Any such individual required to collect, truthfully account for,  
and pay over any tax imposed by this chapter who willfully fails to collect  
such tax, or truthfully account for and pay over such tax, or willfully at-  
tempts in any manner to evade or defeat any such tax or the payment thereof,  
shall, in addition to other penalties provided by law, be liable to a  
penalty equal to the total amount of the tax evaded, or not collected, or  
not accounted for and paid over. No penalty shall be imposed under section  
63-3046(b), Idaho Code, for any offense to which this subsection (b) is ap-  
plicable.