

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 364

BY TRANSPORTATION AND DEFENSE COMMITTEE

AN ACT

RELATING TO TAXATION OF MOTOR FUELS; REPEALING SECTION 63-2411, IDAHO CODE,
RELATING TO PURCHASE OF FUEL BY RETAIL DEALERS; AND AMENDING SECTION
63-2443, IDAHO CODE, TO REVISE THE VIOLATIONS AND PENALTIES PROVISIONS
OF THE MOTOR FUELS TAX LAW.

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

SECTION 1. That Section 63-2411, Idaho Code, be, and the same is hereby
repealed.

SECTION 2. That Section 63-2443, Idaho Code, be, and the same is hereby
amended to read as follows:

63-2443. VIOLATIONS AND PENALTIES. (a~~1~~) Acts forbidden: It shall be
unlawful for any person to:

(1a) Refuse, or knowingly and intentionally fail to make and file any
statement required by this chapter in the manner or within the time re-
quired;

(2b) Willfully fail to pay any tax due or any fee required by this chap-
ter or any related penalties or interest;

(3c) Knowingly and with intent to evade or to aid in the evasion of the
tax imposed by this chapter to make any false statement or conceal any
material fact in any record, return, or affidavit provided for in this
chapter;

(4d) Conduct any activities requiring a license under this chapter
without a license or after a license has been surrendered, canceled, or
revoked;

(5e) Fail to keep and maintain the books and records required by this
chapter;

(6f) Use dyed or untaxed fuel in a manner prohibited in this chapter.

(b~~2~~) It shall be unlawful for any retail dealer in motor fuel who is not
a licensed distributor or for any person in the state of Idaho other than
a licensed distributor to purchase, receive or accept any motor fuel upon
which tax imposed by this chapter has not been paid.

(e3) It shall be unlawful for any person in the state of Idaho, includ-
ing a licensed distributor or retail dealer in motor fuel, to sell, purchase,
receive, accept or transfer any motor fuel or other petroleum products from
any person upon which tax required by this chapter or fee required by chap-
ter 49, title 41, Idaho Code, has not been paid to any person unless such sale
or transfer that person is a licensed distributor and is authorized by this
chapter to sell, purchase, receive, accept or transfer motor fuel or other
petroleum products on which no tax or fee is paid.

(d4) Penalties and remedies: Any person violating any provision of
this section is guilty of a misdemeanor, unless the act is by any other law

1 of this state declared to be a felony, and upon conviction is punishable by a
2 fine of not less than one hundred dollars (\$100) nor more than one thousand
3 dollars (\$1,000).

4 (e5) Penalties are cumulative: The fine and imprisonment provided for
5 in this section shall be in addition to any other penalty imposed by any other
6 provision of this chapter.