

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-first Legislature First Regular Session - 2011

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 313

BY WAYS AND MEANS COMMITTEE

AN ACT

RELATING TO THE USE TAX AND THE STATE TAX COMMISSION; DIRECTING THE STATE TAX COMMISSION TO MODIFY INDIVIDUAL INCOME TAX FORMS FOR SALES/USE TAX DUE; PROVIDING THAT INDIVIDUAL INCOME TAX RETURNS FILED WITH NO ENTRY ON THE LINE ENTITLED "SALES/USE TAX DUE" WILL BE CONSIDERED INCOMPLETE AND SHALL BE REJECTED OR DELAYED BY THE IDAHO STATE TAX COMMISSION; DECLARING AN EMERGENCY, PROVIDING RETROACTIVE APPLICATION AND PROVIDING EFFECTIVE DATES.

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

SECTION 1. The Legislature directs the State Tax Commission to modify Idaho Individual Income Tax Return Form 40 to provide that the line entitled "Sales/Use Tax Due" be in bold lettering and clearly indicate that the provision applies to Internet purchases by placing the term "Internet" at the beginning of the line. The Legislature further directs the State Tax Commission to prepare a table or chart of the estimated amount of sales/use tax due and cause the table or chart to be published in the instructions for Idaho Form 40. The State Tax Commission is further directed to place in a conspicuous location on Form 40 and in the instructions for Form 40 a statement that an entry must be made on this line.

SECTION 2. Individual income tax returns filed with no entry on the line entitled "Sales/Use Tax Due" will be considered incomplete and shall be rejected or delayed by the State Tax Commission.

SECTION 3. An emergency existing therefor, which emergency is hereby declared to exist, Section 1 of this act shall be in full force and effect on and after passage and approval, and retroactively to January 1, 2011. Section 2 of this act shall be in full force on and after January 1, 2012.