

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 151

BY TRANSPORTATION AND DEFENSE COMMITTEE

AN ACT

RELATING TO FUELS TAX; AMENDING SECTION 63-2425, IDAHO CODE, TO PROVIDE FOR PENALTIES.

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

SECTION 1. That Section 63-2425, Idaho Code, be, and the same is hereby amended to read as follows:

63-2425. DYED FUEL AND OTHER UNTAXED FUEL PROHIBITED FOR USE ON A HIGHWAY – PENALTIES. (1) Except as provided in subsection (2) of this section, no person shall operate a motor vehicle on a highway in this state if the fuel supply tanks of the vehicle contain diesel fuel which has been dyed or marked under the provisions of 26 U.S.C. 4082 and regulations adopted thereunder, or under the clean air act and regulations adopted thereunder, or contain other motor fuel on which the tax under section 63-2402, Idaho Code, has not been paid.

(2) The following vehicles may use dyed fuel on the highway but are subject to the tax under section 63-2402, Idaho Code, unless exempt under other provisions of this chapter:

- (a) State and local government vehicles;
- (b) Any vehicles which may use dyed fuel on the highway under the provisions of 26 U.S.C. 4082 or regulations adopted thereunder.

(3) In addition to the provisions of section 63-2443, Idaho Code, any person violating the provisions of this section shall:

- (a) Upon the first violation, be subject to a civil penalty in the amount of two hundred fifty dollars (\$250);
- (b) Upon the second violation, be subject to a civil penalty in the amount of five hundred dollars (\$500); and
- (c) Upon the third or subsequent violation, be subject to a civil penalty in the amount of one thousand dollars (\$1,000) for each such violation.

The commission may assess penalties under this subsection (3) as a deficiency in tax pursuant to sections 63-2434 and 63-3045, Idaho Code.