

## STATEMENT OF PURPOSE

### RS19369

This bill relates to income taxes. It corrects a problem with the statute of limitations relating to income tax refunds. Under certain circumstances, it is possible for a taxpayer to file an amended return after the right to seek administrative or judicial review of an assessment has expired. This initiates a new round of appeals. This process can, in theory, continue indefinitely, thereby defeating the purpose of the statute of limitations.

This bill amends section 63-3072, Idaho Code, so that for statute of limitations purposes for a period where a return has not been filed, an amended return must be filed within 3 years of the original due date, not the date of the Notice of Deficiency.

### FISCAL NOTE

None

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