

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 10

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO TAXATION OF MOTOR FUELS; AMENDING SECTION 63-2430, IDAHO CODE,
3 TO PROVIDE NONAPPLICATION TO DISTRIBUTOR'S LICENSES CANCELED FOR FAIL-
4 ING TO COMPLY WITH THE BONDING REQUIREMENT AND TO MAKE TECHNICAL CORREC-
5 TIONS.

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

7 SECTION 1. That Section 63-2430, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 63-2430. REVOCATION OR CANCELLATION OF LICENSE. (1) The commission
10 may revoke the license of a distributor or a carrier licensed in Idaho under
11 the international fuel tax agreement in any of the following circumstances:

12 (a) The licensee refuses or neglects to comply with the provisions of
13 this chapter or rules of the commission promulgated pursuant to this
14 chapter;

15 (b) When, upon investigation, the commission ascertains or finds that
16 the person to whom the license was issued is no longer engaged in busi-
17 ness as a distributor or an Idaho IFTA carrier and has not been so en-
18 gaged for a period of six (6) months prior to the cancellation; or

19 (c) The licensee files a written request with the commission asking
20 that the license be revoked and the commission determines, upon in-
21 vestigation, that the licensee is no longer a person required to be a
22 licensed distributor or required to have an IFTA license.

23 (2) In the case of a cancellation under paragraph (c) of subsection (1)
24 of this section, the cancellation shall not be effective nor shall the li-
25 censee's surety be discharged from any bond unless the licensee has paid to
26 the state of Idaho all taxes imposed under this chapter together with all
27 penalties, interest and additional amounts which have accrued.

28 (3) In the case of revocation of a license under paragraph (a) or (b)
29 of subsection (1) of this section, except those distributor's licenses can-
30 canceled as provided in section 63-2428(1), Idaho Code, prior to revoking the
31 license the commission shall give notice of the proposed revocation to the
32 licensee in the manner provided in section 63-3045, Idaho Code, which shall
33 be subject to review as provided in section 63-3045, Idaho Code. If a peti-
34 tion for redetermination of the license revocation is not filed within the
35 time period allowed, the determination becomes final as provided in section
36 63-3045B, Idaho Code. The state tax commission shall not issue a new license
37 after the revocation of a license unless the state tax commission is satis-
38 fied that the former holder of the license has filed all returns and reported
39 and paid all taxes, penalty and interest required by this chapter and cor-
40 rected any other violations of this chapter upon which the revocation was
41 based.