

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 173

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO INCOME TAX; PROVIDING DIRECTION TO THE IDAHO STATE TAX COMMIS-
3 SION REGARDING IDAHO INDIVIDUAL INCOME TAX RETURN FORM 40.

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

5 SECTION 1. The Legislature directs the Idaho State Tax Commission to
6 modify Idaho Individual Income Tax Return Form 40 to provide that line 30
7 be in bold lettering and clearly indicate that the provision applies to
8 internet purchases by placing the term "internet" at the beginning of the
9 line. The Legislature further directs the Idaho State Tax Commission to
10 modify Idaho Individual Income Tax Return Form 40 to provide the following
11 or similar language below the signature lines on page two of the form: "This
12 form will not be accepted unless the information requested on line 30 is
13 completed."