

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 360

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO TAXATION; AMENDING SECTION 63-117, IDAHO CODE, TO AUTHORIZE THE
2 STATE TAX COMMISSION TO ACCEPT PAYMENT OF TAXES BY MEANS OF AN ELEC-
3 TRONIC PAYMENT PROCESSOR.
4

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

6 SECTION 1. That Section 63-117, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 63-117. PAYMENT OF TAXES BY CREDIT CARD AND OTHER COMMERCIALY ACCEPT-
9 ABLE MEANS. (1) The state tax commission, in cooperation with the state trea-
10 surer, may accept payment by credit card, debit card or other commercially
11 acceptable means, including through an electronic payment processor, from
12 any person making any payment to the state tax commission of taxes or other
13 amounts due under any law administered by the commission. If the payment is
14 made by credit card, debit card, charge card, or similar method, the liabil-
15 ity is not finally discharged and the person has not paid the tax until the
16 department receives payment or credit from the institution responsible for
17 making the payment or credit. Upon receipt, the amount shall be deemed paid
18 on the date the charge was made.

19 (2) The commission may pay, through discount or otherwise, any fee to
20 a financial institution, ~~or~~ credit card company or electronic payment pro-
21 cessor, for a payment made pursuant to this section from the proceeds of the
22 taxes or other amounts paid prior to any other distribution of the proceeds
23 required by law. The necessary portion of the proceeds collected under this
24 section is hereby appropriated for the purpose of paying the fee.