

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 70

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1
2 RELATING TO TAXES; AMENDING SECTION 63-3064, IDAHO CODE, TO ALLOW THE STATE
3 TAX COMMISSION TO APPLY TO DISTRICT COURT TO ENJOIN ANY PERSON OR ENTITY
4 FROM CARRYING ON A TRADE, OCCUPATION OR BUSINESS WHILE THE PERSON OR EN-
5 TITY IS IN VIOLATION OF CERTAIN PROVISIONS AND TO MAKE TECHNICAL CORREC-
6 TIONS.

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

8 SECTION 1. That Section 63-3064, Idaho Code, be, and the same is hereby
9 amended to read as follows:

10 63-3064. OTHER REMEDIES PRESERVED. (a) Nothing in the ~~aet~~ chapter
11 shall be construed so as to prohibit the commencing of any action at law
12 by the state tax commission to collect any tax, interest, penalty, addi-
13 tional amount, or addition to such tax, due under the provisions of this ~~aet~~
14 chapter, whenever in the opinion of the state tax commission or the attorney
15 general the commencement of such action is a more appropriate method of col-
16 lecting such tax, interest, penalty, additional amount, or addition to such
17 tax.

18 (b) The state tax commission is authorized to apply for and the court to
19 grant a temporary or permanent injunction enjoining any person from violat-
20 ing or continuing to violate any of the provisions of this ~~aet~~ chapter or reg-
21 ulations promulgated under this ~~aet~~ chapter notwithstanding the existence
22 of other remedies at law.

23 (c) The state tax commission is expressly authorized under subsection
24 (b) of this section to apply to the district court in any county to enjoin any
25 person or entity from carrying on a trade, occupation or business while the
26 person or entity is violating or continuing to violate any of the provisions
27 of this title or rules promulgated under this title. Such a temporary or per-
28 manent injunction may only be used where the underlying tax at issue is in
29 whole or in part related to sales or withholding taxes.