

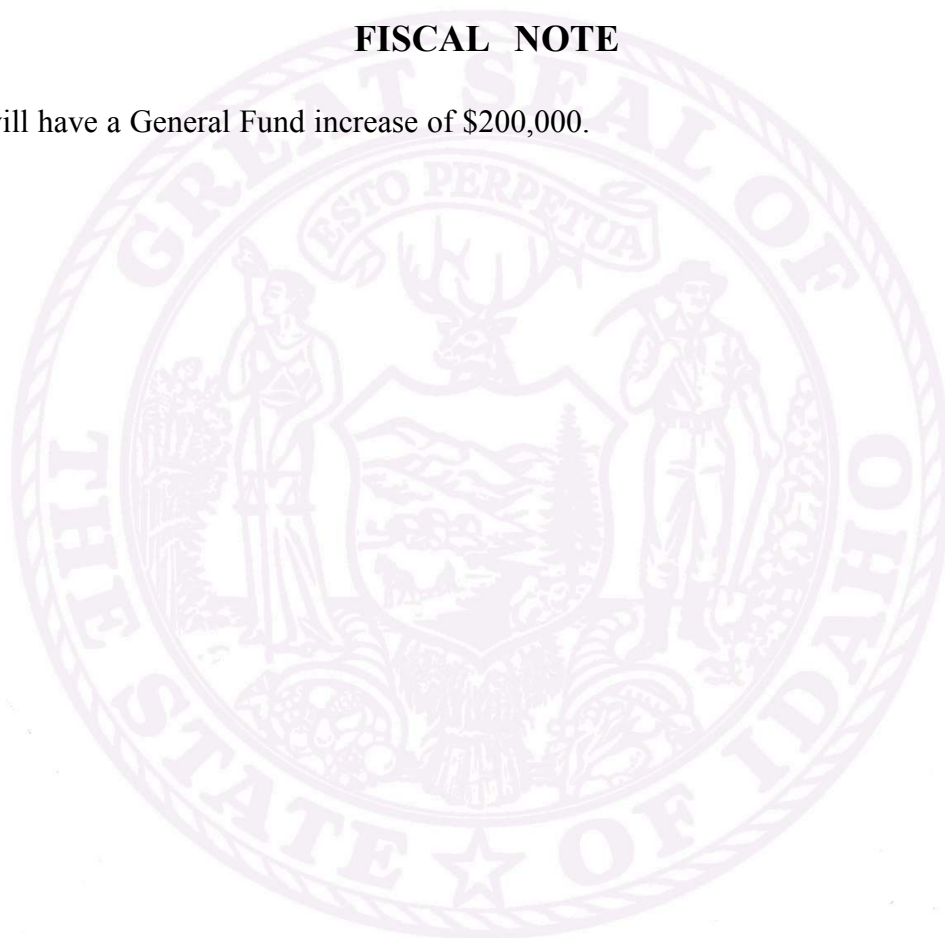
STATEMENT OF PURPOSE

RS21646

Some taxpayers who operate a business in Idaho fail to remit collected sales tax or employee withholding tax, often referred to as "trust taxes," despite repeated collection attempts by the State Tax Commission. In these instances, current available collection remedies are inadequate to collect sales and withholding taxes these entities owe. This bill gives the State Tax Commission the express authority to petition a District Court to judicially enjoin the person or entity from engaging in its trade or business until the tax is paid. This is similar to the authority granted other state agencies, such as the Industrial Commission, and used with good effect.

FISCAL NOTE

This bill will have a General Fund increase of \$200,000.



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