

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 86

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO TAXES; REPEALING SECTIONS 3, 4 AND 5, CHAPTER 6, LAWS OF 2012,
2 RELATING TO NOTICE OF REDETERMINATION OR DEFICIENCY AND NOTICE OF LEVY
3 AND DISTRAINT; AND AMENDING SECTION 6, CHAPTER 6, LAWS OF 2012, TO AMEND
4 A CERTAIN EFFECTIVE DATE.
5

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

7 SECTION 1. That Sections 3, 4 and 5, Chapter 6, Laws of 2012, be, and the
8 same are hereby repealed.

9 SECTION 2. That Section 6, Chapter 6, Laws of 2012, be, and the same is
10 hereby amended to read as follows:

11 SECTION 6. Sections 1 and 2 of this act shall be in full force and
12 effect on and after July 1, 2012. ~~Sections 3, 4 and 5 of this act~~
13 ~~shall be in full force and effect on and after July 1, 2013.~~