

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 326

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO TAX COLLECTION; AMENDING CHAPTER 36, TITLE 63, IDAHO CODE, BY THE
2 ADDITION OF A NEW SECTION 63-3620D, IDAHO CODE, TO PROVIDE DIRECTION TO
3 THE IDAHO STATE TAX COMMISSION RELATING TO THE DECLARATION AND COLLEC-
4 TION OF SALES AND USE TAXES ON THE SALE OF MOTOR VEHICLE TIRES AND TO PRO-
5 VIDE FOR A REPORT.
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7 Be It Enacted by the Legislature of the State of Idaho:

8 SECTION 1. That Chapter 36, Title 63, Idaho Code, be, and the same is
9 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
10 ignated as Section 63-3620D, Idaho Code, and to read as follows:

11 63-3620D. LEGISLATIVE DIRECTIVE REGARDING CERTAIN PRODUCTS. The leg-
12 islature hereby directs the Idaho state tax commission to ascertain the
13 amount of sales and use taxes paid on the sale of motor vehicle tires by
14 modifying Idaho sales and use tax forms and reports to clearly provide that
15 retailers are to itemize and report the sale of motor vehicle tires sold dur-
16 ing a reporting period. Annually, the state tax commission shall report the
17 sales and use tax collected on the sale of motor vehicle tires to the legisla-
18 ture during the preceding tax year before the report is issued. Such report
19 shall be issued not later than February 28 of each year.