

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 337

BY TRANSPORTATION AND DEFENSE COMMITTEE

AN ACT

1 RELATING TO STATE SALES AND USE TAX; AMENDING CHAPTER 36, TITLE 63, IDAHO  
2 CODE, BY THE ADDITION OF A NEW SECTION 63-3640A, IDAHO CODE, TO IMPOSE AN  
3 ADDITIONAL ONE PERCENT SALES AND USE TAX, TO PROVIDE FOR STATE TAX COM-  
4 MISSION AUTHORITY AND TO PROVIDE FOR DISTRIBUTION TO THE HIGHWAY DIS-  
5 TRIBUTION ACCOUNT; AND PROVIDING A SUNSET DATE.  
6

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 63-3640A, Idaho Code, and to read as follows:

11 63-3640A. ADDITIONAL SALES TAX -- DISTRIBUTION. (1) From July 1, 2013,  
12 until June 30, 2018, in addition to the taxes imposed in sections 63-3619  
13 and 63-3621, Idaho Code, there is hereby imposed a tax of one percent (1%)  
14 upon the same sales and upon the same use, storage or other consumption as  
15 are taxed under sections 63-3619 and 63-3621, Idaho Code. The additional  
16 tax shall be collected at the same time and in the same manner as taxes im-  
17 posed under sections 63-3619 and 63-3621, Idaho Code, and shall be subject  
18 to all the collection, enforcement and administrative provisions of chapter  
19 36, title 63, Idaho Code.

20 (2) All taxes collected pursuant to this section, together with all  
21 interest, penalties or other amounts relating to such taxes, shall not be  
22 subject to the distribution provisions of section 63-3638, Idaho Code, but  
23 shall be deposited in the highway distribution account created in section  
24 40-701, Idaho Code.

25 SECTION 2. The provisions of this act shall be null, void and of no force  
26 and effect on and after July 1, 2018.