

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 10

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO INCOME TAX; AMENDING SECTION 63-3039, IDAHO CODE, TO PROVIDE
2 THAT CERTAIN PUBLICATION AND PRINTING REQUIREMENTS ARE SATISFIED IF THE
3 INFORMATION IS MADE AVAILABLE TO THE PUBLIC IN ELECTRONIC FORM AND TO
4 MAKE TECHNICAL CORRECTIONS.
5

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

7 SECTION 1. That Section 63-3039, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 63-3039. RULES AND REGULATIONS -- PUBLICATION OF STATISTICS AND
10 LAW. (a~~1~~) The state tax commission shall prescribe all needful rules and reg-
11 ulations for the enforcement of this act, ~~which shall be deemed to include~~
12 all interpretations and constructions of this act, which must be uniformly
13 made, ~~by the state tax commission~~, and shall prepare all forms which may be
14 required of taxpayers. All rules or regulations and forms shall be printed
15 for general distribution and the state tax commission is hereby authorized
16 to contract for such printing. The state tax commission may make a charge for
17 each copy of rules and regulations, which charge shall not exceed the actual
18 cost of printing the same plus the actual expense of the state tax commission
19 for postage or other handling costs but no charge shall be made for any form
20 required of taxpayers. No rule or regulation shall become effective until
21 thirty (30) days after the rule or regulation as published is made available
22 to the public and each rule or regulation requiring compliance by a taxpayer
23 shall have an effective date. The state tax commission is authorized to es-
24 tablish an annual charge for all rules, regulations and other publications
25 of the commission and to receive subscriptions therefor which shall entitle
26 the subscriber to delivery of such publications by mail as soon as the same
27 are published.

28 (b~~2~~) The state tax commission shall as soon as practicable after the
29 effective date of this act adopt rules and regulations as provided herein.
30 Such rules and regulations shall conform wherever practicable to the regula-
31 tions promulgated by the commissioner for the Internal Revenue Code.

32 (c~~3~~) Any law to the contrary notwithstanding, the state tax commission
33 shall prepare and publish annually such statistics as are reasonably avail-
34 able with respect to the operation of the commission including pertinent
35 statistics of the income reported, taxes collected, and such other matters
36 as may be deemed valuable information for the public and also such informa-
37 tion and statistics as the governor and/or the legislature may require from
38 time to time.

39 (d~~4~~) The state tax commission shall cause this act to be published in
40 pamphlet form together with such amendments as may from time to time be made,
41 which pamphlet shall include any rules or regulations then in effect and
42 shall provide for the sale of the same to the public at a uniform price not

1 to exceed the cost of printing plus the actual cost for postage and other
2 handling charges incurred by the state tax commission.

3 (5) The publication and printing requirements set forth in this section
4 for the act, amendments to the act, and rules or regulations are satisfied if
5 the information is made available to the public in electronic form.