

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 456

BY AGRICULTURAL AFFAIRS COMMITTEE

AN ACT

RELATING TO GRAPES AND WINE; AMENDING SECTION 54-3610, IDAHO CODE, TO REVISE PROVISIONS REGARDING TAX ON THE PRODUCTION OF WINE AND TAX ON CERTAIN GRAPES AND GRAPE JUICE.

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

SECTION 1. That Section 54-3610, Idaho Code, be, and the same is hereby amended to read as follows:

54-3610. IMPOSITION OF TAX AND PROVISION FOR LATE FEES. (1) From and after the first day of July, 1995, there is hereby levied and imposed a tax payable to the commission on the production of wine in Idaho, and on all grapes grown and grape juice purchased in Idaho for the production of wine in Idaho, and on all grapes and grape juice purchased from producers outside the state Idaho for the production of wine in Idaho. The commission shall set ~~the each~~ tax by rule. ~~and t~~The minimum tax to each grower for grapes grown in Idaho shall be set at one hundred dollars (\$100) annually. The tax on each winery for the production of wine shall be set at a minimum of one hundred dollars (\$100) annually. ~~Grapes and grape juice purchased from producers outside Idaho shall be taxed at a minimum of five dollars (\$5.00) per ton or per one hundred sixty-seven (167) gallons or any portion thereof.~~ The purchasers of ~~such~~ grapes grown or grape juice produced outside the state shall be responsible for submitting the tax to the commission.

(2) Any person or firm who makes payment to the commission at a date later than that prescribed in this section or by rule may be subject to a late payment penalty as set forth by the commission by rule. Such penalty shall not exceed the rate of fifteen percent (15%) per annum on the amount due. In addition to the above penalty, the commission shall be entitled to recover all costs, fees, and reasonable attorney's fees incurred in the collection of the tax and penalty provided for in this section.