

STATEMENT OF PURPOSE

RS25873

Idaho Code § 63-1002(2) states delinquent tax payments "may" be paid and accepted upon the oldest delinquency. Some counties have interpreted the statute to say the taxpayer can decide to pay whatever year they want rather than the most delinquent. This legislation would require that delinquent tax payments "shall" be paid and accepted upon the oldest delinquency.

FISCAL NOTE

There is no fiscal impact to the General Fund or to any other entity. Because this is a process clarification, no entity will receive any less or additional revenue.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).