

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 591

BY WAYS AND MEANS COMMITTEE

AN ACT

1 RELATING TO POTATOES; AMENDING SECTION 22-1211, IDAHO CODE, TO PROVIDE FOR  
2 PARTIAL REFUNDS OF CERTAIN TAX LEVIES AND TO MAKE TECHNICAL CORREC-  
3 TIONS.  
4

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

6 SECTION 1. That Section 22-1211, Idaho Code, be, and the same is hereby  
7 amended to read as follows:

8 22-1211. TAX LEVY. There is hereby levied and imposed a tax of four  
9 cents (4¢) per hundredweight on potatoes covered by this chapter, which tax  
10 shall be due on or before the time when such potatoes are first handled in the  
11 primary channels of trade and shall be paid at such time or times as the com-  
12 mission may by rule prescribe, but ~~not~~ no later than the fifteenth day of the  
13 month next succeeding the month in which such potatoes were handled in the  
14 primary channels of trade. The commission is authorized to make appropriate  
15 rules to implement the collection of the taxes imposed by this chapter.

16 In addition to the four cent (4¢) tax hereinabove provided for, there is  
17 hereby levied and imposed an additional tax of eleven cents (11¢) per hun-  
18 dredweight on potatoes covered by this chapter; provided, however, said ad-  
19 ditional tax of eleven cents (11¢), or any portion thereof, shall only be due  
20 and collectible only upon a determination by at least two-thirds (2/3) of  
21 the commission members that the anticipated expenditures for the next fis-  
22 cal year following the year in which the determination is made will exceed  
23 the anticipated tax revenues to be collected from the said four cent (4¢)  
24 tax. Upon such a determination, the commission shall collect the additional  
25 eleven cent (11¢) tax or such portion thereof as is required by such deter-  
26 mination, which shall be collected with, and as, other taxes imposed by this  
27 chapter.

28 The person first selling or otherwise delivering potatoes into primary  
29 channels of trade shall be responsible for and make payment of all taxes im-  
30 posed by this chapter. If such person is the dealer or shipper handling pota-  
31 toes grown by another, he may charge against and recover from the grower of  
32 such potatoes or the person from whom he acquired them sixty percent (60%) of  
33 the tax.

34 Any person or entity may request from the commission in writing, within  
35 ninety (90) days after payment thereof, a refund of a portion of the tax  
36 levied pursuant to this section on potatoes and paid by the person or entity.  
37 The refund request amount shall not exceed fifty percent (50%) of the tax  
38 levied and paid. The commission shall make requested refunds on a calendar  
39 quarterly basis. Any refund request that is received by the commission less  
40 than fifteen (15) days from the end of a calendar quarter shall be paid at the  
41 end of the next quarter.