

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 256

BY STATE AFFAIRS COMMITTEE

AN ACT

1 RELATING TO SALES; AMENDING SECTION 63-3620, IDAHO CODE, TO REQUIRE SELLERS  
2 TO ACCEPT CASH AS A METHOD OF PAYMENT ALONG WITH ANY OTHER ACCEPTED METH-  
3 ODS OF PAYMENT AND TO MAKE A TECHNICAL CORRECTION.  
4

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

6 SECTION 1. That Section 63-3620, Idaho Code, be, and the same is hereby  
7 amended to read as follows:

8 63-3620. PERMITS -- ISSUANCE -- REVOCATION -- PENALTIES. (a) Every re-  
9 tailer engaged in business in this state, before conducting business within  
10 this state, shall file with the state tax commission an application for a  
11 seller's permit. Every application for a permit shall be made upon a form  
12 prescribed by the state tax commission and shall set forth the name under  
13 which the applicant transacts or intends to transact business, the location  
14 of his place or places of business, and such other information as the state  
15 tax commission may require. The applications, or any information contained  
16 thereon, may be made available by the tax commission to authorized represen-  
17 tatives of state or federal agencies. The application shall be signed by the  
18 owner if he is a natural person or by an individual authorized by the seller  
19 to sign the application. Except as provided in subsection (f) of this sec-  
20 tion, permits shall be issued without charge.

21 (b) The state tax commission, for the efficient administration of this  
22 chapter, may issue:

23 (1) Temporary seller's permits. No retailer shall be issued more than  
24 three (3) temporary permits in one (1) calendar year. A temporary per-  
25 mit shall be valid only for the period of time shown on the face thereof.

26 (2) Wholesaler's permits to persons who are not retailers but who pur-  
27 chase tangible personal property for resale. A wholesaler's permit  
28 shall be valid for no more than twelve (12) consecutive months and may be  
29 renewed by the commission.

30 (c) The person signing the application shall certify that the applicant  
31 will actively engage in or conduct a business making sales subject to tax un-  
32 der this chapter.

33 (d) After compliance by the applicant with the requirements set out  
34 above and in section 63-3625, Idaho Code, the state tax commission shall  
35 grant and issue to each applicant a permit. A permit shall not be assignable,  
36 and shall be valid only for the person in whose name it is issued. The permit  
37 or a copy thereof shall at all times be conspicuously displayed at each place  
38 where the person to whom it is issued conducts business.

39 (e) A seller whose permit has been previously suspended or revoked  
40 shall pay the state tax commission a fee of ten dollars (\$10.00) for the  
41 renewal or issuance of a permit in the event of a first revocation and  
42 twenty-five dollars (\$25.00) for renewal after each successive revocation

1 unless the suspension or revocation is for inactivity pursuant to section  
2 63-3620A, Idaho Code.

3 (f) Whenever any person fails to comply with any provision of this chap-  
4 ter relating to the sales tax or any rules of the state tax commission re-  
5 lating to the sales tax prescribed and adopted under this chapter, the state  
6 tax commission may revoke or suspend any one (1) or more of the permits held  
7 by the person or may deny a new permit to such person. Notice of revocation  
8 or denial shall be given in the manner provided for deficiencies in taxes in  
9 section 63-3629, Idaho Code, which shall be subject to review as provided in  
10 section 63-3631, Idaho Code. The state tax commission shall not issue a new  
11 permit after the revocation of a permit unless the commission is satisfied  
12 that the former holder of the permit will comply with the provisions of this  
13 chapter relating to the sales tax and the rules of the state tax commission.

14 (g) A person who engages in business as a seller in this state without  
15 a permit or permits, or after a permit has been suspended, and any person  
16 who is a responsible person, as defined in section 63-3627, Idaho Code, of  
17 such a business shall, after receiving written notice from the state tax com-  
18 mission, be subject to a civil penalty not in excess of one hundred dollars  
19 (\$100), and each day shall constitute a separate offense, which the state  
20 tax commission may assess as a deficiency pursuant to section 63-3629, Idaho  
21 Code.

22 (h) A person who engages in business as a seller in this state shall ac-  
23 cept cash as a method of payment along with any other methods of payment the  
24 seller may accept.