



statement, it is clear that the seller billed the sales tax to the taxpayer and that Mr. [Redacted] refused to pay for it.

Even if the seller had not charged him tax, the taxpayer would still owe use tax under Idaho Code § 63-3621. The use tax is imposed on the use of tangible personal property used in Idaho. The use tax is due on taxable purchases when the purchaser does not pay sales tax to the vendor. The taxpayer's argument is therefore without merit.

WHEREFORE, the Notice of Deficiency Determination dated September 7, 2007, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax penalty, and interest:

<b>TAX</b>	<b>PENALTY</b>	<b>INTEREST</b>	<b>TOTAL</b>
\$1,044	\$52	\$92	\$1,188

Interest is calculated through July 25, 2008, and will continue to accrue at the rate set forth in Idaho Code section 63-3045(6) until paid.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2008.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, 2008, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.

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