

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 21591
[REDACTED])	
)	DECISION
Petitioners.)	
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)	

On October 1, 2008, the staff of the Sales Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted] (taxpayers) proposing sales and use tax, and interest for the period of April 4, 2001, through March 31, 2008, in the total amount of \$14,495.

On December 2, 2008, the taxpayers filed a timely appeal and petition for redetermination. The Commission held an informal hearing with the taxpayer on February 10, 2008.

The taxpayers sell [Redacted]. Although the taxpayers have been making taxable retail sales since they started their business, they have never obtained a seller's permit or collected sales tax.

The taxpayers moved to Idaho several years ago from [Redacted]. They speak very little [Redacted]. They purchased their merchandise from businesses in [Redacted] that did not charge them sales tax. They stated that they came from the [Redacted] which does not require businesses like theirs to collect tax.

The Commission acknowledges that the taxpayers were unaware of the requirement to collect and remit sales taxes. Nonetheless, the taxpayers were clearly making taxable retail sales as defined by Idaho Code § 63-3609. It is a common maxim that ignorance of the law will not

excuse any person, either civilly or criminally. *Barlow v. United States*, 32 U.S. 404 (1833).

The taxpayers are therefore required to collect sales tax.

WHEREFORE, the Notice of Deficiency Determination dated October 1, 2008, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayers pay the following tax and interest:

<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$11,535	\$3,335	\$14,890

Interest is calculated through July 30, 2009, and will continue to accrue at the rate set forth in Idaho Code § 63-3045(6) until paid.

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

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

DATED this _____ day of _____, 2009.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2009, 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.
