

in Idaho for only 30 to 60 days as the recipient of the gift took it with her when she returned to her home in New Hampshire.

The Bureau acknowledged Petitioner's protest and forwarded the file to the Tax Commission's Appeals Unit (Appeals) for administrative review. Appeals sent Petitioner a letter informing him of the options available for redetermining the Notice. Petitioner responded and scheduled an informal hearing. In the hearing, Petitioner explained he wasn't sure of the taxability of the item and protested to make sure it was taxed correctly.

LAW AND ANALYSIS

Idaho Code section 63-3621 imposes a use tax on all tangible personal property brought into Idaho unless an exemption applies. Idaho Code section 63-3621(1)(2) states:

(1) An excise tax is hereby imposed on the storage, use, or other consumption in this state of tangible personal property acquired on or after October 1, 2006, for storage, use, or other consumption in this state at the rate of six percent (6%) of the value of the property, and a recent sales price shall be presumptive evidence of the value of the property unless the property is wireless telecommunications equipment, in which case a recent sales price shall be conclusive evidence of the value of the property.

(2) Every person storing, using, or otherwise consuming, in this state, tangible personal property is liable for the tax. His liability is not extinguished until the tax has been paid to this state, except that a receipt from a retailer maintaining a place of business in this state or engaged in business in this state given to the purchaser is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers. A retailer shall not be considered to have stored, used, or consumed wireless telecommunications equipment by virtue of giving, selling, or otherwise transferring such equipment at a discount as an inducement to a consumer to commence or continue a contract for telecommunications service...

There is no question Petitioner acquired tangible personal property and by his own acknowledgement, took possession of the property in Idaho. Therefore, Petitioner is responsible for the Idaho use tax.

The Tax Commission requires Petitioner to provide adequate evidence to establish that the amount asserted in the Notice is incorrect. Petitioner did not provide adequate evidence. He has not met his burden.

THEREFORE, the Notice of Deficiency Determination dated March 18, 2024 is AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioner pay the following tax, penalty, and interest:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$158	\$10	\$17	\$185
		PAYMENT REC'D	(185)
		TOTAL DUE	\$0

The Tax Commission has received payment in full, therefore, no DEMAND for payment is made or necessary.

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

DATED this _____ day of _____ 2025.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2025,
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:



Receipt No.
