

The property was quite old and needed rehabilitation. This was part of my efforts to fix up this property [REDACTED]

It turned into a loss of over \$200k unfortunately. Market timing was as bad as it could have been to fix up a house [REDACTED]

On December 3, 2024, Appeals sent Petitioner a letter outlining the options available for redetermining a protested Notice and has not received a response. The Tax Commission renders its decision based on the information available.

LAW AND ANALYSIS

The issue in this case is whether the pool imported into Idaho is a taxable event. Idaho Code section 63-3621 imposes use tax on all tangible personal property brought into Idaho unless an exemption applies. 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.

The Petitioner claimed he purchased the pool with parts and accessories for resale, but Petitioner is not a retailer and does not have a permit, did not provide any other exemption, did not provide any documentation showing tax was paid, and the pool was delivered to Idaho.

On appeal, a deficiency determination issued by the Tax Commission “is presumed to be correct, and the burden is on the taxpayer to show that the Tax Commission’s decision is erroneous.” *Parker v. Idaho State Tax Comm’n*. 148 Idaho 842, 845, 230 P.3d 734, 737 (2010)

(citing *Albertson's Inc. v. State Dep't of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984)).

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

THEREFORE, the Notice is hereby APPROVED in accordance with the provisions of this decision and 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>
\$4,500	\$225	\$453	\$5,178

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

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

DATED this _____ day of _____ 2024.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2024,
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.
