



MULTISTATE INDIRECT TAX

New Idaho law shifts burden of exemption or resale certificate to the purchaser

Tax Alert

Overview

Idaho Governor Brad Little signed into law [House Bill 171](#) (H.B. 171) on April 22, 2021. Effective July 1, 2021, purchasers issuing a sales and use tax exemption certificate or resale certificate bear the burden of establishing the facts giving rise to the exemption. H.B. 171 further clarifies that purchasers providing exemption or resale certificates bear all responsibility and liability for any subsequent audit of the underlying transaction(s).

Additionally, H.B. 171 requires that exemption certificates and resale certificates must include the following in addition to other requirements already established in the code: the purchaser's FEIN or driver's license number and state of issuance, signature, and date.

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