

IN THE HOUSE OF REPRESENTATIVES

HOUSE JOINT MEMORIAL NO. 14

BY EDUCATION COMMITTEE

A JOINT MEMORIAL

1
2 TO THE SENATE AND HOUSE OF REPRESENTATIVES OF THE UNITED STATES IN CONGRESS
3 ASSEMBLED, AND TO THE CONGRESSIONAL DELEGATION REPRESENTING THE STATE
4 OF IDAHO IN THE CONGRESS OF THE UNITED STATES.

5 We, your Memorialists, the House of Representatives and the Senate of
6 the State of Idaho assembled in the Second Regular Session of the Sixtieth
7 Idaho Legislature, do hereby respectfully represent that:

8 WHEREAS, the interstate motor carrier industry is an essential compo-
9 nent of the economy of the western United States and the state of Idaho; and

10 WHEREAS, the interstate motor carrier industry is made up overwhelm-
11 ingly of small businesses; and

12 WHEREAS, for the past several years, certain states have been seeking to
13 subject interstate motor carriers based in other states to the enforcement
14 and collection of state income and other business taxes, even though such
15 carriers have no real property, fixed assets or employees in those states;
16 and

17 WHEREAS, the collection of such taxes by such states involves a recent
18 shift in income tax enforcement by those states, some of which have sought
19 many years back taxes from interstate carriers based in Western States
20 Transportation Alliance member states; and

21 WHEREAS, the burden of such unwarranted tax collection and heavy asso-
22 ciated compliance costs are particularly significant for these interstate
23 motor carriers in these times of economic distress.

24 NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular
25 Session of the Sixtieth Idaho Legislature, the House of Representatives and
26 the Senate concurring therein, that the Idaho congressional delegation is
27 urged to support a change in federal law through the amendment of the Busi-
28 ness Activity Tax Simplification Act of 2009, H.R.1083, or its successor, to
29 restrict a state's taxation of interstate motor carriers to those carriers
30 that:

- 31 (1) Are incorporated in that state;
32 (2) Have their principal place of business in that state;
33 (3) Have real property in that state; or
34 (4) Have obtained intrastate operating authority in that state.

35 BE IT FURTHER RESOLVED that the Chief Clerk of the House of Representa-
36 tives be, and she is hereby authorized and directed to forward a copy of this
37 Memorial to the President of the Senate and the Speaker of the House of Rep-
38 resentatives of Congress, and the congressional delegation representing the
39 State of Idaho in the Congress of the United States.