

**IDAPA 53 – IDAHO BARLEY COMMISSION**  
**53.01.01 – Rules of the Idaho Barley Commission**

**Who does this rule apply to?**

*These rules apply to Idaho barley growers and purchasers.*

**What is the purpose of this rule?**

*These rules provide the means for the protection, promotion, study, research, analysis and development of markets concerning the growing and marketing of Idaho barley.*

**What is the legal authority for the agency to promulgate this rule?**

*This rule implements the following statute passed by the Idaho Legislature:*

Agriculture and Horticulture -

- [Chapter 40, Title 22, Idaho Code](#) – Barley – Promotion of Marketing

**Who do I contact for more information on this rule?**

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## 53.01.01 – RULES OF THE IDAHO BARLEY COMMISSION

### 000. LEGAL AUTHORITY.

In accordance with Section 22-4009, Idaho Code, the Idaho Barley Commission has promulgated rules implementing the provisions of Chapter 40, Title 22, Idaho Code. (3-15-22)

### 001. SCOPE.

These rules provide the means for the protection, promotion, study, research, analysis and development of markets concerning the growing and marketing of Idaho barley. (3-15-22)

### 002. -- 099. (RESERVED)

### 100. FIRST PURCHASER RULES.

In accordance with Section 22-4015(1), Idaho Code, the Commission will designate the quarters (three (3) month periods) for the purpose of collecting the tax imposed on all barley grown, delivered into, or stored within the state of Idaho and sold or contracted in the state. (3-15-22)

**01. Designated Quarters.** The quarters designated by the Commission for payment of tax are: (3-15-22)

**a.** The Commission's first quarter will begin on the first day of July and end the thirtieth day of September. The first quarter barley tax is due on or before the fifteenth day of October. (3-15-22)

**b.** The Commission's second quarter will begin on the first day of October and end the thirty-first day of December. The second quarter barley tax is due on or before the fifteenth day of January. (3-15-22)

**c.** The Commission's third quarter will begin on the first day of January and end the thirty-first day of March. The third quarter barley tax is due on or before the fifteenth day of April. (3-15-22)

**d.** The Commission's fourth quarter will begin on the first day of April and end the thirtieth day of June. The fourth quarter barley tax is due on or before the fifteenth day of July. (3-15-22)

**02. Barley Tax Return (Form Number 1).** The first purchaser of barley is required to complete and send the Barley Tax Return (Form Number 1) to the commission office each and every quarter on or before the dates specified in these rules. The Barley Tax Return (Form Number 1) shall be provided to the first purchaser by the Commission and, at a minimum, require the following legible information: (3-15-22)

**a.** The tax reporting period. (3-15-22)

**b.** The name and address of the barley purchaser. (3-15-22)

**c.** The net weight of the barley purchased (if any) in pounds or hundredweights. (3-15-22)

**d.** The total amount of tax deducted (if any) from sellers by the purchaser. (3-15-22)

**e.** The tax withheld by Commodity Credit Corporation loans. (3-15-22)

**f.** The total amount of tax due the Commission (if any). (3-15-22)

**03. Delivery of Documents to Commission (Form Number 2).** The first purchaser of barley shall complete and return the Report of Tax on Barley (Form Number 2), or equivalent, to the commission office each and every quarter on or before the dates specified in these rules. The Commission will provide blank copies of Form Number 2 to the first purchaser. Form Number 2, or equivalent, will, at a minimum, require the following legible information: (3-15-22)

**a.** The name and address of the purchaser. (3-15-22)

**b.** The quarter the barley was purchased. (3-15-22)

**c.** The name or names and address or addresses of the grower and seller. (3-15-22)

**d.** The number of pounds of barley purchased. (3-15-22)

e. The total barley tax withheld from each purchase. (3-15-22)

**04. Deduction of Tax on Net Weight of Barley.** The first purchaser shall deduct the barley tax on the NET weight of the barley after deduction of dockage. (3-15-22)

**05. Late Payment Penalty** (As specified in Section 22-4018 (2), Idaho Code). Any person or firm who makes payment to the Commission at a date later than prescribed in Section 22-4015, Idaho Code, is subject to a late payment penalty of fifteen percent (15%) per annum on the amount due. (3-15-22)

**101. -- 199. (RESERVED)**

**200. EXEMPTIONS.**

In accordance with Section 22-4015, Idaho Code, the barley assessment shall be imposed on all barley grown, delivered into or stored within, and sold or contracted in Idaho. If a barley assessment that serves a comparable purpose to the Idaho assessment was previously paid in a jurisdiction outside Idaho, the seller of the barley is exempt from payment of the Idaho barley assessment. The Commission will determine jurisdictions outside of Idaho that collect an assessment that serves a comparable purpose, which includes, as a minimum, funding for research and market development programs. In order to qualify for the exemption, the seller must demonstrate to the first purchaser in the state of Idaho that an assessment has been previously paid to such a jurisdiction. (3-15-22)

**201. -- 999. (RESERVED)**