

IDAPA 35 - STATE TAX COMMISSION

35.01.05 - IDAHO MOTOR FUELS TAX ADMINISTRATIVE RULES

DOCKET NO. 35-0105-1402

NOTICE OF INTENT TO PROMULGATE RULES - NEGOTIATED RULEMAKING

AUTHORITY: In compliance with Section 67-5220, Idaho Code, notice is hereby given that this agency intends to promulgate rules and desires public comment prior to initiating formal rulemaking procedures. This negotiated rulemaking action is authorized pursuant to Sections 63-105 and 63-2427, Idaho Code.

METHOD OF PARTICIPATION: Interested persons wishing to participate in the negotiated rulemaking must respond to this notice by contacting the undersigned either in writing, by email, or by calling the phone number listed below. To participate, responses must be received by June 25, 2014.

Should a reasonable number of persons respond to this notice, negotiated meetings will be scheduled and all scheduled meetings shall be posted and made accessible on the agency website at the address listed below.

Upon conclusion of the negotiated rulemaking, any unresolved issues, all key issues considered, and conclusions reached during the negotiated rulemaking will be addressed in a written summary and made available on the agency website.

Failure of interested persons to respond to this notice of intent or the lack of a sufficient number of responses to this notice of intent may result in the discontinuation of further informal proceedings. In either event the agency shall have sole discretion in determining the feasibility of scheduling and conducting informal negotiated rulemaking and may proceed directly to formal rulemaking if proceeding with negotiated rulemaking is deemed infeasible.

Persons wishing to participate in the negotiated rulemaking may do any of the following:

1. Attend the negotiated rulemaking meeting and participate in the negotiation process,
2. Attend through a teleconference,
3. Provide oral or written recommendations, or both, at the negotiated rulemaking meeting, and/or
4. Submit written recommendations and comments using the contact information below.

DESCRIPTIVE SUMMARY: The following is a statement in nontechnical language of the substance and purpose of the intended negotiated rulemaking and the principle issues involved:

Motor Fuels Tax Rule 110, Calculation of Tax on Gaseous Fuels, outlines conversion factors required by Section 63-2424(1), Idaho Code, to make it possible to assess the \$0.25/gallon gasoline tax on given volume of gaseous fuel based on the energy equivalent of a gallon of gasoline. The rule is being changed to align the current conversion factors to national and industry standards.

Motor Fuels Tax Rule 311, IFTA License Bond, outlines the procedure for International Fuel Tax Agreement (IFTA) license bonds according to Section 63-2442A(2), Idaho Code, and the IFTA Articles of Agreement R340, Bond Requirement. This new rule clarifies a timely filer and allows the IFTA licensee to request a waiver from the bond requirement. The rule also includes instructions for the bonding an IFTA licensee who has his license revoked then reapplies for an IFTA license.

CONTACT INFORMATION, WEB ADDRESS, ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning this negotiated rulemaking, contact Don Williams, (208) 334-7855. Materials pertaining to the negotiated rulemaking, including any available preliminary rule drafts, can be found on the State Tax Commission web site at the following web address: <http://tax.idaho.gov/>.

All comments must be directed to the undersigned using any contact method listed below. Traditional written comments must be postmarked on or before June 25, 2014. Telephonic, email, and all other comments must be made on or before June 25, 2014. While comments made by the due date will be considered, comments made after the due date may be considered as circumstances allow.

DATED this 9th day of May, 2014.

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