

IDAPA 35 - IDAHO STATE TAX COMMISSION

35.01.05 - IDAHO MOTOR FUELS TAX ADMINISTRATIVE RULES

DOCKET NO. 35-0105-1502

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 July 22, 2015.

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. In the event meetings are scheduled, persons may participate in the negotiated rulemaking by doing 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 AND STATEMENT OF PURPOSE: 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 280, Refund to Consumers for Nontaxable Uses of Motor Fuels. This rule will be deleted. The State Tax Commission will require that International Fuel Tax Agreement (IFTA) licensees must use the Form 75, Idaho Fuels Use Report, to claim refunds of the motor fuel tax when using tax-paid special fuels on nontaxable Idaho roads.

Motor Fuels Tax Rule 422, Documentation for Idaho Full-Fee Registrants. This rule outlines the records an Idaho Full Fee registrant is required to maintain to substantiate the miles claimed on an Idaho full-fee registration application.

CONTACT INFORMATION, WEB ADDRESS, and ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this negotiated rulemaking, contact Don Williams at (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/>.

DATED this 1st Day of July 2015.

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State Tax Commission
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