IDAPA 35 - STATE TAX COMMISSION

35.01.05 - IDAHO MOTOR FUELS TAX ADMINISTRATIVE RULES

DOCKET NO. 35-0105-1602

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 May 25, 2016.

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.

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.

Upon the 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.

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 130, Distributor's Fuel Tax Reports, outlines the procedure for licensed distributors to complete the monthly distributor's report. Subsection 130.04, Supplemental Reports, will be deleted from this rule. In addition, dated material will be removed.

Motor Fuels Tax Rule 140, Deductions, is not being negotiated, however it will be deleted. Subsections 140.01, Motor Fuels and Petroleum Products Presumed To Be Distributed, and 140.04, Exported Fuel, will be added to Rule 130.

ASSISTANCE ON TECHNICAL QUESTIONS, MEETING ACCOMMODATIONS, SUBMISSION OF WRITTEN COMMENTS, OBTAINING DRAFT COPIES: For assistance on technical questions concerning this negotiated rulemaking, requests for special meeting accommodations or accessibility, or to obtain a preliminary draft copy of the rule text (if available), contact the person listed below. 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 4th Day of May 2016.

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Idaho Administrative Bulletin