



Eric Milstead  
Director

# Legislative Services Office

## Idaho State Legislature

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### MEMORANDUM

**TO:** Rules Review Subcommittee of the Senate Commerce & Human Resources Committee and the House Commerce & Human Resources Committee

**FROM:** Division Manager - Mike Nugent

**DATE:** September 09, 2016

**SUBJECT:** Department of Labor

IDAPA 09.01.35 - Unemployment Insurance Tax Administration Rules - Proposed Rule (Docket No. 09-0135-1601)

The Department of Labor conducted negotiated rule making and is proposing to amend its unemployment insurance rules to exclude as wages for unemployment insurance purposes payments by a partnership to its partner or payment by a sole proprietorship by its owner. It appears this proposed rule is promulgated within the scope of statutory authority granted to the Department of Labor.

cc: Department of Labor  
Patricia Fitzpatrick