

**IDAPA 35 - IDAHO STATE TAX COMMISSION**

**35.01.14 - PREPAID WIRELESS E911 FEE RULES**

**DOCKET NO. 35-0114-1301 (NEW CHAPTER)**

**NOTICE OF INTENT TO PROMULGATE RULES - NEGOTIATED RULEMAKING**

**AUTHORITY:** In compliance with Sections 67-5220(1) and 67-5220(2), 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 31-4813 (effective January 1, 2014), Idaho Code.

**MEETING SCHEDULE:** A public meeting on the negotiated rulemaking will be held as follows:

**Wednesday, July 31, 2013, 1:00 to 4:00 pm**

**Idaho State Tax Commission  
Room 1CR5 - 1st Floor  
800 Park Blvd, Plaza IV  
Boise, ID 83712-7742**

**METHOD OF PARTICIPATION:** Persons wishing to participate in the negotiated rulemaking may do either of the following:

Attend the scheduled meeting and participate in the discussion for any of the rules on the agenda. You may join the meeting by phone if you wish; however, notice must be given in advance so accommodations can be arranged.

Submit a written comment addressing one or more of the rules to be negotiated. If you wish the comment to be considered at the scheduled meeting, the Commission must receive it by July 22, 2013. Copies of all comments received by that date will be distributed and discussed during the meeting. Comments received after that date must be received by July 31, 2013, or they may not receive consideration in the rulemaking process.

It is possible that one or more of the rules will require further discussion in a follow up meeting that will also be open to the public. Notification of any additional meetings will be posted on the Tax Commission's website at <http://tax.idaho.gov/i-1090.cfm> at least one week prior to the date of the meeting. All meeting agendas are also posted on the website which will contain specific information on the rules that will be up for discussion at a particular meeting. Keep in mind there is no guarantee that a particular rule will be discussed again after the scheduled meeting, so please plan accordingly.

**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:

House Bill 193 (2013) imposed a new 2.5% fee on the sale of prepaid wireless telecommunications service. Starting January 1, 2014, the fee will be collected by retailers of such service from their customers. A new chapter of rules will be created to address the administration of the fee. Where possible, this new chapter will reference or defer to the sales tax administrative rules as directed by the new statute.

**CONTACT INFORMATION, WEB ADDRESS, ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS:** For assistance on technical questions concerning this negotiated rulemaking, contact McLean Russell at (208) 334-7531. Materials pertaining to the negotiated rulemaking, including any available preliminary rule drafts, can be found on the Commission's web site at the following web address: <http://tax.idaho.gov/i-1090.cfm>. All written comments must be directed to the undersigned and must be delivered on or before July 31, 2013.

Dated this 6th day of June, 2013.

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