

IDAPA 35.01.02 - STATE TAX COMMISSION

35.01.02 - IDAHO SALES AND USE TAX ADMINISTRATIVE RULES

DOCKET NO. 35-0102-1602

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 Section(s) 63-105(2), 63-3624(a), 63-3635, and 63-3039, Idaho Code.

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

Tuesday, July 19, 2016 - 9:00 a.m.

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

The meeting site will be accessible to persons with disabilities, if needed. Requests for accommodation must be made not later than five (5) days prior to the meeting to the agency address below.

METHOD OF PARTICIPATION: Persons wishing to participate in the negotiated rulemaking must do one of the following:

1. Attend a meeting in person.
2. Send written comments to the address below.
3. Arrange for a telephone conference call.

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

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:

Rule 037. AIRCRAFT AND FLYING SERVICES

The passage of House Bill 540 during the 2016 Idaho legislative session necessitates changes to this rule. The bill added an exemption from sales tax for the sale, lease, purchase, or use of fixed-wing aircraft primarily used as an air tactical group supervisor platform for wildfire activity per Section 63-3622GG, Idaho Code. Rule changes will be discussed to conform to the new law.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS, OBTAINING DRAFT COPIES: For assistance on technical questions concerning this negotiated rulemaking contact Douglas Harrie at (208) 334-7680. Materials pertaining to the negotiated rulemaking, including any available preliminary rule drafts, can be found on the agency's web site at the following web address: <http://tax.idaho.gov/i-1141.cfm?com=s>

Anyone may submit written comments regarding this negotiated rulemaking. All written comments must be directed to the undersigned and must be delivered on or before July 31, 2016.

DATED this 24th Day of May, 2016

Douglas J. Harrie, Tax Audit Manager
Idaho State Tax Commission
Phone: (208) 334-7680 / Fax: (208)332-6619

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