

IDAPA 35 – IDAHO STATE TAX COMMISSION

35.01.05 – IDAHO MOTOR FUELS TAX ADMINISTRATIVE RULES

DOCKET NO. 35-0105-1701

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, and Sections 63-2410 and 63-2423, 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. Responses must be received by July 26, 2017 to participate.

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.

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. The summary will be made available to interested persons who contact the agency or, if the agency chooses, the summary may be posted 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 principal issues involved:

Rule 270 – REFUND CLAIMS – DOCUMENTATION. This rule outlines the documentation the taxpayer is required to maintain to support refund claims. The intent of amending the rule is to clarify the requirements.

Rule 290 – RECORDS REQUIRED FOR INTRASTATE SPECIAL FUELS USERS CLAIMING REFUNDS FOR NONTAXABLE SPECIAL FUELS USED IN MOTOR VEHICLES. This rule outlines the procedure taxpayers are required to use when calculating refund claims of motor fuel tax when using tax-paid special fuel in intrastate motor vehicles to accrue nontaxable miles. The intent of amending the rule is to include the nontaxable mileage refund claims by International Fuel Tax Agreement (IFTA) licensees and clarify the procedure.

Rule 292 – CALCULATIONS OF REFUNDS FOR NONTAXABLE USES OF MOTOR FUELS IN MOTOR VEHICLES. This rule outlines the documentation taxpayers are required to maintain to support refund claims when using tax-paid motor fuel in auxiliary equipment and special fuel in power-take-off (PTO) equipment. The intent of amending the rule is to clarify the requirements.

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 undersigned either in writing, by email, or by calling the phone number listed below. Materials pertaining to the negotiated rulemaking, including any available preliminary rule drafts, are on the State Tax Commission web site at: <http://tax.idaho.gov>.

DATED this 5th day of July, 2017.

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State Tax Commission
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