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**February 7, 1996**  
**Volume 96-2**

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EFFECTIVE DATE: The final rule will be effective upon adoption of the concurrent resolution or such other date specified in the concurrent resolution, or upon the conclusion of the 1997 legislative session, whichever is sooner.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a final rule. The action is authorized pursuant to Section 72-1333(b), Idaho Code.

DESCRIPTIVE SUMMARY: No comments were received on the proposed rule.

There are no substantive amendments from the proposed rule text, and the proposed text is adopted as the final rule.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.

The original text of the proposed rule was published in the Idaho Administrative Bulletin, Vol. 95-12, December 6, 1995, pages 24 through 28.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this final rule, contact Ken Dickinson, Employer Accounts Bureau Chief, Idaho Department of Employment, at (208) 334-6240.

Dated this 27th day of December, 1995.

Roger B. Madsen, Director
Idaho Department of Employment
317 Main Street
Boise, ID 83735
Fax # (208) 334-6430

There are no substantive changes from the proposed rule text

The original text was published in the Idaho Administrative Bulletin, Volume 95-12, December 6, 1995 Pages 24 through 28
NOTICE OF TEMPORARY AND PROPOSED RULES

EFFECTIVE DATE: The temporary rule is effective December 12, 1995.

ACTION: The action, under Docket No. 13-0104-9601, concerns the proposed rules governing the Idaho Fish and Game Commission, IDAPA 13, Title 01 Chapter 04, Rules Governing Licenses in the State of Idaho.

AUTHORITY: In compliance with Section 67-5221(1), Idaho Code, notice is hereby given that this agency has adopted a temporary rule and proposed rule-making. The action is authorized pursuant to Section 36-104(b), Idaho code.

DESCRIPTIVE SUMMARY: The following is a statement in nontechnical language of the substance of the proposed rule:

These rules prohibit the alteration of licenses, provide for sale of licenses by telephone, establish requirements for use of an authorization number in lieu of some licenses sold by telephone, allow residents to purchase licenses by telephone, and set the number of outfitter set-aside tags and nonresident tag quota.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning this proposed rule, contact Steve Barton, 600 South Walnut, Boise, Idaho 83707, (208) 334-3782.

DATED this 22nd day of December 1995.

W. Dallas Burkhalter, Deputy Attorney General
P.O. Box 25, Boise, ID 83707
(208) 334-3715/FAX (208) 334-2148

TEXT OF DOCKET NO. 13-0104-9601

207. -- RESERVATION.

250. TAGS AND PERMITS ISSUED BY POINT-OF-SALE VALIDATION.

01. Tags or Permits Properly Sealed. No big game tag, salmon permit, steelhead permit, WMA pheasant permit or three-day salmon/steelhead fishing license is valid unless it has been properly sealed in the appropriate portion of the tag/permit pouch.

(12-12-95T)
02. Defaced, Altered or Tampered Permits. Any license (as defined in Section 36-202(z), Idaho Code) which is defaced, altered, or tampered with shall be invalid from the date and time of issuance. It shall be a violation to use or attempt to use any license that has been defaced, tampered with, or altered. Evidence of defacing, tampering, or altering shall include but is not limited to: tears in the paper that would indicate that a person had attempted to lift up the clear acetate covering over a tag or permit which has been sealed in a tag/permit pouch or erasures or typeovers. (12-12-95T)

251. - 259. (RESERVED).

260. CONTRACT TO TAKE LICENSE APPLICATIONS BY TELEPHONE OR OTHER ELECTRONIC METHODS.
The director may contract with a supplier or suppliers to take applications for licenses (as defined by Section 36-202(z), Idaho Code) by telephone and other electronic methods. Applicants shall be required to furnish the same information as prescribed for in Section 36-405, Idaho Code, and by the director for the issuance of a license. All license fees collected by the supplier shall be deposited with the State Treasurer within twenty-four (24) hours of effective receipt of the monies. The supplier may collect a fee in addition to the license fee, which may be retained by the supplier. This fee shall be established in the contract between the department and supplier(s). (12-12-95T)

261. AUTHORIZATION NUMBER.

01. Authorization Request. Upon request, the applicant may receive an authorization number assigned by the supplier as directed by the department. (12-12-95T)

02. Authorization Number Used in Lieu of License. The authorization number may be used in lieu of the actual license only by the individual for whom the license was purchased. When used in lieu of a license, the person must carry his driver’s license, commercial permit, identification card, driver training permit, or instruction permit and, upon request of an authorized officer, present such identification for inspection. Failure to carry such identification or to present it for inspection is a violation. The authorization number may be used for not more than fourteen (14) calendar days from the date of issue, except authorization numbers for short-term licenses shall be valid only for the stated term from the beginning effective date of the license. This allows the authorization-number holder to hunt or fish during the time period it takes to mail the license to the individual. Thereafter, the individual must have in possession the appropriate signed license to hunt or fish. (12-12-95T)

03. Violation. It is a violation to hunt and fish with an invalid authorization number or an authorization number issued to another person. (12-12-95T)

04. Authorization Number Used Only for Activities That Do Not Require License, Tag, Permit or Stamp. The authorization number may be used only for those hunting or fishing activities that do not require a license, tag, permit, or stamp to be sealed in a tag/permit pouch in accordance with Subsection 250.01. (12-12-95T)

262. RESIDENTS.
01. Applicants for Resident Licenses Must Attest to the Residency Requirements. It is a violation for any person to misrepresent any information to obtain a resident authorization number or license. (12-12-95T)

02. Application By Telephone or Electronic Methods. To apply by telephone or other electronic methods, the person must have a valid Idaho driver's license, commercial permit, identification card, driver training permit, or instruction permit. The person must have had one of the previous items for at least six (6) months prior to the date of application. The applicant must give the license, permit, or card number and other information required by the director to the supplier. (12-12-95T)

263. -- 269. (RESERVED).

(BREAK IN CONTINUITY OF SECTIONS)

404. -- 499. (RESERVED).

500. NONRESIDENT DEER AND ELK TAG OUTFITTER SET-ASIDE.

01. Permits. The following number of regular nonresident deer tags and regular nonresident elk tags shall annually be set aside and reserved for sale to persons who have entered into an agreement to utilize the services of an outfitter who is licensed under Chapter 21, Title 36, Idaho Code. For the 1994-1996 Hunting Season: two thousand and seven hundred (2,700) nonresident deer tags includes one hundred (100) S.E. Idaho Area deer tags, and two thousand and seven hundred (2,700) nonresident elk tags (regular or mountain), and two hundred fifty (250) Panhandle elk tags. (10-26-94)(12-12-95T)

a. One thousand nine hundred (1,900) nonresident deer tags; (12-12-95T)

b. One hundred fifteen (115) S.E. Idaho Area deer tags; (12-12-95T)

c. Two thousand three hundred (2,300) nonresident elk tags (regular or mountain); (12-12-95T)

d. Two hundred twenty-five (225) Panhandle elk tags. (12-12-95T)

02. Restrictions. These tags shall be sold on a first-come, first-serve basis through June 30 of each year. Application for purchase of these tags shall be made by the outfitter for the nonresident on a form prescribed by the Department. The application shall be accompanied by the appropriate license fees and a certification by the outfitter that the nonresident hunter has a contract to hunt with the outfitter making application. (7-1-93)

03. Unsold Tags. Any tags not sold by July 1 of each year shall be sold by the Department to nonresidents on a first-come, first serve basis, by mail or overnight express only. Application shall be made only to the Headquarters office of the Department of Fish and Game in Boise, Idaho. Applications shall not be accepted earlier than July 1 of each year. Applications received prior to July 1 or after the remaining tags are sold will be returned. (7-1-93)
501. -- 599.  (RESERVED).

600.  NONRESIDENT DEER AND ELK TAG QUOTAS.

01.  Tag Quotas. The following number of deer tags and elk tags shall be set aside annually and reserved for sale to nonresidents: (12-12-95T)

   a.  Fifteen thousand five hundred (15,500) regular deer tags;  
   b.  Eleven thousand (11,000) regular or mountain elk tags;  
   c.  One thousand eight hundred fifteen (1,815) Panhandle elk tags;  
   d.  One thousand (1000) S.E. Idaho area deer tags.

02.  Exceptions. Sales of nonresident deer and elk tags to the following persons shall not be counted in the quota: (7-1-93)

   a.  Unqualified Residents: Persons who have moved into Idaho and by notarized affidavit show proof of their intent to become bona fide Idaho residents but are not yet qualified to purchase a resident license. (7-1-93)
   b.  Designated Buyers: Nonresident tag buyers who return their unused nonresident deer or elk tag and a notarized affidavit stating that the tag buyer has not hunted may designate another nonresident to purchase an additional tag. If the original buyer does not make a designation and has retained an outfitter or guide, the outfitter or guide may make the designation. The designated buyer must pay the regular fee for the replacement tag. If no designation is made by either the original buyer or the outfitter or guide, the Department may sell the replacement tag on a first-come, first-serve basis. (7-1-93)
   c.  Successful nonresident controlled hunt applicants who have not purchased a tag as of the date of the controlled hunt drawing. (7-1-93)

03.  Refunds. Nonresident hunting license and deer or elk tag fees may be refunded, less vendor commission and twenty dollars ($20) processing fee, by the Director. A refund of the nonresident hunting fee will not be granted if the nonresident hunting license was used to apply for any controlled hunt or to purchase a nonresident bear, mountain lion, or turkey tag. Refunds may be made as follows: (11-6-93)

   a.  All refund requests will be granted if postmarked on or before August 31.  (11-6-93)
   b.  No refunds will be granted for requests postmarked on or after September 1.  (11-6-93)
04. S.E. Idaho Area deer tag validation. Nonresident deer tags shall be validated for the S.E. Idaho area on a first-come, first-serve basis. Deer tags must be mailed or hand delivered for validation only to the headquarters office of the Department of Fish and Game in Boise, Idaho. Tags shall not be accepted for validation prior to June 13, 1994. Tags received for validation after the remaining tags are validated will be returned. Clients of an outfitter must indicate that they will be hunting with the services of an outfitter. (10-26-94)

601. -- 699. (RESERVED).
IDAPA 13 - IDAHO FISH AND GAME COMMISSION
13.01.09 - RULES GOVERNING GAME BIRDS
DOCKET NO. 13-0109-9601
NOTICE OF TEMPORARY AND PROPOSED RULES

EFFECTIVE DATE: The temporary rule is effective December 12, 1995.

ACTION: The action, under Docket No. 13-0109-9601, concerns the proposed rules governing the Idaho Fish and Game Commission, IDAPA 13, Title 01 Chapter 09, Rules Governing Game Birds in the State of Idaho.

AUTHORITY: In compliance with Section 67-5221(1), Idaho Code, notice is hereby given that this agency has adopted a temporary rule and proposed rule-making. The action is authorized pursuant to Section 36-104(b), Idaho code.

DESCRIPTIVE SUMMARY: The following is a statement in nontechnical language of the substance of the proposed rule:

These rules set the 1996 Wild Turkey season and controlled hunts.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning this proposed rule, contact Tom Hemker, 600 South Walnut, Boise, Idaho 83707, (208) 334-2920.

DATED this 22nd day of December 1995.

W. Dallas Burkhalter, Deputy Attorney General
P.O. Box 25, Boise, ID 83707
(208) 334-3715/FAX (208) 334-2148

________________________________________________________

TEXT OF DOCKET NO. 13-0109-9601

607. WILD TURKEY SEASONS, BAG AND POSSESSION LIMITS.
The following seasons, bag and possession limits shall apply: (10-26-94)

01. General Seasons: (2-7-95)

a. General Season: That portion of Game Management Unit 1 within Boundary County and Game Management Unit 2 (Except Farragut State Park and Farragut WMA) and Game Management Unit 3 (see Section 700 for descriptions) begins the second Saturday after the third Monday of April and lasts fourteen (14) days, annually. (2-7-95/12-12-95)

b. General season: Game Management Units 8, 8A, 10A, 11, 11A, 12, 13, 14, 15, 16, 18, 22, 31, 32, 32A, 39, and 43 (see Section 700 for descriptions) begins second Monday of April and lasts twenty-eight (28) days, annually. (2-7-95/12-12-95)
02. Controlled Hunts: There will be four hundred and eighty (480) permits available annually for the following controlled hunts: (2-7-95)(12-12-95)

a. Starting the third Saturday after the second Monday of April and lasting seven (7) days: Hunts 9001, 9003, 9006, 9009, 9012, 9015, 9018, 9021, 9024, and 9027.

b. Starting the first second Saturday after the third second Monday of April and lasting nine (9) days: Hunts 9002, 9004, 9007, 9010, 9013, 9016, 9019, 9022, 9025, and 9028.

c. Starting the second Saturday third Monday after the third second Monday of April and lasting fourteen (14) days: Hunts 9005, 9008, 9011, 9014, 9017, 9020, 9023, 9026, and 9029.

d. Starting the second Monday of April and lasting twenty-eight (28) days: Hunt 9021.

03. Bag and Possession Limits--Statewide: No person may take more than one (1) male or bearded wild turkey in any hunting season. (10-26-94)

04. Controlled Hunt Areas and Number of Permits Issued are as Follows:

<table>
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<tr>
<th>Hunt</th>
<th>Controlled Hunt Area</th>
<th>No. of Permits</th>
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### 800. WILD TURKEY CONTROLLED HUNT AREA DESCRIPTIONS.

01. Hunt Area 901-1. That portion of Game Management Unit 1 within Boundary County.

02. Hunt Area 901-2. That portion of Game Management Unit 1 within Boundary County.

03. Hunt Area 901-3. That portion of Game Management Unit 1 within Bonner County.

04. Hunt Area 901-4. That portion of Game Management Unit 1 within Bonner County.

### Table: Hunt Area and No. of Permits

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(2-7-95)(12-12-95)T
05. Hunt Area 901-5. That portion of Game Management Unit 1 within Bonner County. (3-23-94)(12-12-95)

06. Hunt Area 902-1. All of Game Management Unit 2 EXCEPT Farragut State Park and Farragut WMA is closed. (3-23-94)(12-12-95)

07. Hunt Area 902-2. All of Game Management Unit 2 EXCEPT Farragut State Park and Farragut WMA is closed. (3-23-94)(12-12-95)

08. Hunt Area 902-3. All of Game Management Unit 2 EXCEPT Farragut State Park and Farragut WMA is closed. (7-1-93)(12-12-95)

09. Hunt Area 903-1. That portion All of Game Management Unit 3 south of Interstate 90. (3-23-94)(12-12-95)

10. Hunt Area 903-2. That portion All of Game Management Unit 3 south of Interstate 90. (3-23-94)(12-12-95)

11. Hunt Area 903-3. That portion of Game Management Unit 3 south of Interstate 90. (3-23-94)(12-12-95)

12. Hunt Area 903-4. That portion of Game Management Unit 3 north of Interstate 90. (3-23-94)(12-12-95)

13. Hunt Area 903-5. That portion of Game Management Unit 3 north of Interstate 90. (3-23-94)(12-12-95)

14. Hunt Area 903-6. That portion of Game Management Unit 3 north of Interstate 90. (3-23-94)(12-12-95)

15. Hunt Area 904-1. All of Game Management Unit 4. (3-23-94)(12-12-95)

16. Hunt Area 904-2. All of Game Management Unit 4. (3-23-94)(12-12-95)

17. Hunt Area 904-3. All of Game Management Unit 4. (3-23-94)(12-12-95)

18. Hunt Area 905-1. All of Game Management Unit 5. (3-23-94)(12-12-95)

19. Hunt Area 905-2. All of Game Management Unit 5. (3-23-94)(12-12-95)

20. Hunt Area 905-3. All of Game Management Unit 5. (3-23-94)(12-12-95)

21. Hunt Area 906-1. All of Game Management Unit 6.


24.  Hunt Area 938-1.  That portion All of Game Management Unit 38 north and east of Interstate 84, and that portion of Unit 32 within Payette County.

25.  Hunt Area 938-2.  That portion of Game Management Unit 38 north and east of Interstate 84, and that portion of Unit 32 within Payette County.

26.  Hunt Area 968A-1.  All of Game Management Unit 68A.

27.  Hunt Area 968A-2.  All of Game Management Unit 68A.

28.  Hunt Area 968A-3.  All of Game Management Unit 68A.

29.  Hunt Area 977-1.  Those portions of Units 73, 74, and 77 within Franklin County.

30.  Hunt Area 977-2.  Those portions of Units 73, 74, and 77 within Franklin County.

31.  Hunt Area 977-3.  Those portions of Units 73, 74, and 77 within Franklin County.
NOTICE OF REPEAL OF TEMPORARY AND PROPOSED RULES

EFFECTIVE DATE: The temporary rule is effective December 12, 1995.

ACTION: The action, under Docket No. 13-0111-9603, concerns the proposed rules governing the Idaho Fish and Game Commission, IDAPA 13, Title 01 Chapter 11, Rules Governing Fish in the State of Idaho.

AUTHORITY: In compliance with Sections 67-5221(1) 67-5226, Idaho Code, notice is hereby given that this agency has adopted a temporary rule and proposed rule-making. The action is authorized pursuant to Sections 36-104(b) and 36-901, Idaho code.

DESCRIPTIVE SUMMARY: The following is a statement in nontechnical language of the substance of the proposed rule:

Repeals the spring steelhead season possession limit on the Clearwater River set by Section 407.06.b. to allow amendment because of low dam counts.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning this proposed rule, contact Sharon Kiefer, 600 South Walnut, Boise, Idaho 83707, (208) 334-3791.

DATED this 22nd day of December 1995.

W. Dallas Burkhalter, Deputy Attorney General
P.O. Box 25, Boise, ID 83707
(208) 334-3715/FAX (208) 334-2148

SECTION 407 IS BEING REPEALED
EFFECTIVE DATE: The temporary rule is effective December 12, 1995.

ACTION: The action, under Docket No. 13-0111-9604, concerns the proposed rules governing the Idaho Fish and Game Commission, IDAPA 13, Title 01 Chapter 11, Rules Governing Fish in the State of Idaho.

AUTHORITY: In compliance with Sections 67-5221(1) 67-5226, Idaho Code, notice is hereby given that this agency has adopted a temporary rule and proposed rule-making. The action is authorized pursuant to Sections 36-104(b) and 36-901, Idaho code.

DESCRIPTIVE SUMMARY: The following is a statement in nontechnical language of the substance of the proposed rule:

These rules amend the Spring Steelhead possession limit on the Clearwater River to 4 per season due to low dam counts.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning this proposed rule, contact Sharon Kiefer, 600 South Walnut, Boise, Idaho 83707, (208) 334-3791.

DATED this 22nd day of December 1995.

W. Dallas Burkhalter, Deputy Attorney General
P.O. Box 25, Boise, ID 83707
(208) 334-3715/FAX (208) 334-2148

TEXT OF DOCKET NO. 13-0111-9604

407. SPRING SEASONS AND LIMITS.

Daily bag, possession, and season limits are not cumulative limits. An angler may take a total of 10 steelhead during the spring season.

01. Salmon River From its Mouth Upstream to Long Tom Creek (1/4 mile Upstream From the Middle Fork Salmon River).
02. Little Salmon River From its Mouth Upstream to the U.S. Highway 95 Bridge Near Smokey Boulder Road.
   a. Season: Jan 1-Apr 30.  
   b. Limits: 2 per day, 4 in possession, 10 per season.

03. Salmon River From Long Tom Creek (1/4 mile upstream from the Middle Fork Salmon River) Upstream to Redfish Lake Creek.
   a. Season: Jan 1-Apr 30.  
   b. Limits: 2 per day, 4 in possession, 10 per season.
   c. Special Restrictions: Steelhead are the only game fish that may be reduced to possession between Horse Creek and Pahsimeroi River during steelhead season.

04. Snake River From the Washington State Line at the Confluence of the Snake and Clearwater Rivers Upstream to Hells Canyon Dam:
   a. Season: Jan 1-Apr 30.  
   b. Limits: 2 per day, 4 in possession, 10 per season.

05. Clearwater River From its Mouth Upstream to the Memorial Bridge of U.S. Highway 12 at Lewiston.
   a. Season: Jan 1-Apr 30.  
   b. Limits: 2 per day, 4 in possession, 10 per season.

06. Clearwater River and Middle Fork Clearwater River from the Memorial Bridge of U.S. Highway 12 at Lewiston upstream to the mouth of Clear Creek; North Fork Clearwater River from its mouth upstream to Dworshak Dam; South Fork Clearwater River from its mouth upstream to the confluence of American and Red rivers.
   a. Season: Jan 1-Apr 30.  
   b. Limits: 2 per day, 4 in possession, 40 per season.
   i. Special Restrictions: Fishing from the shoreline along the perimeter of Dworshak National Fish Hatchery is prohibited.
ii. Fishing from motorized watercraft is PROHIBITED from the Clearwater River Bridge at Orofino upstream to the mouth of Clear Creek. (1-1-96)T

iii. Fishing from any watercraft is PROHIBITED between a posted line approximately 150 yards upstream from the mouth of the North Fork of the Clearwater River upstream to the Ahsahka Highway bridge. (1-1-96)T

07. Boise River From its Mouth Upstream to Barber Dam. (1-1-96)T
   a. Season: Jan 1-May 30. (1-1-96)T
   b. Limits: 2 per day 4 per possession 10 per season. (1-1-96)T
   c. Special Restrictions: Rainbow trout longer than 20 inches which have been marked by clipping the adipose fin are classified as steelhead and MUST be entered on a steelhead permit immediately after being reduced to possession. (1-1-96)T

08. Payette River From its Mouth Upstream to Black Canyon Dam. (1-1-96)T
   a. Season: Jan 1-May 30. (1-1-96)T
   b. Limits: 2 per day 4 in possession 10 per season. (1-1-96)T
   c. Special Restrictions: Rainbow trout longer than 20 inches which have been marked by clipping the adipose fin are classified as steelhead and MUST be entered on a steelhead permit immediately after being reduced to possession. (1-1-96)T

09. Snake River from Hells Canyon Dam Upstream to Oxbow Dam. (1-1-96)T
   a. Season: Jan 1-May 30. (1-1-96)T
   b. Limits: 2 per day, 4 in possession, 10 per season. (1-1-96)T
   c. Special Restrictions: Rainbow trout longer than 20 inches which have been marked by clipping the adipose fin are classified as steelhead and MUST be entered on a steelhead permit immediately after being reduced to possession. (1-1-96)T
EFFECTIVE DATE: The temporary effective date of this rule is January 1, 1996

AUTHORITY: Pursuant to Section 23-206(b), Idaho Code, this agency is repealing the rules of the Idaho State Liquor Dispensary in its entirety.

DESCRIPTIVE SUMMARY: At the request of Governor Batt, and under the direction of a special Governor's Task Force, the entire contents of the Rules for the Idaho State Liquor Dispensary have been examined and revised to more accurately reflect the operation of the Dispensary. This chapter is hereby repealed in its entirety.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning the proposed and temporary rules, contact Dyke Nally at (208) 327-7300.

Anyone may submit written comments regarding these rules. All written comments must be directed to Dyke Nally, at the address listed below, and must be postmarked or delivered on or before February 28, 1996.

DATED this 4th day of January, 1996.

Debbie Davis
P.O. Box 59, Boise, ID. 83707-0059
Ph.# 327-7300
Fax# 327-7313

THESE RULES ARE BEING REPEALED IN THEIR ENTIRETY
IDAPA 15 - OFFICE OF THE GOVERNOR
15.10.01 - RULES OF THE IDAHO STATE LIQUOR DISPENSARY
DOCKET NO. 15-1001-9602
NOTICE OF TEMPORARY AND PROPOSED RULES

EFFECTIVE DATE: The temporary effective date of this rule is January 1, 1996.

AUTHORITY: In compliance with Section 67-5221(1) and 67-5226, Idaho Code, notice is hereby given that this agency has simultaneously proposed and adopted temporary rules. This action is authorized pursuant to Section 23-206(b), Idaho Code.

DESCRIPTIVE SUMMARY: At the request of Governor Batt, and under the direction of a special Governor's Task Force, the entire contents of the Rules for the Idaho State Liquor Dispensary have been examined and revised to more accurately reflect the operation of the Dispensary.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning the proposed and temporary rules, contact Dyke Nally at (208) 327-7300.

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TEXT OF DOCKET NO. 15-1001-9602

IDAPA 15
TITLE 10
Chapter 01

RULES OF THE IDAHO STATE LIQUOR DISPENSARY

000. LEGAL AUTHORITY.
These Rules are adopted by the Superintendent of the Idaho State Liquor Dispensary pursuant to Section 23-206(b), Idaho Code and are written in accordance with Article III, Sections 24 and 26, Idaho Constitution; and the Idaho Administrative Procedures Act. These rules relate to the sale of packaged liquor defined in IDAPA 15.10.01.004.09.

(1-1-96)T
001. TITLE AND SCOPE.
The title of this chapter is: Rules of the Idaho State Liquor Dispensary, Office of the Governor. These rules are intended to provide guidance to persons doing business with the Idaho State Liquor Dispensary. Promulgation of new rules and revision of existing rules will be a continual process in accordance with the Idaho Administrative Procedures Act.

002. WRITTEN INTERPRETATIONS.
Written interpretation on the Rules of the Idaho State Liquor Dispensary, or any portion thereof, may be requested in writing from the Superintendent.

003. ADMINISTRATIVE APPEALS.

004. DEFINITIONS.
The following terms, whenever used in these rules, shall have the meanings ascribed thereto, unless the context in which they are used clearly requires otherwise.

01. Bailment. A system of storing supplier-owned inventory in state-operated warehouses. The control authority holds the liquor in trust until stock is needed at retail.

02. Central Office. The main business office and warehouse of the Idaho State Liquor Dispensary.

03. Close Relative. A person related by blood or marriage within the second degree of kinship.

04. Contract Store. Distributing stations, as defined in IDAPA 15.10.01.004.08, whose liquor inventory is owned by the state under a contractual agreement.

05. Delisting. The removal of liquor from the Dispensary's product line.

06. Dispensary. The Idaho State Liquor Dispensary.

07. Distressed Liquor. Liquor which is not in its original state of packaging.

08. Distributing Station. A privately owned business that sells liquor. It operates under a contractual agreement with the Dispensary pursuant to Title 23, Chapter 3, Idaho Code. Distributing stations may also be termed contract stores or private stores.

09. Liquor. Liquor controlled by the Dispensary shall have the definition ascribed to it by Section 23-105, Idaho Code, excluding certain beers as defined in Section 23-1002, Idaho Code and certain wines as defined in Section 23-1303, Idaho Code.
10. Liquor Industry Representative. An individual, company, or entity authorized to represent a vendor in the State of Idaho. This may be a broker, firm or an employee of a vendor. (1-1-96)

11. Licensee. Person authorized to sell beer or wine by the drink or by the bottle, liquor by the drink, or any combination thereof. (1-1-96)

12. Listing (Listed). Liquor that is carried or approved to be carried in the Dispensary’s product line. (1-1-96)

13. Political Office. A public office for which partisan politics is a basis for nomination, election, or appointment. (1-1-96)

14. Price Quotation. Written verification of detailed product information submitted to the Dispensary by vendors. (1-1-96)

15. Private Store. Distributing station whose inventory is owned by the station’s Special Distributor. (1-1-96)

16. Product Line. Liquor which is kept in continual inventory and sold by the Dispensary. (1-1-96)

17. Promotional Samples. Liquor furnished by the liquor industry to local representatives for the purpose of promoting the product which must be attached to another liquor product in the liquor store as a value added promotion. (1-1-96)

18. Retail Store. Any state store or distributing station. (1-1-96)

19. Samples. Liquor furnished by the liquor industry to local representatives for the purpose of promoting the product. (1-1-96)

20. Shortage. Any amount of cash or liquor less than the true balance as maintained by the Central Office. Liquor shortages shall be based on current retail value. (1-1-96)

21. Special Distributor (Distributor). A private business owner authorized to operate a distributing station. A special distributor is not a state employee. (1-1-96)

22. Special Distributor Agreement (Agreement). The contract signed by a special distributor acknowledging the conditions and terms for operation of a distributing station in accordance with Idaho Code and the Rules of the Dispensary. (1-1-96)

23. Special Order. Any item not carried in the Dispensary’s product line. (1-1-96)

24. State Store. A retail store that sells liquor. It is operated by state employees under the direct supervision of the Dispensary. (1-1-96)
25. Superintendent. The chief executive officer of the Idaho State Liquor Dispensary. (1-1-96)

26. Wine (Table Wine). Alcoholic beverages defined in Sections 23-105(c) and 23-1303(a), Idaho Code. (1-1-96)

27. Wine Gallon. The liquid measure equivalent to the volume of two hundred thirty one (231) cubic inches or one hundred twenty eight (128) ounces. (1-1-96)

28. Vendor. Any wholesaler or supplier of alcoholic liquor. (1-1-96)

005. -- 009. (RESERVED).

010. RETAIL STORES.

01. Site Location. Based on the criteria set forth in this section and in accordance with Sections 23-301 and 23-302, Idaho Code, the Dispensary will select an appropriate retail store site to adequately serve the community. (1-1-96)

a. State stores will generally be established in larger cities of the state where sales volume cost justifies adequate profitable operation. (1-1-96)

b. Special distributors will generally be contracted in the smaller cities of the state. However, special distributors who meet or exceed Dispensary operating expectations, and whose sales volume has grown to exceed minimum state store sale thresholds, will not be denied a special distributor agreement because of their larger size of operation. (Sections 23-301 and 23-302, Idaho Code). (1-1-96)

02. Site Selection Criteria. The following criteria will be used in selecting a location for a new retail store. (1-1-96)

a. Public acceptability of location in accordance with Sections 23-301 and 23-302, Idaho Code. (1-1-96)

b. Location and suitability of premises. (1-1-96)

c. Lease amount may not be the sole determining factor in site selection; final selection will be determined at the discretion of the Superintendent. (1-1-96)

d. Compliance with local zoning. (1-1-96)

03. Customer Refunds and Exchanges. No cash refunds will be authorized without prior approval of the Superintendent or his authorized agent. (1-1-96)

a. Liquor may be exchanged for other liquor of the same or higher price upon approval of the store manager and presentation of a valid receipt. (1-1-96)

b. Liquor brought in for exchange or refund must have been purchased in Idaho through the Dispensary and must have the official Idaho seal as prescribed by the
Dispensary. (1-1-96)

c. A re-shelving charge may be assessed on all returned items in accordance with Section 23-311, Idaho Code. (1-1-96)

04. Disabled Customers. Appropriate special services, in accordance with the Americans with Disabilities Act, will be provided to disabled customers. (1-1-96)

05. Special Orders. Customers seeking liquor not carried in the Dispensary's product line may place a special order for such liquor. (1-1-96)

a. The order must be picked up in total within one (1) week's time after notification by the store manager. Orders not picked up within one (1) week following such notification are subject to forfeiture of deposit and the liquor may be placed on the shelf for sale. (1-1-96)

b. Order cancellations will be honored if done within seven (7) calendar days from the date the order was placed and, if the cancellation is accepted by the vendor. (1-1-96)

c. A deposit or a percentage of the order price, as specified by the Superintendent, may be required before a special order is placed. (1-1-96)

d. If the liquor is not available within ninety (90) days, a customer may request a deposit refund if the cancellation is accepted by the vendor. (1-1-96)

06. Prices. All prices will be in accordance with the published price list set by the Superintendent in accordance with section 23-207(h), Idaho Code. (1-1-96)

07. Distressed Liquor. Price adjustments can be made on distressed liquor with the approval of the Superintendent or his authorized agent. (1-1-96)

08. Hours and Days of Operation. Standard store hours shall be from 11:00 a.m. to 7:00 p.m. Monday through Saturday and shall be in accordance with Section 23-307, Idaho Code. Special hours of operation may be adjusted as approved by the Superintendent or his authorized agent. (1-1-96)

09. Customer Response Cards. Each store will have customer response cards for customers to use when filing comments or complaints. These cards will be pre-addressed to the Dispensary. The Superintendent or his authorized agent shall investigate all comments and promptly respond to the customer. (1-1-96)

10. Audits. Designated Dispensary personnel shall perform periodic inspections of all retail stores. Such inspections may be on an unannounced basis and may include physical inventory counts with the assistance of the store manager or authorized agent to assess the suitability of inventory levels and product mix and other evaluation procedures. (1-1-96)

011. DISTRIBUTING STATIONS.
01. Term of Agreement. Special distributor agreements shall be valid for a specified period as determined at the discretion of the Superintendent. (1-1-96)T

02. Transfer of Agreement. A special distributor agreement is a personal privilege and shall not be considered property nor shall it be assignable or transferable. (1-1-96)T

03. Agreement Renewal. If a distributing station's operations exceeds Dispensary expectations, agreement renewals may be allowed. (1-1-96)T

04. Agreement Evaluations. Periodic evaluation of the agreement, in accordance with the guidelines set in IDAPA 15.10.01.011.06, will be considered to insure reasonable, uniform and non-discriminatory criteria and procedures for selection and renewal of special distributing stations pursuant to Section 23-302, Idaho Code. These criteria are applicable to the replacement of an existing distributing station and to the establishment of a new distributing station. (1-1-96)T

05. Acceptance of Applications. Applications for distributing stations are accepted only in response to public notices. Unsolicited applications may not be held on file pending future openings. (1-1-96)T

06. Applicant Selection. The selection of the most qualified applicant for a distributing station will be made by the Superintendent in accordance with Section 23-304, Idaho Code. The Superintendent reserves the right to refuse to select any and all applicants. Applicant selection will be based on the following criteria: (1-1-96)T

   a. Public acceptability in accordance with Section 23-302, Idaho Code. (1-1-96)T

   b. Location and suitability of premises. (1-1-96)T

   c. An applicant who has been convicted of, or has plead guilty to, a felony or a crime of moral turpitude (an element of which is dishonesty or fraud) under the laws of any state, U.S. Territory or protectorate, the District of Columbia, or the United States will not be allowed to operate a distributing station. (1-1-96)T

   d. An applicant may not be a close relative of, or have a partnership or other close business relationship with any person employed by the Dispensary who has the responsibility for establishing, approving, or influencing policies of the Dispensary. (1-1-96)T

   e. An applicant may be a spouse, child, employee, blood relative, relative through marriage, or business associate of the retiring or deceased distributor. (1-1-96)T

   f. Distributing stations will not be established in a business that have a license to sell liquor, wine or beer by the drink. (1-1-96)T

   g. Where a new distributing station is created by the conversion of a state store, an employee of that former state store can be chosen by the Dispensary as the special distributor. (1-1-96)T
07. General Operational Obligations. Special distributors shall agree to abide by all of the following guidelines.

a. The distributor shall furnish an adequate building or facility with suitable shelving, display counters and storeroom facilities. It shall be kept clean and sanitary at all times.

b. The distributor shall not permit a person under the age of nineteen (19) to perform any acts for the Dispensary.

c. The distributor shall keep the distributing station open for business in accordance with Section 23-307, Idaho Code.

d. The distributor shall not hold a partisan state elective political office. He cannot be a close relative of, or be in a business partnership with a person in a partisan state elective political office.

e. The distributor shall not present his views as being representative of the views of the Dispensary and shall not attempt to politically influence customers in any manner.

f. The distributor will make and transmit all reports as required by the Dispensary in the time frame established by the Dispensary.

g. The distributor is responsible for and will account to the Dispensary for all liquor furnished by the Dispensary.

h. The distributor will only sell liquor received from the Dispensary.

i. The distributor will only sell liquor at prices set by the Dispensary in accordance with Section 23-207(h).

j. The distributor will not deliver liquor off premise.

08. Days And Hours Of Operation.

a. The distributor can sell liquor only on the days outlined in Section 23-307, Idaho Code.

b. Standard store hours shall be in accordance with IDAPA 15.10.01.010.08.

c. The distributor will have liquor for sale a minimum of six (6) hours per
day (only on the days in which it is legal to sell alcohol) and will not exceed the maximum legal selling hours as set by the Superintendent. (1-1-96)

09. Compensation. The compensation paid by the Dispensary to the special distributor shall be full payment for the furnishing of all facilities, operating costs and expenses incidental to the operation of the distributing station, as well as full consideration for all services provided by the distributor. Such compensation will be uniformly applied statewide in accordance with Section 23-305, Idaho Code. (1-1-96)

10. Supplies. The Dispensary will furnish all necessary sales books, accounting forms, and price marking equipment for use by the distributor in transacting the business of the Dispensary as required by law or as deemed necessary by the Superintendent. (1-1-96)

11. Voluntary Agreement Termination.
   a. The distributor's agreement may be voluntarily terminated by the distributor upon written notice by certified mail or personal delivery to the Dispensary or its specified representative specifying the date of termination. (1-1-96)
   b. The distributor will allow reasonable time for the Dispensary to conduct a final inventory audit and to remove all liquor. (1-1-96)
   c. The sale of the distributor's business to any other party, the forfeiture of the business to a lien holder, or the foreclosure upon the business will be considered voluntary agreement termination. (1-1-96)

   a. The distributor's agreement will be terminated automatically upon the death of the distributor. (1-1-96)
   b. The distributor's estate, assisted by the Dispensary, will be responsible for the operation of the distributing station until the termination date has been established by the Superintendent. (1-1-96)

13. Agreement Termination For Cause. The Dispensary may terminate the special distributor agreement for good cause which includes, but is not limited to, any of the following: (1-1-96)
   a. A distributor who at any time becomes insolvent or experiences a substantial change in financial condition that, in the judgment of the Dispensary, creates a financial risk to the Dispensary. (1-1-96)
   b. Significant breach of distributor's obligations to manage the distributing station properly. (1-1-96)
   c. Intoxication of the distributor while in discharge of his duties as a representative of the Dispensary. (1-1-96)
14. Agreement Termination Procedure. (1-1-96)

a. The Dispensary shall notify the distributor in writing by certified mail or personal delivery, specifying the reasons for the proposed termination and the effective date of the proposed termination. (1-1-96)

b. The Dispensary may notify the distributor that he is immediately suspended pending final determination of the proposed termination. At the time of notification, the Dispensary reserves the right to conduct a final audit and remove all Dispensary property pending a final determination. (1-1-96)

c. If the distributor wishes a hearing on the proposed termination to present information relative to the reason given for termination, he shall notify the Dispensary in writing within twenty (20) days after receiving the notice of the proposed termination. The hearing shall be held in accordance with the Idaho Administrative Procedure Act. (1-1-96)

d. Upon termination of this agreement, the Dispensary shall remove all property owned by it, and compensation to the distributor shall cease as of the date of termination. (1-1-96)

012. PRIVATE STORES.
Private stores will be allowed when the Superintendent finds it to be in the public’s best interest. Existence of these stores will be limited to extraordinary circumstances. (1-1-96)

013. CONTRACT STORES.

01. Fiduciary Responsibility. Any and all unremitted monies collected by the contract store are held in trust for the Dispensary, and upon their receipt by the contract store, are assigned to the Dispensary in accordance with Section 23-401, Idaho Code. (1-1-96)

02. Liquor Shortage. The contract store must pay the monetary value of any shortage to the Dispensary immediately after receipt of the request for payment from the Dispensary showing its calculation of the shortage. (1-1-96)

a. If the contract store disputes the existence, amount of, or responsibility
for liquor or cash shortages, the contract store may request a hearing before the Superintendent. (1-1-96)

b. Any payment made by the contract store for liquor shortages may be refunded in whole or in part if the contract store's position is upheld by the Superintendent. (1-1-96)

03. Compensation. For contract stores, compensation will be the gross profit allowance set by the Dispensary. Compensation will vary based on sales volume. (1-1-96)

014. SALES TO LICENSEES.
To be eligible to purchase liquor at discount (Section 23-217, Idaho Code) a licensee shall obtain a permit from any state store or distributing station. (1-1-96)

01. Valid Permit. The permit shall remain valid only as long as the permit holder is an authorized licensee as defined in Section 23-902(e), Idaho Code. (1-1-96)

02. Permits are not Transferrable. Permits are not transferrable and will automatically terminate on suspension, revocation, sale, or transfer of the liquor license. (1-1-96)

020. STORE CONVERSIONS.
The Dispensary reserves the right at any time to convert a state store to a distributing station or to convert a distributing station to a state store. However, this right will not be arbitrarily applied and will not be exercised until relevant facts presented to the Superintendent have been reviewed and there has been reasonable time during which appropriate public notice has been given. (1-1-96)

021. VENDORS.

01. Price Quotations. All vendors must submit a liquor price quotation, on forms prescribed by the Dispensary, for every item they have listed with the Dispensary. (1-1-96)

a. All price quotations must be submitted to the Dispensary by certified mail or electronic transmission. (1-1-96)

b. Price change quotations must be submitted sixty (60) days in advance of any price changes. (1-1-96)

02. Warranties. Vendor warranties will conform to the requirements of the Bureau of Alcohol, Tobacco and Firearms. (1-1-96)

03. Liquor Shipments. Pursuant to Sections 23-203(a), 23-203(b) and 23-207(d) of the Idaho Code, all liquor transported into the State of Idaho shall be under the direction of the Dispensary. (1-1-96)
a. Such liquor shall be transported directly to, and only to, the Dispensary's warehouse. (1-1-96)

b. It is a violation of Sections 23-203(a), 23-203(b) and 23-207(d) of the Idaho Code for any vendor or other party to ship liquor into the State of Idaho for purposes not authorized by the Superintendent. (1-1-96)

c. The Dispensary reserves the right to select the mode of transportation for all liquor within the State of Idaho. (1-1-96)

04. Title to Liquor. The title to liquor passes from the vendor to the Dispensary when the Dispensary accepts the liquor. (1-1-96)

a. Liquor ordered or withdrawn from bailment will be received subject to the right of the Dispensary to make tests and inspections thereof at any time. (1-1-96)

b. The Dispensary reserves the right at any time to reject any liquor if, upon tests and inspections, the liquor does not conform to requirements. (1-1-96)

c. Upon rejection by the Dispensary, ownership of such property shall automatically vest with the vendor or transportation company depending upon circumstances and cause of rejection. (1-1-96)

05. Liquor Returns. Liquor may be returned to vendors by the Dispensary, in full cases, for "ordinary and unusual commercial reasons" in accordance with the Bureau of Alcohol, Tobacco and Firearms regulations. (1-1-96)

a. The vendor shall immediately reimburse the Dispensary the full invoice cost plus an additional amount, fixed by the Dispensary, as reimbursement for the Dispensary's expense in shipping to and from its stores and warehouse. (1-1-96)

06. New Listings. New listings shall be added at the discretion of the Superintendent pursuant to Sections 23-203 and 23-207, Idaho Code. (1-1-96)

a. Vendors must submit price quotations sixty (60) days in advance of any price change in order to have their product considered for listing. (1-1-96)

b. New listings will be given one (1) year from the time of listing to attain a minimum quota as set by the Dispensary. (1-1-96)

07. Delisting. Delistings shall be at the discretion of the Superintendent pursuant to Sections 23-203 and 23-207, Idaho Code. (1-1-96)

a. All items listed with the Dispensary must maintain a minimum quota in order to insure continued distribution in Idaho. (1-1-96)

b. A list of minimum quotas by class is available upon request from the Dispensary. (1-1-96)

08. Resident Representatives. All vendors doing business with the
Dispensary shall have resident representation. (1-1-96)T

a. Vendors shall be limited to five (5) representatives one of which must be a resident of Idaho. (1-1-96)T

b. One (1) Idaho resident representative shall be designated as the primary representative and shall be the direct representative of that vendor. (1-1-96)T

c. In the event that the primary Idaho resident representative position becomes vacant, it must be filled within sixty (60) days. (1-1-96)T

09. Permits. Resident representatives must obtain a permit from the Dispensary. (1-1-96)T

a. Permits must be renewed January 1st of each year. (1-1-96)T

b. Permits will not be issued to any holder of a bartender’s permit, retail licensee, a distributor of restaurant or bar supplies, a distributor of beer or wine, or to a food wholesaler. (1-1-96)T

c. Representatives may represent more than one (1) vendor without additional permit fees. (1-1-96)T

10. Facility Visitations. Vendor representatives, or anyone acting in that capacity, must obtain prior approval from the Superintendent or his authorized agent to conduct business at any state store or distributing station. Visits to the Dispensary are to be confined to the central office area only, unless otherwise approved by the Superintendent or his authorized agent. (1-1-96)T

11. Samples. Samples shall be limited to ten (10) wine gallons per month and the sizes of samples shall be that which are permitted by Federal Regulation or statute. (1-1-96)T

12. Promotional Samples. Promotional Samples shall be limited to fifty (50)ml size bottles unless specified otherwise by the Superintendent. (1-1-96)T

13. Contact With Licensees. No vendor representative, or anyone acting in that capacity, shall deliver any liquor, wine, or beer sold by the Dispensary to a licensee’s place of business, other than samples. (1-1-96)T

a. Such samples shall be limited to sizes permitted by Federal Regulation or statute. (1-1-96)T

b. Such samples shall be only those items not carried in that licensee’s product line. (1-1-96)T

14. Liquor Displays. The Dispensary will regulate all retail store liquor displays. (1-1-96)T

a. No vendor representative shall be permitted to interfere with product
displays. (1-1-96)T

b. Any vendor owned display material may be discarded if not picked up within thirty (30) days after termination of the display period. (1-1-96)T

15. Advertising. Advertising in all retail stores will be in accordance with Section 23-607, Idaho Code. If an industry member is doubtful as to whether a proposed advertisement is in compliance with the provisions of these rules, a specimen of the proposed advertisement may be submitted to the Superintendent of the Dispensary for approval prior to publication. (1-1-96)T

16. Violations. Any vendor representative, or anyone acting in that capacity, who violates Title 23, Idaho Code, or any rule of the Dispensary, shall thereby subject the manufacturer's, wholesaler's or distributor's products to removal from the Dispensary's product line or; the Superintendent, at his discretion, may suspend (temporarily or permanently) their liquor industry representative permit. (1-1-96)T

022. SCHEDULE OF FEES.
The following fees may be charged by the Dispensary. (1-1-96)T

01. Cost Reimbursement. The Dispensary may seek cost reimbursement, as determined by the Dispensary, from liquor representatives for mailing, shipping, or other expenses incurred by the Dispensary to distribute information or displays to liquor stores at the request of a liquor representative. (1-1-96)T

02. Maximum Fee for Samples. There will be a maximum fee of twenty-five dollars ($25) per case charged to liquor representatives for samples. (1-1-96)T

03. Maximum Fee for Annual Permit. There will be a maximum fee of fifty dollars ($50) charged to liquor representatives each January for an annual permit. (1-1-96)T

023. -- 030. (RESERVED).

031. STATE STORES SOLICITATION AND PROMOTIONAL PRESENTATIONS.
No school, church, fraternal, civic, political or charitable organization or individual shall be allowed to solicit for donations or advertise for any purpose within any state store. (1-1-96)T

032. WINES.
Table wines may be sold in any state store or distributing station at the discretion of the Superintendent pursuant to Section 23-1305, Idaho Code. All rules of the Dispensary applicable to liquor are also applicable to table wines and beer sold by the Dispensary. (1-1-96)T

033. RULE CHANGES--PETITIONS.
Any interested person may petition the Dispensary to request the adoption, amendment or repeal of a rule; or request a ruling regarding the applicability of a rule or statute pursuant to Section 67-5206, Idaho Code. (1-1-96)T
01. Petitions. Petitions shall be directed to the Superintendent of the Idaho State Liquor Dispensary, the Idaho Attorney General, or both. (1-1-96)T

02. Notification. Upon receipt, the Superintendent shall immediately notify the interested party of the receipt of the petition and within thirty (30) days after submission of the petition, notify the petitioner of the disposition. (1-1-96)T

03. Petition Denied. Where the petition is denied, the Superintendent shall state the reasons for denial. This shall be considered the final decision of the Dispensary for purposes of administrative review. (1-1-96)T

04. Petition Accepted. Where the petition is not denied, the Superintendent shall include the petition for consideration in the next rule making proceedings pursuant to Section 67-5221, Idaho Code. (1-1-96)T

034. LIQUOR FUND.
Determination of the final annual amount of cash available for distribution in the liquor account under Section 23-404, Idaho Code, shall be the amount of the Dispensary's annual net income determined in accordance with Generally Accepted Accounting Principles, consistently applied. Notwithstanding the above, cash reserves are allowed under section 23-403, Idaho Code. Further, the Superintendent with the concurrence of the State Controller may hold back from distribution additional cash reserves needed for prudent operation of the Dispensary. Such final annual amount of available cash shall be disbursed no later than ninety (90) days following each fiscal year end. (1-1-96)T

035. -- 999. (RESERVED).
EFFECTIVE DATE: These temporary rules are effective December 1, 1995.

AUTHORITY: In compliance with Sections 67-5226, Idaho Code, notice is hereby given this agency has adopted temporary rules. The action is authorized pursuant to Section(s), Idaho Code.

DESCRIPTIVE SUMMARY: The following is the required finding and concise statement of the supporting reasons for temporary rule-making:

Temporary rules have been adopted in accordance with Section 67-5226, Idaho Code and are necessary in order to comply with deadlines in amendments to governing law of federal programs.

Administrative Notice 96-03 requires that the standard deduction be rolled back from $138 to $134. This change may decrease the Food Stamp allotment to recipients.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning the temporary rules, contact Patti Campbell at (208) 334-5819.

DATED this 7th day of February, 1996.

Staci Welsh
Administrative Procedures Coordinator
DHW - Division of Legal Services
450 West State Street, 10th Floor
PO Box 83720
Boise, Idaho 83720-0036
(208) 334-5564 phone; (208) 334-5548 fax

TEXT OF DOCKET NO. 16-0304-9601

533. INCOME DEDUCTIONS.
A household is entitled to a deduction when it gets a bill or, if there is no bill, when the payment is due. Only the deductions listed below must be taken from household’s gross income:

01. Standard Deduction. The standard deduction is one hundred and thirty-eight dollars ($138) per month per household. (6-1-94)

02. Earned Income Deduction. The earned income deduction is twenty percent (20%) of gross earned income. (6-1-94)
03. Excess Medical Deduction. The excess medical deduction is nonreimbursed medical expenses more than thirty-five dollars ($35) per household per month. The household member must be either age sixty (60) or older or disabled to get this deduction. Special diets are not deductible. 

(6-1-94)

04. Dependent Care Deduction. The dependent care deduction each month is dependent care expenses up to a maximum of two hundred dollars ($200) per dependent child under age two (2) and one hundred seventy-five dollars ($175) for any other dependent. The care must be needed for a household member to accept, continue, or seek employment, or attend school or training for employment. 

(9-1-94)

05. Child Support Deduction. The child support deduction is the legally obligated child support amount the household pays, or expects to pay, on behalf of a non-household member. 

(10-1-95)

06. Shelter Costs. The monthly shelter cost, over fifty percent (50%) of the household's income after all other deductions, is the excess shelter cost. 

(6-1-94)

(BREAK IN CONTINUITY OF SECTIONS)

550. STEPS TO COMPUTE FOOD STAMP PAYMENT. 

Use the steps in Subsections 550.01 through 550.38 to compute the Food Stamp issuance. Do not round figures or calculations of income and deductions in determining gross or net income. 

(10-1-95)

01. Step 1. List projected wages and salaries for the household for the month. Do not count excluded income. 

(6-1-94)

02. Step 2. Compute and list net self-employment income. If a farmer, list any self-employment profit or loss. 

(6-1-94)

03. Step 3. Add results of step 1 and step 2. THIS IS GROSS EARNED INCOME. 

(6-1-94)

04. Step 4. Compute and list prorated monthly non-excluded educational income. 

(6-1-94)

05. Step 5. Compute and list prorated monthly tuition, mandatory fees, and allowed expenses. 

(6-1-94)


(6-1-94)

07. Step 7. List other unearned income for household. 

(6-1-94)

08. Step 8. Add results of step 6 and step 7. THIS IS TOTAL UNEARNED INCOME. 

(6-1-94)
09. Step 9. Add results of step 3 and step 8. (6-1-94)

10. Step 10. Subtract any loss not used up in step 2 from step 9. THIS IS GROSS MONTHLY INCOME. Record the gross monthly income. Check to see if gross income exceeds the limit for family size. Categorically eligible households are exempt from the gross income test. Households with an elderly or disabled household member are exempt from the gross income test. (6-1-94)

11. Step 11. Multiply amount in step 3 times 0.2 (20%). (6-1-94)


15. Step 15. Subtract amount in step 14 from amount in step 13. (6-1-94)

16. Step 16. List converted medical costs over thirty-five dollars ($35) for household with elderly or disabled member. (6-1-94)

17. Step 17. Subtract amount in step 16 from amount in step 15. (6-1-94)

18. Step 18. List converted dependent care costs (not to exceed two hundred dollars ($200) per dependent under age two (2) and one hundred seventy five dollars ($175) for any other dependent). (10-1-94)

19. Subtract amount in step 18 from amount in step 17. (10-1-95)

20. List child support paid or expected to be paid by the household. (10-1-95)


22. Step 22. Divide amount in step 21 by 2 (this is used to weigh shelter costs). THIS IS HALF THE ADJUSTED INCOME. (10-1-95)

23. Step 23. List rent or mortgage payment. (10-1-95)

24. Step 24. List property taxes (averaged over 12 months). (10-1-95)

25. Step 25. List homeowners insurance on structure (averaged over 12 months). (10-1-95)


27. Step 27. If client chooses the standard utility allowance (SUA), add one
28. Step 28. If client has chosen to use actual utility expenses, list and add the following expenses.
   a. Basic rate for telephone.
   b. Electric bill.
   c. Gas bill.
   d. Heating oil.
   e. Wood costs (only if purchased for heat).
   f. Water and sewer bill.
   g. Garbage and trash collection.
   h. Installation costs for utilities.
   i. Other allowed utility costs.

29. Step 29. If client has chosen to use actual utility expenses, add amount in step 26 and amount in step 28.

30. Step 30. Use amount from step 27 (using standard utility allowance) or amount from step 29 (using actual utility costs) as total shelter cost.

31. Step 31. Subtract half adjusted income (step 22) from amount in step 30. THIS IS THE EXCESS SHELTER DEDUCTION. The maximum excess shelter deduction for household with no elderly or disabled member is two hundred forty-seven dollars ($247). If any member of the household is age sixty (60) or disabled, the maximum is the full excess shelter allowance.

32. Step 32. Subtract amount in step 31 from amount in step 21. THIS IS THE NET INCOME.

33. Step 33. List maximum net income limit based on household size.

34. Step 34. If amount in step 32 is less than or equal to amount in step 33, or if all household members are categorically eligible, compute the Food Stamp amount. If the amount in step 32 is greater than the amount in step 33, net income exceeds allowed limits.

35. Step 35. List maximum Food Stamp amount for number of eligible household members.

36. Step 36. Multiply amount in step 32 times 0.3 (30%).
37. Step 37. Subtract amount in step 36 from the amount in step 35. (10-1-95)T

38. Step 38. Round the amount in step 37 to the next lower dollar. THIS IS THE FOOD STAMP ISSUANCE AMOUNT. (10-1-95)T
EFFECTIVE DATE: These temporary rules are effective 12/12/95.

AUTHORITY: In compliance with Section 67-5226, Idaho Code, notice is hereby given that this agency has adopted temporary rules. The action is authorized pursuant to Section 67-5226(1)(b) Idaho Code, and Section 9-810(1). In compliance with Section 67-5221(1), Idaho Code, notice is hereby given that this agency has proposed rule-making. This action is authorized pursuant to Section 67-5221(1), Idaho Code and Section 9-810(1).

DESCRIPTIVE SUMMARY: The following is a statement in nontechnical language of the substance of the temporary and proposed rules:

These rules implement the provisions of the Environmental Audit Protection Act, 9-810 et. Seq., which requires rule promulgation by January 1, 1996.

PUBLIC HEARING SCHEDULE: Public hearing(s) concerning this rule making will be held as follows:

Public hearing(s) concerning this rule-making will be scheduled if requested in writing by twenty-five (25) persons, a political subdivision, or an agency, not later than February 28, 1996.

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

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning this proposed rule, contact Stephanie A. Balzarini, at (208) 334-0200.

Anyone may submit written comments regarding these rules. All written comments and data concerning the rules must be directed to the undersigned and must be postmarked or delivered on or before February 28, 1995.

DATED this 18th day of December, 1995.

Stephanie A. Balzarini
954 West Jefferson
PO Box 83720
Boise, ID 83720-0050
(208) 334-0200

IDAPA 20
TITLE 01
CHAPTER 02
ENVIRONMENTAL AUDIT PROTECTION RULES

000. LEGAL AUTHORITY.
The Idaho Department of Lands is authorized under Sections 9-810 and 67-5226(1)(b) Idaho Code, to adopt rules concerning the administration of the Idaho Environmental Audit Protection Act.

001. TITLE AND SCOPE.
These rules shall be cited as IDAPA 20.01.02, et seq., Rules of the Idaho Department of Lands, IDAPA 20, Title 01,
Chapter 02, "Environmental Audit Protection Rules.” These rules implement the Environmental Audit Protection Act, Sections 9-801 et seq., Idaho Code. These rules are intended to encourage persons conducting activities regulated under applicable environmental laws to conduct voluntary internal environmental audits of their activities, operations, compliance programs and management systems and to assess and improve compliance with applicable environmental laws while protecting confidentiality of communications relating to voluntary internal environmental audits. These rules are not intended to protect those who willfully violate environmental laws.

002. WRITTEN INTERPRETATIONS.

As described in Section 67-5201(16)(b)(iv), Idaho Code, the Department of Lands may have written statements which pertain to the interpretation of the rules of this chapter, or to the documentation of compliance with the rules of this chapter. If available, such written statements can be inspected and copied at cost at the main office or area offices of this agency that maintains custody of such statements.

003. ADMINISTRATIVE APPEALS.

Persons may be entitled to judicial review of final agency actions authorized under this chapter pursuant to Section 67-5270, Idaho Code.

004. CATCHLINES.

Catchlines within this chapter are not to be used in the interpretation of the rules.

005. - 009. (RESERVED).

010. DEFINITIONS.

01. Certification. For purposes of Section 016, a responsible official of the owner or operator shall certify in writing, based on information and belief formed after a reasonable inquiry, that all necessary and reasonable steps have been taken to achieve compliance.

02. Compliance Plan. A document which may be included in the Environmental Audit Report that describes the activities to be performed to correct a potential violation and to maintain compliance into the future.

a. A compliance plan shall include:

i. The activities to be taken to achieve and maintain compliance;

ii. The timetable needed to complete compliance plan activities; and

iii. An explanation supporting the timetable.

03. Department. The Idaho Department of Lands.

04. Document. A source from which information can be obtained or translated including, but not limited to, writings, drawings, graphs, charts, photographs, phone records, and other data compilations, including electronic.

05. Environmental Agency. Any department or division of the State, local government, or health board with the authority to enforce any state environmental law.

06. Environmental Audit. A voluntary internal evaluation done pursuant to a plan or protocol that is designed to identify and prevent noncompliance and to improve compliance with environmental laws.

a. An environmental audit may be conducted by an owner or operator, an owner's or operator's employees, or by an independent contractor.

b. An environmental audit may include:
i. One (1) or more facilities;  (12-12-95)T
ii. Any activity at one (1) or more facilities;  (12-12-95)T
iii. Impacts on one (1) or more environmental media at a facility or facilities; or (12-12-95)T
iv. Management systems related to a facility, an activity or an impact on environmental media. (12-12-95)T
c. An environmental audit is not voluntary for purposes of immunity if it is initiated as a result of:
   i. The commencement of a federal or state inspection, investigation or information request; (12-12-95)T
   ii. Notice of a citizen suit; (12-12-95)T
   iii. Legal complaint by a third party; or (12-12-95)T
   iv. The owner's or operator's knowledge that the discovery of the violation by a regulatory agency or third party is imminent. (12-12-95)T

07. Environmental Audit Plan or Protocol. A document outlining an owner's or operator's intent to perform a systematic, scheduled, and objective environmental audit. An environmental audit plan or protocol may include or be a part of a corporate environmental policy or memoranda or other documents describing portions or all of the audit and shall include:
   a. The inclusive dates and times of the audit; (12-12-95)T
   b. The specific equipment, processes, and facilities audited; (12-12-95)T
   c. The audit procedures and protocols; (12-12-95)T
   d. The purpose of the audit; and (12-12-95)T
   e. Any circumstances identified which may constitute a violation of environmental law. (12-12-95)T

08. Environmental Audit Report. A set of documents, each labeled "Environmental Audit Report" (or a substantially equivalent label) and prepared as a result of an environmental audit. The environmental audit report may include a compliance plan, field notes, records of observations, findings, opinions, suggestions, implementation plans, conclusions, drafts, memoranda, drawings, photographs, computer-generated or electronically recorded information, maps, data, charts, graphs, and surveys, provided such supporting information is collected or developed for the primary purpose and in the course of an environmental audit. An environmental audit report may include memoranda and documents analyzing portions or all of the environmental audit report. (12-12-95)T

09. Environmental Law. Any federal, state, or local law, regulation, rule, ordinance, or permit terms and conditions designed to protect or enhance the quality of land, water, or air for the protection of human health, wildlife, other biota, or the environment. (12-12-95)T

10. In Camera Review. A hearing or review in a courtroom, hearing room, or chambers to which the general public is not admitted. After such hearing or review, the content of the oral or other evidence, and statements of judge, hearing officer and counsel, shall be held in confidence by those participating in or present at the hearing or review, and any transcript of the hearing or review shall be sealed and not considered a public record until or unless its contents are disclosed by a court having jurisdiction over the matter. (12-12-95)T

11. Owner or Operator. A person subject to an environmental law. (12-12-95)T
12. Person. Any individual, firm, association, partnership, joint stock company, trust, estate, political subdivision, public or private corporation, state or federal governmental department, agency or instrumentality, or any other legal entity which is recognized by the law as the subject of rights and duties. (12-12-95)

011. PROHIBITION AGAINST COMPELLED DISCLOSURE.
Notwithstanding any other provision of law to the contrary, no state of Idaho public official, employee or environmental agency shall require to be disclosed an environmental audit report or any part thereof, prepared by or on behalf of any person, except from the state of Idaho or any political subdivision. (12-12-95)

012. REQUIRED DISCLOSURES.

01. Disclosures Required to be Made. Nothing in these rules shall be construed to prohibit a request for information, investigation or disclosure of information required to be disclosed pursuant to a federal and state law, rule or regulation. Documents, communications, data, reports and other information which must be collected, developed and reported pursuant to a federal and state law, rule and regulation must be disclosed in accordance with the applicable law, rule or regulation. (12-12-95)

02. Permitted Activities. Disclosure of an environmental audit report or any part thereof regarding permitted activities may, at the discretion of the environmental agency, be treated as a voluntary disclosure for purposes of the Environmental Audit Protection Act and these rules. (12-12-95)

013. EXCEPTIONS TO COMPEL DISCLOSURE.

01. Express Waiver. A state of Idaho public official, employee or environmental agency may compel disclosure of an environmental audit report to the extent that the protections of the Environmental Audit Protection Act, and these rules have been expressly waived by the owner or operator of a facility. The waiver shall apply only to the portions of the environmental audit report which are specifically waived. (12-12-95)

02. Fraudulent or Improper Purpose. The prohibition against compelled disclosure does not apply if the environmental agency or court after an in camera review determines that:
   a. Protection for the audit report is for a fraudulent purpose; or (12-12-95)
   b. The material is not an appropriate subject for an environmental audit. (12-12-95)

03. Burden of Proof. A party seeking disclosure of an environmental audit report has the burden of proving the disclosure is appropriate. The existence of a written environmental compliance policy or adoption of a plan of action to meet applicable environmental laws shall constitute prima facie evidence that an environmental audit report was designed to prevent noncompliance and improve compliance with environmental laws and that the environmental audit is protected from disclosure. A party seeking disclosure under Subsection 013.02.a. has the burden of proving that the privilege is asserted for a fraudulent purpose. (12-12-95)

014. EXISTING EVIDENTIARY PRIVILEGES RETAINED.
Nothing in these rules is intended to be inconsistent with the Idaho Rules of Evidence or in any way limit, waive or abrogate the scope or nature of any statutory or common law privilege, including the work-product doctrine and the attorney-client privilege. (12-12-95)

015. IMMUNITY FOR VOLUNTARY DISCLOSURE ARISING FROM ENVIRONMENTAL AUDIT.

01. Immunity. Any person that makes a voluntary disclosure of an environmental audit report, or relevant portions thereof, which identifies circumstances which may constitute a violation of any state environmental law to the appropriate environmental agency, shall be immune from state prosecution, suit or administrative action for any civil or criminal penalties, or incarceration for such violations, subject to Section 016. (12-12-95)

02. Presumption of Voluntary Disclosure. A disclosure is rebuttably presumed voluntary if: (12-12-95)
03. Limitations on Immunity. Immunity from administrative, civil or criminal penalties or incarceration or other type of enforcement action in this section does not apply if a person has been found by a court to have committed serious violations that constitute a pattern of continuous or repeated violations of environmental laws, regulations, permit conditions, settlement agreements, consent orders, and were due to separate distinctive events giving rise to the violations within the three (3) year period prior to date of disclosure. Such a pattern of continuous repeated violations may also be demonstrated by multiple settlement agreements related to substantially the same alleged violations concerning serious instances of noncompliance with environmental laws that occurred within the three (3) year period immediately prior to the date of the voluntary disclosure.

04. Compliance. Except as specifically provided, this section does not affect any authority of an environmental agency to require compliance through a consent order or action in district court or to abate an imminent hazard, associated with the information disclosed in any voluntary disclosure of an environmental violation.

016. COMPLIANCE TIMETABLES.

01. Timetable to Achieve Compliance. The immunity described in Section 9-809, Idaho Code, and Section 015 shall apply if:

a. Compliance is achieved within sixty (60) days after the completion of the environmental audit, and compliance is certified by the owner or operator; or

b. Compliance cannot be achieved and certified within sixty (60) days, compliance is achieved within the timetable set forth in an approved compliance plan; or

c. An environmental audit report shows noncompliance to be failure to obtain a permit, or other governmental permission, a permit application or equivalent document is submitted to the environmental agency within sixty (60) days. If an owner or operator is unable to submit a permit application within sixty (60) days after completion of an environmental audit, compliance is achieved within the timetable set forth in an approved compliance plan; or

d. The environmental agency and the owner or operator enter into a written agreement, administrative consent order or judicial consent decree. A consent order may be appropriate in circumstances where remedial measures are complex or a lengthy schedule for obtaining and maintaining compliance is required.
03. Modification of Approved Compliance Plan. Once approved, a compliance plan may be modified only upon written approval from the environmental agency.

017. TREATMENT OF ENVIRONMENTAL AUDIT REPORTS AND CONFIDENTIAL BUSINESS INFORMATION.

01. Definition. Confidential business information is any information which is claimed to pertain to the interests of any business, which was developed or acquired by that business, and which is disclosed to the environmental agency. A voluntarily prepared environmental audit report and voluntary disclosures of information to an environmental agency which are claimed to be confidential business information are exempt from public disclosure pursuant to Section 9-340, Idaho Code. A claim for treatment as confidential business information exists if:

   a. The person making the submittal has shown that it has taken, and will maintain, reasonable measures to protect the confidentiality of the information;
   (12-12-95)

   b. The information is not, and has not been, reasonably attainable without the consent of the person making the submittal by other persons through legitimate means;
   (12-12-95)

   c. No environmental law requires disclosure of the information; and
   (12-12-95)

   d. The person making the submittal has shown that disclosure of the information is likely to cause substantial harm to that person's competitive position. (12-12-95)

02. Exempt From Disclosure. Any information submitted to an environmental agency which is claimed to be confidential business information must be: (1) clearly identified and labeled at the time of submittal by a cover sheet or other suitable form of notice employing language such as Environmental Audit Report, Confidential Business Information or substantially equivalent label, and (2) submitted along with a claim for protection as confidential business information. Claims of confidentiality for the name and address of any permit applicant or permittee will be denied. (12-12-95)

03. Asserting Claim of Business Confidentiality. Any person submitting information may assert a claim of business confidentiality covering all or part of that information. If no such claim accompanies the information when submitted to the environmental agency, the information is not exempt from public disclosure. (12-12-95)

018. ENVIRONMENTAL AGENCY PROCEDURES FOR PROTECTING CONFIDENTIAL BUSINESS INFORMATION.

01. Secured Files. The environmental agency shall secure all confidential business information in locked cabinets or rooms. Access to confidential business information shall be prohibited except to state officials acting in their official capacity. (12-12-95)

02. Return of Environmental Audit Information. The environmental agency shall return any confidential environmental audit report one (1) year after date of receipt or upon correction of the condition reported upon the request of the owner or operator. (12-12-95)

03. Imminent and Substantial Endangerment. In the event the Governor of the state of Idaho determines that circumstances exist which constitute an imminent and substantial danger to the public health or the environment, the Governor may disclose such confidential business information, excluding trade secrets as defined in Idaho Code Section 9-340, contained in the environmental audit as may be necessary to assure protection of the public health or environment. (12-12-95)

019. -- 999. (RESERVED).
ACTION: The action, under Docket No.27-0101-9601, concerns proposed amendments to existing rules regarding fees set by the Board of Pharmacy, IDAPA27, Title 01, Chapter 01, Rules Governing the Idaho Board of Pharmacy.

AUTHORITY: In compliance with Section 67-5221(1), Idaho Code, notice is hereby given that this agency has proposed rule-making and amending. The action is authorized pursuant to Section 54-1720, Idaho Code.

PUBLIC HEARING: Pursuant to Section 67-5222(2), Idaho Code, public hearings will be held if requested in writing by twenty-five (25) persons, a political subdivision, or an agency. The request must be made within fourteen (14) days of the date of publication of this notice in the Bulletin, or within fourteen (14) days prior to the end of the comment period, whichever is later.

DESCRIPTIVE SUMMARY: The following is a statement of the substance of the proposed amendments:

Rule 405: Changing Pharmacist Preceptor to Preceptor Site and adjusting the fee accordingly.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For questions concerning these proposed rules contact Richard K. Markuson, Executive Director, at (208)334-2356.

Anyone may submit written comments regarding these rules. All written comments and data concerning the rule must be directed to the undersigned and must be postmarked or delivered on or before February 28, 1996.

Dated this 22nd day of December, 1995.

Richard K. Markuson, Executive Director
P O Box 83270 Boise ID 83270-0067
280 N 8 St Suite 204
(208)334-2356

TEXT OF DOCKET NO. 27-0101-9601

405. DUE APRIL 1 ANNUAL.

01. Pharmacist Preceptor Site $20 $25. (11-01-93)
02. Extern/Intern $15. (11-01-93)
ACTION: The action, under Docket No. 35-0103-9601, concerns the proposed adoption of rules governing the State Tax Commission, IDAPA 35, Title 01, Chapter 03, Rules Governing Ad Valorem Property Taxes.

AUTHORITY: In compliance with Section 67-5221(1), Idaho Code, notice is hereby given that this agency has proposed rule-making. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

PUBLIC HEARING SCHEDULE: Public hearing concerning this rule-making will be held as follows:

Pursuant to Section 67-5222(2), Idaho Code, public hearings will be held if requested in writing by twenty-five (25) persons, a political subdivision, or any agency. The request must be made within fourteen (14) days of the date of publication of this notice in the Bulletin, or within fourteen (14) days prior to the end of the comment period, whichever is later.

The hearing site will be accessible to the physically disabled. Interpreters for persons with hearing impairments and brailled or taped information for persons with visual impairments can be provided upon five (5) days' notice. For arrangements contact the undersigned.

DESCRIPTIVE SUMMARY: The proposed amendment to Rule 377 requires the exclusion of direct capitalization from the techniques used in the income approach to valuing operating property.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning this proposed rule, contact Alan Dornfest, at (208) 334-7530.

Anyone may submit written comments regarding this rule. All written comments and data concerning the rule must be directed to the undersigned and must be postmarked or delivered on or before January 28, 1995.

DATED this 29th day of November, 1995.

Alan Dornfest, Tax Policy Specialist
State Tax Commission
800 Park, Plaza IV
P.O. Box 36
Boise, ID 83722
(208) 334-7530
FAX (208) 334-7844

TEXT OF DOCKET NO. 35-0103-9601

377. MANNER OF ASSESSMENT--VALUATION.

01. Appraisal Techniques. Appraisal techniques used by the Commission in estimating market value for assessment purposes will be the same as recognized by court decisions, supported by text books and technical publications common to the industry. These techniques include the cost approach, income approach, and stock and debt or market approach. By correlation of these approaches, market value is estimated.

02. Unitary Method of Valuation. The unitary method of valuation is used by the department in most cases on centrally assessed properties. This method values the entire units of property as one (1) thing or going concern valuation. For example, the estimated market value of a line of interstate railroad or utility is something more than an aggregation of the value of separate parts of it, operated separately. It is the aggregate of these values plus that arising from the unitary operation of the whole which constitutes the full value of property. Then each state has an
equal right to a just proportion of that value. (7-1-93)

03. Material Relating to Valuation. The material relating to valuation, value approaches, reproduction and replacement cost approaches to value, historical and original cost approaches to value, the income approach and stock and debt approach to value shall also apply to the assessment of private railroad car companies except as provided otherwise in Idaho Property Tax Administrative Rule 55 Section 204 of these rules. (7-1-93)

04. Value Approaches. The level of market value sought shall be consistent with the market value concept defined in Section 204 of these rules. The appraiser shall consider one (1) or more of the following, as may be appropriate for the property being appraised. (7-1-93)

a. The price or prices at which the property and comparable properties have recently sold, the comparative sales approach. (7-1-93)

b. The prices at which fractional interests in the property or comparable property have recently sold, and the extent to which prices would have been increased had there been no prior claims on the assets, stock and debt approach. (7-1-93)

c. The cost of replacing reproducible property with new property of similar utility, or of reproducing the property at its present site and at present price levels, less the extent to which the value has been reduced by depreciation, including both physical deterioration and obsolescence, the replacement or reproduction cost approach. (7-1-93)

d. The amount invested in the property or the amount invested less depreciation computed by the method employed by the regulatory agency if the income from the property is regulated by law and the regulatory agencies use historical cost or historical cost less depreciation as a rate base, the historical cost approach. (7-1-93)

e. The amount that investors would be willing to pay for the right to receive the income that the property would be expected to yield, with the risk attendant upon its receipt, the income approach. (7-1-93)

05. Reproduction and Replacement Cost Approaches to Value. (7-1-93)

a. The reproduction or replacement cost approach to value is used in conjunction with other value approaches and is preferred when neither reliable sales data, including sales or fractional interests, nor reliable income data are available and when the income from the property is not so regulated as to make such costs irrelevant. It is particularly appropriate for construction work in progress. (7-1-93)

b. The reproduction cost of a property may be extended either by 1) adjusting the property's original cost for price level changes and abnormalities, if any, or 2) applying current prices to the property's labor, material, components, with appropriate additions for managerial services, interest on borrowed or owner-supplied funds, or other costs typically incurred in bringing the property to a finished state, or to a lesser state as unfinished on the lien date. Estimates may be made by using square feet, cubic feet, or other unit costs; a summarization of the in place costs of all components; a quantity survey of all material, labor and other cost elements; or combination of these methods. (7-1-93)

c. The original costs of reproducible property shall be adjusted, in the aggregate or by groups, for price level changes since original construction by multiplying the cost incurred in a given year by an appropriate price index factor. When detailed investment records are unavailable for earlier years or when only a small percent of the total investment is involved, the investments in such years may be lumped and factored to present price levels by means of an index number that represents the appraiser's best judgement of the weighted average price change. If the property was not new when acquired by its present owner and its original cost is unknown, its acquisition cost may be substituted for original cost in the foregoing calculations. (7-1-93)

d. The replacement cost of property may be estimated as indicated by applying current prices to the labor and material components of a substitute property capable of yielding the same services and amenities, with appropriate additions as specified in Subsection 377. 05.b. (7-1-93)
e. Reproduction or replacement cost shall be reduced by the amount that such cost is estimated to exceed the current value of the reproducible property by reason of physical deterioration, misplacement, over-or-under improvement, and other forms of depreciation or obsolescence. The percent that the remainder represents, of the reproduction or replacement cost, is the property's percent good. (7-1-93)

06. Historical and Original Cost Approaches to Value. (7-1-93)

a. Historical Cost is the first cost of a property item regardless of the present owner or interim sales transactions. It usually refers, in utility properties, to the cost of a property item when first devoted to public service. (7-1-93)

b. Original Cost is the cost of a property item to the present owner. At times, it is used as equivalent to historical cost. The majority of utility companies have had their major growth under control of state and federal regulatory bodies. Original cost has been defined by the regulatory agencies as the cost of property when first devoted to utility service. This amount is nearly always the amount shown on the books of the company as investment in operative plant. If one operating company were to purchase another operating company, and consolidate the books, the amount the surviving company would be permitted, and required, to show in its investment in plant accounts is the amount the dead company had invested, regardless of whether the purchase price was more or less than the book amount, with the difference being carried in a balance sheet account, the amount to be written off during a period of time through surplus. This depreciated original cost is the basis used by the regulatory bodies to develop a rate base upon which the utility may earn. (7-1-93)

07. The Income Approach to Value. (7-1-93)

a. The income approach to value should be used in conjunction with other recognized approaches when the property under appraisal is typically purchased in anticipation of a money income. It is the preferred approach for the appraisal of land when reliable sales data for comparable properties are not available. It is the preferred approach for the appraisal of improved real properties and personal properties when reliable sales data are not available and the cost approaches are unreliable because the reproducible property has suffered physical depreciation, functional or economic obsolescence, is a substantial over-or-under improvement, is misplaced, or is subject to legal restriction on income that is unrelated to cost. (7-1-93)

b. Using the income approach, an appraiser values an income property by computing the present worth of future income. This present worth depends upon the size, shape, duration of the estimated income stream and upon the capitalization rate at which future income is discounted to its present worth. (7-1-93)

c. The income to be capitalized is the amount which an informed owner and informed buyer may anticipate on the lien date that the taxable property existing on that date will yield under prudent management and subject to such legal enforceable restrictions as such persons may foresee as of that date. This income is the amount of operating income or revenue left after paying operating expenses and certain other recognized obligations but before payment of any interest on debt or dividends on stock. These terms mean the net income available to all interests in the property, i.e., the debt holders and the stockholders. (7-1-93)

d. The income approach shall be used according to nationally accepted appraisal techniques. The direct capitalization techniques or derivatives thereof shall not be used in estimating the value for the income approach. (7-1-93)

08. Stock and Debt Approach to Value. (7-1-93)

a. Application. It is important to use the stock and debt approach to value in conjunction with other approaches to the unit value of property 1) when the value of the stock and debt can be adequately measured by reference to market transactions and 2) when the value of the property approaches the value of all the property of the enterprise or can be extracted from the value of all the property of the enterprise by means of reasonable allocation devices. The approach is based on the accounting concept that the value of the assets, property, of an enterprise equals the sum of the values of the enterprise's capital stock and its liabilities. (7-1-93)
b. Valuation of Stocks. The stocks to be valued are the outstanding shares of preferred and common stock other than those held by an affiliate included in the unit to be valued, plus any publicly held shares of such affiliates. The value of the shares of preferred or common stock is indicated by their market prices per share on the lien date, or the average prices per share over a recent relatively short period, multiplied by the number of shares outstanding on the lien date or at the end of the period. For shares traded over the counter, either the average of their bid-and-ask prices or their actual sales prices may be used as market prices. If neither market prices nor bid-and-ask prices are available for a stock that is a comparatively unimportant part of the capitalization, such stock may be valued by reference to preferred stock yields or common stock yields and price/earnings ratios for issues of comparable quality. (7-1-93)

c. Valuation of Current Liabilities. The current liabilities to be valued are those current and deferred liabilities that are actual legal obligations. The market value of these debts is indicated by their face or book value in the absence of evidence to the contrary. Contingent liabilities should be excluded unless there is evidence that they represent actual legal obligations. The objective is to include any obligation that purchasers of the total equity interest would assume, at the amount the purchaser would reduce the price he pays for the equity interest by reason of the obligation assumed. (7-1-93)

d. Exclusions. The market value of the stock plus the market value of the debts equals the value of the enterprise. When the enterprise owns nontaxable property, such as cash, receivables, and securities, or property assessable by other agencies, the enterprise value must be reduced by the amount these items are estimated to contribute to the stock and debt value in order to arrive at the market value of the assessable property. If the objective of the appraiser is to arrive at an indicator of the value of the taxable unitary property, the enterprise value must also be reduced by the value of any non-unitary property within the assessor's jurisdiction. (7-1-93)

e. Additions. The stock and debt value includes only the so-called bonus value of leased property, which may be positive or negative. Consequently, if leased properties are included in the unit that is being appraised, the capitalized net rental payments must be added to the stock and debt value to derive the unit value indicator. (7-1-93)

09. Method of Apportionment - Situs Property. (7-1-93)

a. Property which is of such nature that it cannot be reasonably apportioned on the basis of rail, wire, or pipeline mileage shall be referred to as situs property. The word SITUS shall be interpreted as meaning the place where something exists. Undepreciated cost is considered by the Commission to be of prime importance and the basis of apportionment for such situs property to the county and district in which this property is situated. Property having this status is generally considered as being microwave stations and radio relay towers which are not physically connected with wires; fish facilities of an electrical power company where in such facilities are located in a district in which no wire miles exist; furniture and fixtures located in a district having no track, wire or pipeline miles. (7-1-93)

b. Leased machinery and equipment, leased land, buildings and improvements located thereon which are considered as being used as a stage of utility or materiality to the operating company's business are sitused to insure proper identification of property assessment and billing of taxes to the lessee as well as the lessor. (7-1-93)
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