IDAHO ADMINISTRATIVE BULLETIN

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December 4, 1996
Volume 96-12

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**NOTICE OF TEMPORARY RULE**

**EFFECTIVE DATE:** This temporary rule is effective October 1, 1996.

**AUTHORITY:** In compliance with section 67-5226, Idaho Code, notice is hereby given that this agency has adopted temporary rule-making. The action is authorized pursuant to section 69-257, Idaho Code.

**DESCRIPTIVE SUMMARY:** The following is a statement in nontechnical language of the substance of the temporary rule: This temporary rule will allow the Director to reduce the current assessment rate for the Commodity Indemnity Account Program (CIAP) from two-tenths of one percent (.2%) to one-tenth of one percent (.1%) of the total value of the commodity at the time of sale. This temporary rule shall be in effect until the $5 million cap is reached.

The following is the required finding and a concise statement of the supporting reasons for temporary rule-making: It is necessary to reactivate assessments to avoid the immediate danger of not having adequate funds available to pay producers should additional warehouse or commodity dealer failures occur. The rule will confer a benefit to the producers and the warehouse industry by ensuring the CIAP has sufficient funds available to pay producers should there be a warehouse failure. Section 69-259, Idaho Code, requires that assessments cease when the maximum account balance of $5 million is reached. The temporary assessment will be one-half of the current rate of assessment.

**ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS:** For assistance on technical questions concerning the temporary rule, contact Lane Jolliffe, Administrator, at (208) 332-8660.

Dated this 1st day of October, 1996.

Patrick A. Takasugi, Director
Idaho Department of Agriculture
P.O. Box 790
Boise, Idaho 83701-0790
(208) 332-8500 / FAX (208) 334-4623

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**TEXT OF DOCKET NO. 02-0212-9601**

**480. COMMODITY INDEMNITY ACCOUNT PROGRAM.**

01. Rate of Assessment. The rate of assessment shall be two-tenths one-tenth of one per cent (.2%) (.1%) of the total value at the time of sale of the commodities pursuant to Idaho Code 69-257 (2) of the total value at the time of sale of the commodities. The maximum rate of assessment shall not exceed two-tenths of one percent (.2%). The Director may establish a lower rate of assessment whenever he deems it advisable or as recommended by the advisory committee established by Idaho Code 69-261. Total value of an agricultural commodity shall mean the gross dollar amount due the producer at the time of sale of the commodities before any charges are deducted. Transportation costs shall not be assessed, provided that these costs have been clearly identified and segregated on the purchase contract or agreement and on the settlement sheet.

a. Findings. The Director will reactivate the assessments which have not been collected since 1994 and thus confer a benefit to the producers and the warehouse industry by ensuring the Commodity Indemnity Account Program (CIAP) has sufficient funds available to pay producers should there be a warehouse failure. The proposed rate of assessment will be one-half (1/2) of the current rate of assessment. This temporary rule shall be in effect until
the five million dollar ($5,000,000) cap is reached. (10-1-96)

02. Collection Of Assessment Fees. The assessment shall be based on the purchase price and shall be collected by the warehouseman from the producer when the commodity is delivered and title passes to the warehouseman. Commodities purchased by a no price established contract shall be assessed when a price is established. (9-1-92)

03. Payment Of Assessment Fees. The assessment collected under this Act shall be submitted to the Department of Agriculture on forms prescribed and provided by the Department and shall reflect the total of all assessments collected by the warehouseman during a calendar year quarter. A calendar year begins January 1 and ends December 31, with quarters ending March 31; June 30; September 30; and December 31. (9-1-92)

a. The quarterly reports and payments collected for a quarter shall be submitted to the Director no later than 30 days following the just ended quarter. The report shall contain such information as the Director requires and shall be accompanied by a check payable to the Idaho Department of Agriculture in an amount of the total assessments collected from producers for agricultural commodities purchased by the warehouseman for that quarter. (9-1-92)

b. Failure to submit the quarterly report and assessments within the prescribed time may result in the suspension, revocation or denial of a license for the warehouseman. (9-1-92)

04. Accelerated Payment. If a warehouse license is suspended, the quarterly report and assessments for that quarter are due fifteen (15) days after the date of license suspension. (9-1-92)
EFFECTIVE DATE: This temporary rule is effective October 1, 1996.

AUTHORITY: In compliance with section 67-5226, Idaho Code, notice is hereby given that this agency has adopted temporary rule-making. The action is authorized pursuant to section 69-257, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a statement in nontechnical language of the substance of the temporary rule: This temporary rule will allow the Director to reduce the current assessment rate for the Commodity Indemnity Account Program (CIAP) from two-tenths of one percent (.2%) to one-tenth of one percent (.1%) of the total value of the commodity at the time of sale. This temporary rule shall be in effect until the $5 million cap is reached.

The following is the required finding and a concise statement of the supporting reasons for temporary rule-making: It is necessary to reactivate assessments to avoid the immediate danger of not having adequate funds available to pay producers should additional warehouse or commodity dealer failures occur. The rule will confer a benefit to the producers and the warehouse industry by ensuring the CIAP has sufficient funds available to pay producers should there be a warehouse failure. Section 69-259, Idaho Code, requires that assessments cease when the maximum account balance of $5 million is reached. The temporary assessment will be one-half of the current rate of assessment.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning the temporary rule, contact Lane Jolliffe, Administrator, at (208) 332-8660.

Dated this 1st day of October, 1996.

Patrick A. Takasugi, Director
Idaho Department of Agriculture
P.O. Box 790
Boise, Idaho 83701-0790
(208) 332-8500/FAX (208) 334-4623

TEXT OF DOCKET NO. 02-0213-9601

500. RATE OF ASSESSMENT.

01. Rate of Assessment. The rate of assessment shall be two-tenths one-tenth of one per cent (.2%) (.1%) of the total value at the time of sale of the commodities pursuant to Idaho Code 69-257 (2). The maximum rate of assessment shall not exceed two-tenths of one percent (.2%) of the total value at the time of sale of the commodities. The Director may establish a lower rate of assessment whenever he deems it advisable or as recommended by the advisory committee established by Idaho Code 69-261. Total value of an agricultural commodity shall mean the gross dollar amount due the producer at the time of sale of the commodities before any charges are deducted. Transportation costs shall not be assessed, provided that these costs have been clearly identified and segregated on the purchase contract or agreement and on the settlement sheet.

02. Findings. The Director will reactivate the assessments which have not been collected since 1994 and thus confer a benefit to the producers and the warehouse industry by ensuring the Commodity Indemnity Account Program (CIAP) has sufficient funds available to pay producers should there be a warehouse failure. The proposed rate of assessment will be one-half of the current rate of assessment. This temporary rule shall be in effect until the five million dollar ($5,000,000) cap is reached.
EFFECTIVE DATE: This rule will become final and effective at the conclusion of the regular or special legislative session at which the rule is submitted for review. This pending rule may be rejected, amended or modified by concurrent resolution of the legislature.

AUTHORITY: In compliance with section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to sections 22-3402(6) and 22-3421, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the temporary and proposed rule and the text of the pending rule with an explanation of the reasons for any changes: These rules are being repealed in their entirety and will be updated and replaced by Docket No. 02-0303-9602, IDAPA 02.03.03 - Rules Governing Pesticide Use and Application.

The original text was published in the August 7, 1996, Idaho Administrative Bulletin, Volume 96-8, page 2.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Beth Williams, Ronda Hirnyck or Bob Hays at (208) 332-8605.

DATED this 23rd day of October, 1996.

Patrick A. Takasugi, Director
Idaho Department of Agriculture
P.O. Box 790
Boise, Idaho 83701-0790
(208) 332-8500
(208) 334-4623 FAX

IDAPA 02
Title 03
Chapter 03

RULES GOVERNING PESTICIDE USE AND APPLICATION

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-8, August 7, 1996, Page 2.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 02 - IDAHO DEPARTMENT OF AGRICULTURE
02.03.03 - RULES GOVERNING PESTICIDE USE AND APPLICATION
DOCKET NO. 02-0303-9602
NOTICE OF PENDING RULE

EFFECTIVE DATE: This rule will become final and effective at the conclusion of the regular or special legislative session at which the rule is submitted for review. This pending rule may be rejected, amended or modified by concurrent resolution of the legislature.

AUTHORITY: In compliance with section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to sections 22-3402(6) and 22-3421, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the temporary and proposed rule and the text of the pending rule with an explanation of the reasons for any changes: These rules update and replace the Pesticide Use and Application Rules, IDAPA 02.03.03, which are being repealed in their entirety by Docket No. 02-0303-9601. These rules implement the Idaho Pesticide Act changes signed into law in 1996. These changes reduce the number of license types required from seven to three, and will combine the private applicator and chemigator licenses into one. Current licensees will be grandfathered into the system. The three license types will now be: professional applicator, private applicator, and dealer. The 1996 legislation removed the requirement to buy equipment decals. The recertification process and credit tracking has also been revised to correspond with the new requirements. The recertification period will run for two years and is concurrent with the licensing period. Because certain chemicals have been canceled by the Environmental Protection Agency, their use is prohibited and references to their use are therefore stricken.

IDAPA 02.03.03.200 imposes fees. This portion of the rule shall not become final and effective unless affirmatively approved by concurrent resolution of the legislature.

The original text was published in the August 7, 1996, Idaho Administrative Bulletin, Volume 96-8, pages 3 through 19. The pending rule has been amended to clarify the intent of the "grandfather" provision in section 050.02.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Beth Williams, Ronda Hirnyck or Bob Hays at (208) 332-8605.

DATED this 23rd day of October, 1996

Patrick A. Takasugi, Director
Idaho Department of Agriculture
P.O. Box 790, Boise, Idaho 83701-0790
(208) 332-8500 / (208) 334-4623

IDAPA 02
Title 03
Chapter 03

RULES GOVERNING PESTICIDE USE AND APPLICATION

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-8, August 7, 1996, Pages 3 through 19.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: This rule will become final and effective at the conclusion of the regular or special legislative session at which the rule is submitted for review. This pending rule may be rejected, amended or modified by concurrent resolution of the legislature.

AUTHORITY: In compliance with section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 22-1403, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the temporary and proposed rule and the text of the pending rule with an explanation of the reasons for any changes: These rules implement the Idaho Chemigation Act changes signed into law in 1996. These changes combine the private applicator and chemigator licenses into one. The recertification process and credit tracking has also been revised to correspond with the new requirements. The recertification period will run for two years and is concurrent with the licensing period.

IDAPA 02.03.04.050.01.c. and IDAPA 02.03.04.050.02.c. impose fees as prescribed by the Rules Governing Pesticide use and application. These portions of the rule shall not become final and effective unless affirmatively approved by concurrent resolution of the legislature.

The original text was published in the August 7, 1996, Idaho Administrative Bulletin, Volume 96-8, pages 20 through 29.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this proposed rule, contact Beth Williams, Ronda Hirnyck or Bob Hays at (208) 332-8605.

DATED this 23rd day of October, 1996.

Patrick A. Takasugi, Director
Idaho Department of Agriculture
P.O. Box 790
Boise, Idaho 83701-0790
(208) 332-8500
(208) 334-4623 FAX

IDAPA 02
Title 03
Chapter 04

RULES GOVERNING CHEMIGATION

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-8, August 7, 1996, Pages 20 through 29.

This rule has been adopted as Final by the Agency
and is now pending review by the
1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: This rule will become final and effective at the conclusion of the regular or special legislative session at which the rule is submitted for review. This pending rule may be rejected, amended or modified by concurrent resolution of the legislature.

AUTHORITY: In compliance with section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to sections 25-207 and 25-601, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the temporary and proposed rule and the text of the pending rule with an explanation of the reasons for any changes. These amendments provide the authority to utilize a new vaccine, RB-51, in the brucellosis program, provide a mechanism for identification of vaccinates and clarify the rules on re-establishment of identification for use of the new vaccine. The amendment also brings Idaho into compliance with USDA recommendations for use of the new vaccine.

The original text was published in the June 5, 1996, Idaho Administrative Bulletin, Volume 96-6, pages 3 through 10.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this proposed rule, contact Dr. Bob Hillman at (208) 332-8540.

DATED this 23rd day of October, 1996.

Patrick A. Takasugi, Director
Idaho Department of Agriculture
PO. Box 790
Boise, Idaho 83701-0790
(208) 332-8500
(208) 334-4623 FAX

IDAPA 02
Title 04
Chapter 03

RULES GOVERNING ANIMAL INDUSTRY

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-6, June 5, 1996 Pages 3 through 10.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 02 - IDAHO DEPARTMENT OF AGRICULTURE
02.04.03 - RULES GOVERNING ANIMAL INDUSTRY
DOCKET NO. 02-0403-9604
NOTICE OF PENDING RULE

EFFECTIVE DATE: This rule will become final and effective at the conclusion of the regular or special legislative session at which the rule is submitted for review. This pending rule may be rejected, amended or modified by concurrent resolution of the legislature.

AUTHORITY: In compliance with section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is pursuant to section 25-207, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the temporary and proposed rule and the text of the pending rule with an explanation of the reasons for any changes: These rules provide authority to require Equine Infectious Anemia (EIA) testing of equidae imported into Idaho, test EIA exposed equidae and identify EIA positive equidae. The rules also provide authority to issue and accept extended validity equine certificates for interstate movement of equidae. The rules provide protection against EIA and provide the ability to use extended validity equine certificates and make Idaho rules on equidae compatible with the rules of other western states. The amendments also make grammatical and spelling corrections to existing rules.

The original text was published in the September 4, 1996, Idaho Administrative Bulletin, Volume 96-9, pages 24 through 37.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this proposed rule, contact Dr. Bob Hillman or Dr. Phil Mamer at (208) 332-8540.

DATED this 23rd day of October, 1996.

Patrick A. Takasugi, Director
Idaho Department of Agriculture
P.O. Box 790
Boise, Idaho 83701-0790
(208) 332-8500/FAX (208) 334-4623

IDAPA 02
Title 04
Chapter 03

RULES GOVERNING ANIMAL INDUSTRY

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996 Pages 24 through 37.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 02 - IDAHO DEPARTMENT OF AGRICULTURE
02.06.01 - RULES GOVERNING THE PURE SEED LAW
DOCKET NO. 02-0601-9601
NOTICE OF PENDING RULE

EFFECTIVE DATE: This rule will become final and effective at the conclusion of the regular or special legislative session at which the rule is submitted for review. This pending rule may be rejected, amended or modified by concurrent resolution of the legislature.

AUTHORITY: In compliance with section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to title 22, chapter 20, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the temporary and proposed rule and the text of the pending rule with an explanation of the reasons for any changes: The rules include the seed service testing fees for purity, germination, tetrazolium and special tests according to section 22-418(4), Idaho Code.

IDAPA 02.06.01.500 imposes fees. This portion of the rule shall not become final and effective unless affirmatively approved by concurrent resolution of the legislature.

The original text was published in the August 7, 1996, Idaho Administrative Bulletin, Volume 96-8, pages 33 through 38.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this proposed rule, contact Dr. Roger R. Vega at (208) 332-8620 or Richard Lawson at (208) 332-8630.

DATED this 23rd day of October, 1996.

Patrick A. Takasugi, Director
Idaho Department of Agriculture
P.O. Box 790
Boise, Idaho 83701-0790
(208) 332-8500
(208) 334-4623 FAX

IDAPA 02
Title 06
Chapter 01

RULES GOVERNING THE PURE SEED LAW

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-8, August 7, 1996 Pages 33 through 38.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: This rule will become final and effective at the conclusion of the regular or special legislative session at which the rule is submitted for review. This pending rule may be rejected, amended or modified by concurrent resolution of the legislature.

AUTHORITY: In compliance with section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is pursuant to sections 22-1905 and 22-1915, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the temporary and proposed rule and the text of the pending rule with an explanation of the reasons for any changes: These rules restrict the shipment of regulated articles from regulated areas into Idaho and provide for exemptions. These rules also provide for the disposition of fields planted with contaminated seeds and penalties for violations.

The original text was published in the September 4, 1996, Idaho Administrative Bulletin, Volume 96-9, pages 38 through 40.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this proposed rule, contact Dr. Roger Vega or Michael E. Cooper at (208) 332-8620.

DATED this 23rd day of October, 1996.

Patrick A. Takasugi, Director
Idaho Department of Agriculture
P.O. Box 790
Boise, Idaho 83701-0790
(208) 332-8500
(208) 334-4623 FAX

IDAPA 02
Title 06
Chapter 36

RULES GOVERNING KARNAL BUNT DISEASE OF WHEAT, RYE AND TRITICALE

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 112 through 114.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 07 - DIVISION OF BUILDING SAFETY

07.01.01 - RULES GOVERNING ELECTRICAL INSPECTION TAGS

DOCKET NO. 07-0101-9602

NOTICE OF PENDING RULE

EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 54-1006, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 2, 1996 Idaho Administrative Bulletin, Volume 96-10, pages 6 and 7.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Gary L. Malmen, Bureau Chief, Electrical Bureau, Division of Building Safety, 277 N. 6th Street, Suite 101, P.O. Box 83720, Boise, Idaho 83720-0028, (208) 334-2183.

DATED this 23rd day of October, 1996.

Renee Bryant
Division of Building Safety
277 N. 6th Street, Suite 100
P.O. Box 83720
Boise, ID 83720-4801
(208) 334-3950/fax (208) 334-2683

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IDAPA 07
Title 01
Chapter 01

RULES GOVERNING ELECTRICAL INSPECTION TAGS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 6 and 7.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 54-1006, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 2, 1996 Idaho Administrative Bulletin, Volume 96-10, page 8.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Gary L. Malmen, Bureau Chief, Electrical Bureau, Division of Building Safety, 277 N. 6th Street, Suite 101, P.O. Box 83720, Boise, Idaho 83720-0028, (208) 334-2183.

DATED this 23rd day of October, 1996.

Renee Bryant
Division of Building Safety
277 N. 6th Street, Suite 100
P.O. Box 83720
Boise, ID 83720-4801
(208) 334-3950/fax (208) 334-2683

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996, Page 8.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 07 - DIVISION OF BUILDING SAFETY

07.01.04 - RULES GOVERNING ELECTRICAL SPECIALTY LICENSING

DOCKET NO. 07-0104-9602

NOTICE OF PENDING RULE

EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 54-1006, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 2, 1996 Idaho Administrative Bulletin, Volume 96-10, pages 9 and 10.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Gary L. Malmen, Bureau Chief, Electrical Bureau, Division of Building Safety, 277 N. 6th Street, Suite 101, P.O. Box 83720, Boise, Idaho 83720-0028, (208) 334-2183.

DATED this 23rd day of October, 1996.

Renee Bryant
Division of Building Safety
277 N. 6th Street, Suite 100
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Boise, ID 83720-4801
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IDAPA 07
Title 01
Chapter 04

RULES GOVERNING ELECTRICAL SPECIALTY LICENSING

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 9 and 10.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 39-4104, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 2, 1996 Idaho Administrative Bulletin, Volume 96-10, pages 11 through 15.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Jack Rayne, Building Programs Manager, Division of Building Safety, 277 N. 6th Street, Suite 100, P.O. Box 83720, Boise, Idaho 83720-0060, (208) 334-3896.

DATED this 23rd day of October, 1996.

Renee Bryant
Division of Building Safety
277 N. 6th Street, Suite 100
P.O. Box 83720
Boise, ID 83720-4801
(208) 334-3950/fax (208) 334-2683

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 11 through 15.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 07 - DIVISION OF BUILDING SAFETY
07.03.05 - RULES GOVERNING MANUFACTURED HOMES
DOCKET NO. 07-0305-9601
NOTICE OF PENDING RULE

EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 39-4104, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 2, 1996 Idaho Administrative Bulletin, Volume 96-10, pages 16 and 17.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Jack Rayne, Building Programs Manager, Division of Building Safety, 277 N. 6th Street, Suite 100, P.O. Box 83720, Boise, Idaho 83720-0060, (208) 334-3896.

DATED this 23rd day of October, 1996.

Renee Bryant
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277 N. 6th Street, Suite 100
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Boise, ID 83720-4801
(208) 334-3950/fax (208) 334-2683

IDAPA 07
Title 03
Chapter 05

RULES GOVERNING MANUFACTURED HOMES

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 16 and 17.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 39-4104, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 2, 1996 Idaho Administrative Bulletin, Volume 96-10, page 18.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Jack Rayne, Building Programs Manager, Division of Building Safety, 277 N. 6th Street, Suite 100, P.O. Box 83720, Boise, Idaho 83720-0060, (208) 334-3896.

DATED this 23rd day of October, 1996.

Renee Bryant
Division of Building Safety
277 N. 6th Street, Suite 100
P.O. Box 83720
Boise, ID 83720-4801
(208) 334-3950/fax (208) 334-2683

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996, Page 18.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 39-4104, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 2, 1996 Idaho Administrative Bulletin, Volume 96-10, pages 19 and 20.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Jack Rayne, Building Programs Manager, Division of Building Safety, 277 N. 6th Street, Suite 100, P.O. Box 83720, Boise, Idaho 83720-0060, (208) 334-3896.

DATED this 23rd day of October, 1996.

Renee Bryant
Division of Building Safety
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IDAPA 07
Title 03
Chapter 07

RULES GOVERNING CERTIFICATION

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 19 and 20.

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

EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 39-4104, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 2, 1996 Idaho Administrative Bulletin, Volume 96-10, page 21.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Jack Rayne, Building Programs Manager, Division of Building Safety, 277 N. 6th Street, Suite 100, P.O. Box 83720, Boise, Idaho 83720-0060, (208) 334-3896.

DATED this 23rd day of October, 1996.

Renee Bryant
Division of Building Safety
277 N. 6th Street, Suite 100
P.O. Box 83720
Boise, ID 83720-4801
(208) 334-3950/fax (208) 334-2683

IDAPA 07 - DIVISION OF BUILDING SAFETY
07.03.09 - RULES GOVERNING RECREATIONAL VEHICLES
DOCKET NO. 07-0309-9601

RULES GOVERNING RECREATIONAL VEHICLES

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996, Page 21.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 39-4130, Idaho Code.

DESCRIPITIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 2, 1996 Idaho Administrative Bulletin, Volume 96-10, page 22.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Mike Poulin, Industrial Safety Supervisor, Division of Building Safety, 277 N. 6th Street, Suite 100, P.O. Box 83720, Boise, Idaho 83720-0049, (208) 334-2129.

DATED this 23rd day of October, 1996.

Renee Bryant
Division of Building Safety
277 N. 6th Street, Suite 100
P.O. Box 83720
Boise, ID 83720-4801
(208) 334-3950/fax (208) 334-2683

IDAPA 07
Title 04
Chapter 01

RULES GOVERNING SAFETY INSPECTIONS -- GENERAL

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996, Page 22.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 07 - DIVISION OF BUILDING SAFETY
07.04.01 - RULES GOVERNING SAFETY INSPECTIONS - GENERAL
DOCKET NO. 07-0401-9602
NOTICE OF PENDING RULE

EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 39-4130, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 2, 1996 Idaho Administrative Bulletin, Volume 96-10, pages 23 through 25.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Mike Poulin, Industrial Safety Supervisor, Division of Building Safety, 277 N. 6th Street, Suite 100, P.O. Box 83720, Boise, Idaho 83720-0049, (208) 334-2129.

DATED this 23rd day of October, 1996.

Renee Bryant
Division of Building Safety
277 N. 6th Street, Suite 100
P.O. Box 83720
Boise, ID 83720-4801
(208) 334-3950/fax (208) 334-2683

_____________________
IDAPA 07
Title 04
Chapter 01

RULES GOVERNING SAFETY INSPECTIONS -- GENERAL

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 23 through 25.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the May 3, 1995 Idaho Administrative Bulletin, Volume 95-5, pages 27 through 30.

Establishes the process for handicapped archery permits. No change from proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact W. Dallas Burkhalter at (208) 334-3715.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

IDAPA 13
Title 03
Chapter 09

RULES GOVERNING LICENSING

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 95-5, May 3, 1995
Pages 27 through 30.

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

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the August 2, 1995 Idaho Administrative Bulletin, Volume 95-8, pages 28 and 29.

Sets the landowner preference permits for the season. No change from proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Lonn Kuck at (208) 334-2920.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the February 7, 1996 Idaho Administrative Bulletin, Volume 96-2, pages 2 through 6.

Establishes procedure for issuing tags at point of sale machines and an authorization number for licenses sold by telephone or other electronic means. No change from proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Steve Barton at (208) 334-3781.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the June 5, 1996 Idaho Administrative Bulletin, Volume 96-6, pages 16 through 25.

Annual amendment to landowner preference seasons. No change from proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Lonn Kuck at 208-334-2920.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

IDAPA 13
Title 01
Chapter 04

RULES GOVERNING LICENSING

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-6, June 5, 1996 Pages 16 through 25.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 13 - IDAHO DEPARTMENT OF FISH AND GAME
13.01.08 - RULES GOVERNING TAKING OF BIG GAME ANIMALS
DOCKET NO. 13-0108-9502
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the May 3, 1995 Idaho Administrative Bulletin, Volume 95-5, pages 39 through 45.

The rule deleted obsolete hunt numbers. Because of comments from Legislative Services Office, a proposal to allow one dollar of controlled hunt fees to be transferred to Citizens Against Poaching was withdrawn.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Lonn Kuck at 208-334-2920.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

IDAPA 13
Title 01
Chapter 08

RULES GOVERNING TAKING OF BIG GAME ANIMALS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 95-5, May 3, 1995 Pages 39 through 45.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the August 2, 1995 Idaho Administrative Bulletin, Volume 95-8, pages 30 through 33.

Established the 1995 seasons for big game species. No change for proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Lonn Kuck at 208-334-2920.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 95-8, August 2, 1995 Pages 30 through 33.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 13 - IDAHO DEPARTMENT OF FISH AND GAME

13.01.08 - RULES GOVERNING TAKING OF BIG GAME ANIMALS

DOCKET NO. 13-0108-9601

NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the June 5, 1996 Idaho Administrative Bulletin, Volume 96-6, pages 26 through 103.

Established the 1996 big game seasons. No change from the proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Lonn Kuck at 208-334-2920.

DATED this 30th day of October 1996.

W. Dallas Burkharter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

IDAPA 13
TITLE 01
Chapter 08

RULES GOVERNING TAKING OF BIG GAME ANIMALS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-6, June 5, 1996
Pages 26 through 103.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 4, 1995 Idaho Administrative Bulletin, Volume 95-10, pages 19 through 48.

Allow bismuth shot for waterfowl and set waterfowl seasons for 1995. No change from proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Gary Will at 208-334-2920.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the February 7, 1996 Idaho Administrative Bulletin, Volume 96-2, pages 7 through 11.

Set the 1996 turkey season. No change from proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Tom Hemker at 208-334-2920.

DATED this 30th day of October 1996.

W. Dallas Burkheliter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the January 3, 1996 Idaho Administrative Bulletin, Volume 96-1, page 36.

Repeal the rules on fishing to allow the rewriting of the whole chapter. No change from proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Bill Horton at 208-334-3791.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

RULES GOVERNING FISH

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-1, January 3, 1996, Page 36.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the January 3, 1996 Idaho Administrative Bulletin, Volume 96-1, pages 37 through 117.


ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Bill Horton at 208-334-3791.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

IDAPA 13
Title 01
Chapter 11

RULES GOVERNING FISH

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-1, January 3, 1996 Pages 37 through 117.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
**EFFECTIVE DATE:** These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

**AUTHORITY:** In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

**DESCRIPTIVE SUMMARY:** The pending rule is being adopted as proposed. The original text of the proposed rule was published in the August 7, 1996 Idaho Administrative Bulletin, Volume 96-8, pages 60 through 62.

Corrects the kokanee season in Redfish Lake. No change from proposed rule.

**ASSISTANCE ON TECHNICAL QUESTIONS:** For assistance on technical questions concerning this pending rule, contact Sharon Kiefer at 208-334-3791.

**DATED** this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

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**RULES GOVERNING FISH**

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-8, August 7, 1996 Pages 60 through 62.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 4, 1995 Idaho Administrative Bulletin, Volume 95-10, pages 49 through 52.

Set falconry season for ducks to comply with 1995 waterfowl hunting seasons. No change to proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Gary Will at 208-334-2920.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

IDAPA 13
Title 01
Chapter 14

RULES GOVERNING FALCONRY

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 95-10, October 4, 1995 Pages 49 through 52.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the June 5, 1996 Idaho Administrative Bulletin, Volume 96-6, pages 104 and 105.

Clarify season dates for baiting of black bears. No change to proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact John Beecham at 208-334-2920.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-6, June 5, 1996
Pages 104 and 105.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 4, 1995 Idaho Administrative Bulletin, Volume 95-10, pages 53 through 66.

Establish rules for operating and terminating vendors for the point of sale computerized licenses. No change from the proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Steve Barton at 208-334-3781.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

IDAPA 13 - IDAHO DEPARTMENT OF FISH AND GAME
13.01.19 - RULES GOVERNING OPERATING, DISCONTINUING, AND SUSPENDING VENDORS
DOCKET NO. 13-0119-9501
NOTICE OF PENDING RULE

RULES GOVERNING OPERATING, DISCONTINUING, AND SUSPENDING VENDORS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 95-10, October 4, 1995 Pages 53 through 66.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 13 - IDAHO DEPARTMENT OF FISH AND GAME

13.01.19 - RULES GOVERNING OPERATING, DISCONTINUING, AND SUSPENDING VENDORS

DOCKET NO. 13-0119-9601

NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the June 5, 1996 Idaho Administrative Bulletin, Volume 96-6, page 106.

Amended the phone line installation cost-share provision, as requested during legislative review. No change from proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Steve Barton at 208-334-3781.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

IDAPA 13
TITLE 01
Chapter 19

RULES GOVERNING OPERATING, DISCONTINUING, AND SUSPENDING VENDORS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-6, June 5, 1996, Page 106.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 4, 1995 Idaho Administrative Bulletin, Volume 95-10, pages 67 through 74. Establishes selection criteria for point of sale vendors. No change from proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Steve Barton at 208-334-3781.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended, or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 36-104(b), Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the proposed rule was published in the June 5, 1996 Idaho Administrative Bulletin, Volume 96-6, pages 107 through 109.

Amends vendor selection criteria concerning cooperative attitude, as requested during legislative review. No change from proposed rule.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Steve Barton at 208-334-3781.

DATED this 30th day of October 1996.

W. Dallas Burkhalter, Deputy Attorney General
Idaho Department of Fish and Game
600 South Walnut, Boise, Idaho 83707
Telephone (208) 334-3715/FAX (208) 334-2148

IDAPA 13
Title 01
Chapter 20

RULES GOVERNING SELECTION OF RULES OF NEW FISH AND GAME VENDORS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-6, June 5, 1996
Pages 107 through 109.

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

AUTHORITY: In compliance with Section 67-5220, Idaho Code, and IDAPA 04.11.01.810 to .815, notice is hereby given that this agency intends to promulgate a rule and desires public participation in an informal, negotiated rulemaking process prior to the initiation of formal rulemaking procedures by the agency. The negotiated rulemaking action is authorized by Section 39-105, Idaho Code. The formal rulemaking action is authorized by Sections 39-105, 39-107, and 39-129(4), Idaho Code.

DESCRIPTIVE SUMMARY: The following is a statement in nontechnical language of the purpose and substance of the negotiated rulemaking and the principle issues involved:

The proposed rule would implement the authorities of the Department of Health and Welfare, Division of Environmental Quality (Department) as set forth in Section 39-129, Idaho Code. Under that statutory provision, the Department may enter into long term agreements which would allow local governments to achieve compliance with certain unfunded and under-funded mandatory public health and environmental protection requirements over an extended period of time. Under Section 39-129, Idaho Code, municipal governments may voluntarily seek to prioritize, in an agreement, mandated requirements in order to efficiently apply limited local financial resources to multiple mandatory public health and environmental protection requirements. Any such agreement would take into account protection of the public health and environment, as well as the fiscal considerations of the local governments. The proposed rule would address the respective responsibilities of local governments, the Department (working with the U.S. Environmental Protection Agency) and other state agencies in determining local compliance priorities and in fashioning long term compliance schedules to be incorporated into the agreements. On an annual basis, it is estimated that between five and ten communities may seek Department assistance under the statute and proposed rule.

A preliminary draft of the text of the rule has not yet been developed by the Department. The goal of the negotiated rulemaking process will be to develop by consensus the text of a recommended rule. Persons interested in participating in the negotiated rulemaking process are encouraged to attend a preliminary meeting scheduled on:

December 11, 1996 at 2:00 pm in Conference Room B
Division of Environmental Quality, 1410 N. Hilton, Boise, Idaho

Interested persons may also participate in the negotiated rulemaking process by submitting written comments as provided below. After the preliminary meeting is held and interested persons and the relevant issues are identified, it is expected that a series of meetings will be held in an attempt to reach a consensus with regard to the text of the rule. If a consensus is reached, a draft of the rule, incorporating the consensus and any other appropriate information, recommendations, or materials, will be transmitted to the Department for consideration and use in the formal rulemaking process. If a consensus is unable to be achieved on particular issues, the negotiated rulemaking process may result in a report specifying those areas on which consensus was and was not reached, together with arguments for and against positions advocated by various participants. At the conclusion of the negotiated rulemaking process, the Department intends to commence formal rulemaking with the publication of a proposed rule, using and taking into consideration the results of the negotiated rulemaking process. The final rule is expected to be in place and effective upon the conclusion of the 1998 session of the Idaho Legislature.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS:
For assistance on questions concerning the negotiated rulemaking, contact Liisa Itkonen at (208)373-0502.

Anyone may submit written comments regarding the negotiated rulemaking. All written comments concerning the negotiated rulemaking must be received by the undersigned on or before December 31, 1996.

Dated this 4th day of December, 1996.

Paula Junae Saul
Environmental Quality Section
Attorney General’s Office
1410 N. Hilton
Boise, Idaho 83706-1255
Fax No. (208)373-0481
NOTICE OF TEMPORARY AND PROPOSED RULES

EFFECTIVE DATE: These temporary rules are effective November 1, 1996.

AUTHORITY: In compliance with Sections 67-5221(1) and 67-5226, Idaho Code, notice is hereby given that this agency has adopted temporary rules, and proposed regular rulemaking procedures have been initiated. The action is authorized pursuant to Section 56-203, Idaho Code.

PUBLIC HEARING SCHEDULE: Pursuant to Section 67-5222(2), Idaho Code, public hearing(s) concerning this rulemaking will be scheduled if requested in writing by twenty-five (25) persons, a political subdivision, or an agency, not later than December 18, 1996.

DESCRIPTIVE SUMMARY: 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 or federal programs.

Pursuant to the Personal Responsibility and Work Opportunity Act of 1996, bonus payments were eliminated. All references to the fifty dollar ($50) bonus payment have been deleted in these rules.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning the temporary or proposed rule, contact Shannon Barnes at (208) 334-5710 or Jennifer Peterson at (208) 334-5720.

Anyone can submit written comments regarding this rule. All written comments and data concerning the rule must be directed to the undersigned and must be postmarked on or before December 26, 1996.

DATED this 4th day of December, 1996.

STACI WELSH
Administrative Procedures Coordinator
DHW - Division of Legal Services
450 West State Street, 10th Floor
P.O. Box 83720
Boise, Idaho 83720-0036
(208) 334-5564 phone, (208) 334-5548 fax

TEXT OF DOCKET NO. 16-0303-9601

004. DEFINITIONS.

01. Absent Parent. That person who:
   a. Is not the physical custodian of the child; and
   b. Is a natural or adoptive parent or other person who owes a legal duty to support said child on whose behalf application has been made for payment of public assistance or application has been made for support enforcement services, or owes a support obligation for the applicant or child.


03. Agency. The Bureau of Child Support Enforcement of the Department of Health and Welfare of the
state of Idaho. (5-25-91)

04. Applicant/Recipient. A person on whose behalf support enforcement services are being provided by the agency as a result of either the payment of public assistance or an application for support enforcement services through the IV-D agency of any state. (5-25-91)

05. Board. The Idaho Board of Health and Welfare. (5-25-91)

06. Bonus Payments. Payment to the family of the monies provided for in Public Law 93-647. (5-25-91)

07. Child Support. A judgment, decree, order, or administrative ruling directing a person or persons to provide for the support, including medical support, of a child or children. (3-9-93)

08. Computerized Support Enforcement System. A system of software and hardware which:

a. Introduces, processes, accounts for and monitors data used by the Agency in carrying out activities under the Title IV-D plan; and

b. Produces utilization and management information about support enforcement services as required by the Agency and federal government for program administration and audit purposes. (5-25-91)

09. Consumer Reporting Agency. Any person which for monetary fees, dues or on a cooperative basis, regularly engages in whole or in part in the practice of assembling or evaluating consumer credit information or other information on consumers for the purpose of furnishing consumer reports to third parties, and which uses any means or facility of interstate commerce for the purpose of preparing or furnishing consumer reports. (5-25-91)

10. Cooperative Agreement. The cooperative agreement between the state IV-D Agency and the law enforcement officials of the state. (5-25-91)

11. Custodian. The individual who is the physical and legal custodian of any person on whose behalf support enforcement services are being provided by the IV-D Agency. (5-25-91)

12. Department. The Department of Health and Welfare of the state of Idaho in which the IV-D Agency is housed. (5-25-91)

13. Direct Payment. An assigned support payment from an absent parent which is received directly by an applicant/recipient. (3-9-93)

14. Fees. Charges made to the nonwelfare person who applies to the IV-D Agency for support enforcement services. (5-25-91)

15. FPLS. The Federal Parent Locator Service. (5-25-91)

16. Incentive Payments. Payments distributed pursuant to Public Law 93-647 to the state on the basis of enforcement and collection of support payments. (5-25-91)

17. Legal Process. For purposes of withholding of unemployment compensation, "legal process" means a writ, order, summons or other similar process in the nature of a garnishment, which is issued by a court of competent jurisdiction or by an authorized official pursuant to an order of such court or pursuant to state or local law. (5-25-91)

18. Location. Information concerning the physical whereabouts of the absent parent, or the absent parent's employer, other sources of income or assets, as appropriate, which is sufficient and necessary to take the next appropriate action in a case. (5-25-91)

19. Medicaid. Medical assistance provided under a state plan approved under Title XIX of the Social
2019. Medicaid Agency. The single state Agency that has the responsibility for the administration of, or supervising the administration of, the state plan under Title XIX of the Social Security Act.

2420. Political Subdivision. A legal entity of the state which may also include the Prosecutor of any county within the state.

2221. Public Assistance. Includes general assistance, aid to dependent children, and medical assistance as those terms are defined in Section 56-201, Idaho Code.

2322. Putative Father. Any and all men who may possibly be the father of the child on whose behalf an application for assistance or support enforcement services may be made.

2423. Spousal Support. A legally enforceable obligation assessed against an individual for the support, including medical support, of a spouse or former spouse who is living with a child or children for whom the individual also owes support.

2724. Support Enforcement Services. Activities by the IV-D Agency and cooperating officials on behalf of the state or private persons to establish, enforce, collect or modify support obligations.

2625. SPLS. The State Parent Locator Service.

2726. Support Order. A judgment, decree, order or administrative ruling directing a person or persons to provide child support or child and spousal support, as herein defined. A support order shall also include a judgment, decree, order or administrative ruling directing the payment of fees and/or costs associated with the establishment, enforcement or modification of the obligation.

2827. Title IV-D. That part of the Social Security Act established under Title XX of the Social Security Amendments and as incorporated in 42 USC 602.

2928. Title IV-D Plan. The plan established under the conditions of Title IV-D approved by the Secretary, Department of Health and Human Services and adopted by the state of Idaho.

203. ELIGIBILITY FOR AID TO FAMILIES WITH DEPENDENT CHILDREN.
Section 203 establishes the initial and continuing requirements which affect eligibility for aid to families with dependent children. These requirements are in addition to any other requirements which affect eligibility for Medicaid.

01. Assignment of Support Rights. Each applicant shall make assignment to the Agency of any and all rights, title, and interest in any support the applicant or any other family member the applicant is applying for or receiving financial assistance for, including rights to support which have accrued at the time such assignment is executed.

   a. Each ongoing applicant after August 1, 1975, must make this new assignment. Assignments will be necessary as a condition of continued aid due no later than the date of the next eligibility review.

   b. The new assignment must be made before the applicant is eligible to receive bonus payments.

02. Cooperation with IV-D Agency. When Subsection 203.01 is satisfied, cooperation is further required as a continuing condition of eligibility for assistance. Cooperation includes identifying and locating absent
parents, including all possible putative fathers, and in establishing the paternity of a child, and in obtaining support payments or any other payments or property due the applicant or child as further provided below: (12-31-91)

   a. Each applicant for or recipient of assistance will be required to cooperate with the Agency in:
      (12-31-91)
      i. Identifying and locating the parent of a child with respect to whom aid is claimed; (5-25-91)
      ii. Establishing the paternity of a child born out of wedlock with respect to whom aid is claimed except in instances described in Subsection 203.02.d. (12-31-91)
      iii. Obtaining support payments for such applicant or recipient and for a child with respect to whom aid is claimed; (5-25-91)
      iv. Obtaining any other payments or property due such applicant or recipient of such child. (5-25-91)

   b. Cooperation includes the following:
      (5-25-91)
      i. Appearing at the offices of the state, county, or the Agency as necessary to provide verbal or written information or documentary evidence known to, possessed by, or reasonably obtainable by him or her that is relevant to achieving the objectives of Subsection 203.02.a.; (12-31-91)
      ii. Appearing as a witness at court or other hearing proceedings necessary to achieving the objectives of Subsection 203.02.a.; (12-31-91)
      iii. Providing information or attesting to lack of information under penalty of perjury; and (5-25-91)
      iv. After an assignment under Subsection 203.01 has been made, paying to the support enforcement agency any child support payments received from the absent parent which are covered by such assignment. (12-31-91)

   c. When an applicant fails to cooperate, the Agency shall notify the proper IV-A worker that there is evidence of failure to cooperate and that worker shall act upon such information in order to enforce the eligibility requirements of 45 CFR 232.12. (5-25-91)

   d. The Agency will not undertake to establish paternity or secure support in any case for which it has received notice from the IV-A or IV-E Agency that there has been a finding of good cause pursuant to 45 CFR Part 232 unless there has been a determination by the state or local IV-A or IV-E Agency that the Agency may proceed without the participation of the caretaker or other relative. If there has been such a determination, the Agency will undertake to establish paternity or secure support but may not involve the caretaker or other relative in such undertaking. (3-9-93)

   e. Federal regulations and rules concerning cooperation will be followed. When they conflict with this manual, federal rules will prevail. (5-25-91)

03. Effect of Noncooperation. (3-9-93)

   a. If the applicant fails to cooperate as defined above, the applicant shall be ineligible to receive assistance and any assistance for which the child may be eligible shall be provided by protective payment; the determination of requirements for the child shall be computed without regard to the requirements of the applicant. (5-25-91)

   b. In the event of failure to cooperate under the requirements of IDAPA 16.03.01. Subsection 203.02. "Aid to Families with Dependent Children" does not mean payments with respect to a parent or other individual whose needs should be considered in determining the need of the child or relative claiming aid to a child. Nothing in these rules shall be construed to make an otherwise eligible child ineligible for protective payments because of failure of such parent or other individual to cooperate or make assignment. (3-9-93)
208. DISTRIBUTION OF SUPPORT PAYMENTS.

01. Reporting of Collections. All payments will be reported in exact amounts without rounding. The date of collection shall be the date on which the payment is received by the Agency or the legal entity of any state or political subdivision actually making the collection, whichever is earliest. For interstate collections, the date of collection shall be the date on which the payment is received by the IV-D Agency of the state in which the family is receiving aid. (5-25-91)

02. Monthly Application. The amounts collected as support shall, for the purposes of this distribution section, be treated first as payments on the required support obligation for the month in which support was collected. If any amounts are collected which are in excess of such amount, these excess amounts shall be treated as amounts which represent payment on the required support obligation for previous months. The current month's support obligation is defined as the amount of support required by a support order, the public assistance grant amount as outlined in Section 56-203B, Idaho Code, to the dependent family, or an amount determined pursuant to the Idaho Child Support Guidelines. (5-25-91)

03. Date of Collection. For purposes of distribution of support collections in a IV-D case, other than as specified in Subsection 208.04, the date of collection shall be the date on which the payment is received by the IV-D agency or the legal entity of any state or political subdivision actually making the collection, whichever is earliest. (3-9-93)

04. Date of Collection of Payments Made Through Income Withholding. The date of collection for distribution of payments made through income withholding in all IV-D cases shall be the date the wages or other income are withheld. If the employer fails to report the date of withholding, the date of withholding will be determined by the Agency by contacting the employer or comparing actual amounts collected with the pay schedule specified in the support order.(3-9-93)

05. Distribution of Amounts Collected Through Federal and State Income Tax Refund Offset. Amounts collected through federal and state income tax refund offset shall be distributed as payment on support arrearages. (3-9-93)

06. Consolidation of Payments. Amounts collected which are paid in frequencies other than monthly shall be converted to an amount which represents payment on the required support obligation for the current month. (5-25-91)

07. Exempt Payments. Any amount distributed to the family will be reported to the local Agency office. The local Agency office shall identify whether the payment is exempt or nonexempt. (12-31-91)

08. Limitations of Application. Any amounts collected which represent support shall be used to reduce dollar-for-dollar the amount of the support obligation. No distribution may be made under Subsection 208.09 infra, unless a current assignment exists. (3-9-93)

09. Support Collected When Assignment In Effect. The amounts collected as support by the IV-D Agency pursuant to the state plan for children who are current recipients of aid under the state Title IV-A Plan by the Agency and for whom an assignment is effective shall be distributed as follows: (3-9-93)

a. Bonus payments. Of any amount that is collected in a month which represents payment on the required support obligations for that month, the first fifty dollars ($50) of such amount shall be paid to the family. This payment may not be used in determining the amount paid, if any, to the family in Subsection 208.09.c. If the amount collected includes payment of the required support obligation for a previous month or months, the family shall only receive the first fifty dollars ($50) of the amount which represents the required support obligation for the
month in which support was collected. If amounts are collected for one (1) family which represent support payments from two (2) or more absent parents, only the first fifty dollars ($50) of the amount collected which represents the total required support obligation for the month in which the support was collected shall be paid to the family under this subdivision. No payment shall be made to a family under this subdivision for a month in which there is no child support collection. (3-9-93)

b. Incentive payments. Any amount that is collected in a month which represents payment on the required support obligation for that month and is in excess of the amount paid to the family under Subsection 208.09.a. and shall be retained by the state to reimburse in whole or in part, the assistance payment for the month in which the childsupport was collected or the next month. Of the amount retained by the state as reimbursement for that month's assistance payment, the Agency shall determine the federal government's share of the amount so retained to reimburse the federal government to the extent of its participation in the financing of the assistance payment. From the federal government's share, the Agency shall deduct and pay the incentive payment if any. (3-9-93) [11-1-96]T

c. Excess amount to family. If the amount collected is in excess of the amount required to be distributed under Subsections 208.09.a. and 208.09.b., the family shall be paid such excess up to the difference between the assistance payment for the month in which the amount of the collection was used to redetermine eligibility for an assistance payment under the state Title IV-A plan and the court-ordered amount for that month. If such court-ordered amount is less than such assistance payment, no amount shall be paid to the family under this subdivision. In cases in which there is no court order, the family shall not be paid any amount under this Subsection. (3-9-93) [11-1-96]T

d. Excess amount to state. If the amount collected is in excess of the amounts required to be distributed under Subsections 208.09.a. through 208.09.d., any such excess shall be retained by the state as reimbursement for past assistance payments made to the family for which the state has not been reimbursed. The state may apply the amount retained to any sequence of months for which it has not yet been reimbursed. Of the amount retained by the state as reimbursement of past assistance payments, the Agency shall determine the federal government's share of the amount so retained to reimburse the federal government to the extent of its participation in the financing of the assistance payments. From the federal government's share, the Agency shall deduct and pay the incentive payment if any. If past assistance payments are greater than the total support obligation owed, the maximum amount the state may retain as reimbursement for past assistance payments is the amount of such obligation, unless amounts are collected which represent the required support obligation for periods prior to the first month in which the family received assistance under the state's Title IV-A Plan; in which case, such amounts shall be retained by the state to reimburse the difference between such support obligation and such assistance payments. (3-9-93) [11-1-96]T

e. Excess amount to family. If the amount collected is in excess of the amounts required to be distributed in Subsections 208.09.a. through 208.09.d., such excess shall be paid to the family. (3-9-93) [11-1-96]T

10. Support Payments For Future Months. If an amount collected as child support represents payment on the required support obligation for future months, the amount shall be applied to such future months. However, no such amount shall be applied to future months unless amounts have been collected which fully satisfy the support obligation for the current month and all past months. (5-25-91)

11. Identification Of Assistance Payments. Any amount paid under Subsection 208.09.a. or 208.09.e. shall be identified as not being an assistance payment. (3-9-93) [11-1-96]T

12. Distribution of Assigned Medical Support. (3-9-93)

a. Any amounts collected by the Agency which represent specific dollar amounts designated in the support order for medical purposes that have been assigned to the state shall be forwarded to the Medicaid agency for distribution. (3-9-93)

b. When a family ceases receiving assistance under the state's Medicaid program, the assignment of medical support rights terminates, except for the amount of any unpaid medical support obligation that has accrued under such assignment. The agency shall attempt to collect any unpaid specific dollar amounts designated in the support order for medical purposes. Any medical support collection made under this Subsection shall be forwarded to the Medicaid agency for distribution. (3-9-93)
13. Distribution Upon Termination of Public Assistance. When a family ceases receiving assistance under the state’s Aid to Families with Dependent Children program, the assignment of support rights terminates, except with respect to the amount of any unpaid support obligation that has accrued under such assignment. From this accrued amount, the Agency shall attempt to collect such unpaid obligation. Under this requirement:

a. Such collections shall be used to reimburse any amounts of past assistance which have not been reimbursed under Subsection 208.09.4E. (3-9-93)

b. Of the amount collected, the Agency shall determine the federal government's share of the collection so the IV-A Agency may reimburse the federal government to the extent of its participation in the financing of the assistance payments. From the federal government's share the Agency or political subdivision of the state pursuant to the Title IV-D plan shall deduct and pay the incentive payment, if any. (5-25-91)

c. Only amounts collected pursuant to Subsection 208.13 which exceed the amount of unreimbursed past assistance shall be paid to the family. (3-9-93)

d. For those cases in which support enforcement services continue after termination of public assistance, priority shall be given to collection of current support. (3-9-93)
IDAPA 17 - INDUSTRIAL COMMISSION
17.04.04 - IDAHO MINIMUM SAFETY STANDARDS AND PRACTICES FOR LOGGING
DOCKET NO. 17-0404-9601
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, page 170.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

IDAPA 17
TITLE 04
Chapter 04
IDAHO MINIMUM SAFETY STANDARDS AND PRACTICE FOR LOGGING

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996, Page 170.

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

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Sections 72-508 and 72-720 through 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rule was published in the September 4, 1996 Administrative Bulletin, Volume 96-9, page 95.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-2129.

DATED this 28th day of October 1996.

Patricia S. Ramey, Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

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There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996, Page 95.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 17 - INDUSTRIAL COMMISSION

17.04.07 - ELEVATOR SAFETY RULES

DOCKET NO. 17-0407-9601

NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, page 171.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996, Page 171.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Sections 72-508 and 72-720 through 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the September 4, 1996 Administrative Bulletin, Volume 96-9, pages 96 through 102.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-2129.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996 Pages 96 through 102.

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

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as amended pursuant to public comment. A sentence has been added at the end of Subsection 011.02.a. for purposes of clarification. The original text of the proposed rules was published in the September 4, 1996 Administrative Bulletin, Volume 96-9, pages 103 through 108. The amended version of Section 011 follows this notice.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-2129.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

IDAPA 17
TITLE 06
Chapter 02

BOILER AND PRESSURE VESSEL SAFETY RULES -- ADMINISTRATION

There are substantive changes from the proposed rule text

Only those sections that have changed from the original proposed text are printed in this Bulletin following this notice

The complete original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996 Pages 103 through 108.

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

01. Incorporation by Reference.

   a. The National Board Inspection Code 1995; parts RA, RB, RC, RD; Mandatory Appendices 1, 2, 3, 4, 5, 6, 7; and Non-mandatory Appendices A, B, C, D, E, F, G; latest addenda; and interpretations are adopted for use in Idaho in all matters dealing with boilers, pressure vessels, and nuclear components.

   b. The ASME Boiler and Pressure Vessel Code 1995; Sections I, II, III, IV, V, VI, VII, VIII, IX, X, XI; latest addenda; and code cases are adopted for use in Idaho in all matters dealing with boilers, pressure vessels, and nuclear components.


   d. The ASME B31.1 1995, Power Piping Standard (As it applies directly to boilers).

02. Construction.

   a. All new boilers, pressure vessels, nationally listed water heaters, hot water storage tanks, and nuclear components, unless otherwise exempt, to be shipped, installed, or operated in the State of Idaho shall be designed, constructed, inspected, stamped, and installed in accordance with the ASME code, the latest addenda, and code cases, and standards accepted by the National Board thereto in effect, and these rules. Any new boilers, pressure vessels, nationally listed water heaters, hot water storage tanks, and nuclear components, exempted from the requirements of the ASME Code by the ASME Code as accepted by the National Board shall have satisfied the requirements of this section, except to the extent these rules establish additional local requirements on inspection, registration, and installation.

   b. Boilers, pressure vessels, and nuclear components for which an ASME (or other codes and standards accepted by the National Board) Manufacturer’s Data Report is required shall bear the manufacturer’s “NB” number as registered with the National Board and/or an ASME code stamp as applicable. A copy of the Manufacturer’s, Data Report signed by the manufacturer’s representative and the National Board authorized inspector shall be filed with the National Board and a copy filed with the Department for all boilers, pressure vessels, and nuclear components manufactured in or shipped into Idaho.

   c. All boilers, pressure vessels, water heaters, hot water storage tanks, and nuclear components, unless exempted by these rules shall have a State of Idaho registration number permanently affixed to the object by a State of Idaho commissioned Boiler and Pressure Vessel Inspector.

03. Registration Fees.

04. Notification.

   a. Before a new or secondhand boiler, pressure vessel, or nuclear component is installed in the State of Idaho notification shall be filed with the Department.

   b. All insurance companies shall notify the Department, within thirty (30) days of all boilers, pressure vessels, or nuclear systems on which insurance is written, discontinued, canceled, not renewed, or suspended because of unsafe conditions.

   c. When an accident occurs to a boiler, pressure vessel, or nuclear system, the owner or user shall promptly notify the Department and submit a detailed report of the accident. In the event of a personal injury or any explosion, notice shall be given immediately by telephone, fax, E-Mail, or messenger, and neither the boiler, pressure
vessel, nuclear system, nor any parts thereof shall be removed or disturbed before permission has been given by the inspector of record, except for the purpose of saving human life and limiting consequential damage. The insurer of record shall provide the Department a written report of the findings as to cause of the accident.

05. Inspection.

a. All boilers, pressure vessels, water heaters, hot water storage tanks, and nuclear components installed or operated in the State of Idaho shall have an inspection conducted by a person holding a certificate of competency and an Idaho Commission, in accordance with Chapter 3 Subsection 011.06, which must result in the issuance of a certificate of inspection before such vessel is placed into operation. Only if the boiler, pressure vessel, water heater, hot water tank, or nuclear component is safe in the judgment of the boiler and pressure vessel inspector, following a thorough inspection may a certificate of inspection be issued. If in the opinion of the inspector the boiler, pressure vessel, or nuclear component is unsafe, the inspector shall prohibit the use of the boiler, pressure vessel, or nuclear component until it is made safe.

06. Exemptions.

a. Listed or approved boilers (hot water heaters) or pressure vessels (hot water tanks) with a nominal water capacity of one hundred twenty (120) gallons or less, having a heat input of two hundred thousand (200,000) BTUs per hour or less, used for hot water supply at a pressure of one hundred sixty (160) pounds per square inch or less, and at temperatures of two hundred (200) degrees Fahrenheit or less and equipped with an approved ASME Temperature-Pressure Relief valve.

b. Pressure vessels used for transportation and storage of compressed gases when constructed in compliance with specifications of the U.S. Department of Transportation and when charged with the gas marked, maintained, and periodically requalified for use, as required by appropriate regulations of the U.S. Department of Transportation.

c. Air tanks installed on the right of way of railroads and used directly in the operation of trains.

d. Pressure vessels that do not exceed: five (5) cubic feet in volume; two hundred fifty (250) psig; one and one half (1 1/2) cubic feet in volume and six hundred (600) psig; or have an inside diameter of six (6) inches with no limitations on pressure.

e. Pressure vessels operating at a working pressure not exceeding fifteen (15) psig.

f. Vessels with a nominal water containing capacity of one hundred twenty (120) gallons or less containing water under pressure of two hundred fifty (250) psi or less, with a water temperature of two hundred ten (210) degrees Fahrenheit or less, including those containing air, the compression of which serves only as a cushion.

g. Boilers, pressure vessels, and nuclear components owned and operated by the Federal Government.

h. Listed heating boilers, hot water heaters, or pressure vessels, which are located in private residences or in apartment houses of less than six (6) family units.

i. Pressure vessels containing only water under pressure for domestic purposes, including those containing air, the compression of which serves only as a cushion or air lift pumping system, when located in private residences or in apartment houses of less than six (6) family units.

j. Chillers operating at pressures of fifteen (15) psig or less.

07. Certification Fees.

08. Reports. Whenever an inspection is made by a person holding a certificate of competency and an
Idaho Commission, a copy of the inspection report must be filed with the Department within thirty (30) days from the date of the inspection. Such inspection reports shall be submitted on forms provided by the Department.

09. Posting Certificates of Inspection. Certificates of inspection issued for boilers shall be posted under glass or similarly protected, in the room containing the boiler. Certificates issued for pressure vessel shall be posted in like manner, if convenient, or filed where they will be readily available for examination.


a. Previous Certificate No./State ID No. - Enter the six (6) digit serial number from the previous inspection certificate or the number issued by the State of Idaho for that specific object. Where a previous certificate number or State ID number does not exist, leave this block blank. (This block assists us in tracking Certificates of Inspection by computer.)

b. Type of Object - Enter the type of object that is being inspected (boiler, pressure vessel, water heater, hot water storage tank, or nuclear component).

c. Type of Inspection - Indicate whether this was an external or internal inspection.

d. Date of Inspection - Enter the date the inspection was actually conducted.

e. Object No. - Enter the number that identifies a particular object at the users location that corresponds with the certificate issued. It may be the National Board number or locally assigned number.

f. External, Next Due Date - Enter the date that the next inspection is due. If it does not require inspecting, enter "NA" for not applicable. Otherwise, bring forward the due date from the previous certificate for the inspection not performed.

f. Internal, Next Due Date - Enter the date that the next inspection is due. If it does not require inspecting, enter "NA" for not applicable. Otherwise, bring forward the due date from the previous certificate for the inspection not performed.

g. Inspected By - Enter the name of the insurance carrier that insures the object certified.

h. Name of Policy Holder - Enter the name of the person, company, association, etc. that holds the insurance policy for the certified object.

i. Name of Owner and User - Enter the name of the person, company, association, etc. that owns and uses the object. If the owner and user are different, then both names must be entered.

k. Address of Owner - Enter the mailing address of the object owner/user.

l. Location of Object - Enter the physical location of the object which includes street location, city/town/municipality, county, and zip code.

m. Type - Indicate the type of object, e.g., fire tube, cast iron, etc.

n. Date Built - Enter the date the object was built or manufactured if known, otherwise, leave blank.

o. Manufacturer - Enter the name of the company that built or manufactured the certified object.

p. Use - Enter the primary use of the object.

q. Fuel - For boilers or fired pressure vessels, enter the type of fuel used to fire the boiler or fired pressure vessel. For unfired pressure vessels, enter "NA" for not applicable.
r. Method of Firing - For boilers or fired pressure vessels, enter how the boiler or fired pressure vessel is fired. For unfired pressure vessels, enter "NA" for not applicable. 

s. Pressure Not To Exceed - Enter the maximum pressure that the object may be operated at in pounds per square inch. 

t. Safety Relief Valve Set At - Enter the pressure that the safety valve will function for the object. 

u. Number of Valves Installed - Enter the number of safety valves installed for the object. 

v. Capacity (Boiler) - Enter the capacity of the object. If not applicable, enter "NA." 

w. Capacity (BTU/LBS HR Safety Valve) - Enter the capacity of the safety valve(s). If not applicable, enter "NA." 

x. Hydro Test Date - Enter the date that the last hydrostatic test was performed. 

y. PSI - Enter the pounds per square inch that the hydrostatic test was performed at. 

z. Is condition of object such that a certificate may be issued - Enter "yes" or "no." If the entry is "no" explain in the comments and/or requirements section. Both the white and yellow copies of the Certificate of Inspection will be returned to the Division of Building Safety. The Division will notify the Industrial Commission that a Certificate of Inspection was not issued and the reasons why. If the answer is yes, only write in the comments block if there are recommendations, requirements, or restrictions. Do not write "No adverse or hazardous conditions noted" in this block. Our computer system will flag this as a recommendation, requirement, or restriction. 

aa. Comments and/or Requirements - Only enter comments, requirements, or restrictions that may apply to the certified object. Do not enter any information in this area that does not pertain to an existing requirement, recommendation, or restriction. 

bb. Inspector - Enter the name of the inspector who performed the inspection for certification of the object. The inspector’s name must appear here as it appears on the inspectors Idaho Identification Card. 

cc. Idaho Identification Card # - Enter the serial numbers from the inspectors Idaho Identification Card. If the Identification Card # is not registered as a current year Idaho commission number, the inspection shall be considered invalid, the certificate of inspection shall be revoked, a letter shall be sent to the owner/user and to the inspecting company to inform them of the situation, and a new inspection shall be performed upon issue of a current year Idaho commission. 

dd. The white copy of the Certificate of Inspection will be posted in a conspicuous place in the room containing the object. If the object is not certifiable, the white copy shall be sent to the Division of Building Safety. 

ee. The yellow copy of the Certificate of Inspection shall, in all cases, be sent to the Division of Building Safety. 

ff. The pink copy is the inspector's file copy.
IDAPA 17 - INDUSTRIAL COMMISSION
17.06.03 - BOILER AND PRESSURE VESSEL SAFETY RULES -- INSPECTIONS
DOCKET NO. 17-0603-9601
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the September 4, 1996 Administrative Bulletin, Volume 96-9, pages 109 through 111.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-2129.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

IDAPA 17
TITLE 06
Chapter 03

BOILER AND PRESSURE VESSEL SAFETY RULES -- INSPECTIONS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996 Pages 109 through 111.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the September 4, 1996 Administrative Bulletin, Volume 96-9, pages 112 and 113.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-2129.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996 Pages 112 and 113.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the September 4, 1996 Administrative Bulletin, Volume 96-9, pages 114 and 115.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-2129.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996 Pages 114 and 115.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 17 - INDUSTRIAL COMMISSION
17.07.01 - SAFETY RULES FOR ELEVATORS AND ESCALATORS --
GENERAL REQUIREMENTS
DOCKET NO. 17-0701-9601
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 172 through 177.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

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IDAPA 17
TITLE 07
Chapter 01

SAFETY RULES FOR ELEVATORS AND ESCALATORS --
GENERAL REQUIREMENTS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 172 through 177.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 178 through 180.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
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IDAPA 17
TITLE 07
Chapter 02

SAFETY RULES FOR ELEVATORS AND ESCALATORS -- ADMINISTRATION

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 178 through 180.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 17 - INDUSTRIAL COMMISSION
17.07.03 - SAFETY RULES FOR ELEVATORS AND ESCALATORS -- INSPECTIONS

DOCKET NO. 17-0703-9601
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 181 through 184.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
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IDAPA 17
TITLE 07
Chapter 03

SAFETY RULES FOR ELEVATORS AND ESCALATORS -- INSPECTIONS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 181 through 184.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 185 and 186.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
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Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 185 and 186.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 187 through 192.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
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The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 187 through 192.

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

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 193 through 201.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 193 through 201.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-720, 72-721, 72-722, and 72-723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 202 through 204.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey
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IDAPA 17
TITLE 08
Chapter 03

IDAHO MINIMUM SAFETY STANDARDS AND PRACTICES FOR LOGGING -- EXPLOSIVES AND BLASTING

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 202 through 204.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 17 - INDUSTRIAL COMMISSION
17.08.04 - IDAHO MINIMUM SAFETY STANDARDS AND PRACTICES FOR LOGGING -- GARAGES, MACHINE SHOPS, AND RELATED WORK AREAS

DOCKET NO. 17-0804-9601

NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 205 and 206.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, at (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
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IDAPA 17
TITLE 08
Chapter 04

IDAHO MINIMUM SAFETY STANDARDS AND PRACTICES FOR LOGGING -- GARAGES, MACHINE SHOPS, AND RELATED WORK AREAS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996
Pages 205 and 206.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 207 through 210.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commissioner Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

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There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996
Pages 207 through 210.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 17 - INDUSTRIAL COMMISSION
17.08.06 - IDAHO MINIMUM SAFETY STANDARDS AND PRACTICES
FOR LOGGING -- TRUCK ROAD STANDARDS
DOCKET NO. 17-0806-9601
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 211 through 213.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

IDAHO MINIMUM SAFETY STANDARDS AND PRACTICES FOR LOGGING --
TRUCK ROAD STANDARDS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 211 through 213.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 214 through 216.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

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IDAPA 17
TITLE 08
Chapter 07

IDAHO MINIMUM SAFETY STANDARDS AND PRACTICES FOR LOGGING --
TRANSPORTATION OF EMPLOYEES

There are no substantive changes
from the proposed rule text.

The original text was published in the Idaho
Administrative Bulletin, Volume 96-10, October 2, 1996
Pages 214 through 216.

This rule has been adopted as Final by the Agency
and is now pending review by the
1997 Idaho State Legislature
for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 217 through 223.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 217 through 223.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508, and Sections 72-702, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 224 through 246.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 224 through 246.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 17 - INDUSTRIAL COMMISSION
17.08.10 - IDAHO MINIMUM SAFETY STANDARDS AND PRACTICES FOR LOGGING --
CANOPY AND CANOPY CONSTRUCTION FOR LOGGING EQUIPMENT

DOCKET NO. 17-0810-9601

NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 247 through 250.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996
Pages 247 through 250.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 17 - INDUSTRIAL COMMISSION

17.08.11 - IDAHO MINIMUM SAFETY STANDARDS AND PRACTICES FOR LOGGING -- SKIDDING AND YARDING

DOCKET NO. 17-0811-9601

NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 251 and 252.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 251 and 252.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 253 through 262.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

IDAPA 17
TITLE 08
Chapter 12

IDAHO MINIMUM SAFETY STANDARDS AND PRACTICES FOR LOGGING -- ROAD TRANSPORTATION

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 253 through 262.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
**IDAPA 17 - INDUSTRIAL COMMISSION**

**DOCKET NO. 17-0813-9601**

**NOTICE OF PENDING RULE**

**EFFECTIVE DATE:** These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

**AUTHORITY:** In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

**DESCRIPTIVE SUMMARY:** The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 263 through 269.

**ASSISTANCE ON TECHNICAL QUESTIONS:** For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 263 through 269.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 270 through 273.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321
IDAPA 17 - INDUSTRIAL COMMISSION

17.08.15 - IDAHO MINIMUM SAFETY STANDARDS AND PRACTICES FOR LOGGING -- COMMONLY USED LOGGING TERMS

DOCKET NO. 17-0815-9601

NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 274 through 279.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 274 through 279.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Sections 67-5442 and 67-5291, Idaho Code. If the pending rules are approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted pending rules. The action is authorized pursuant to Section 72-508 and Sections 72-720, 721, 722, and 723, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 280 through 285.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning these pending rules, contact Mike Poulin, Division of Building Safety, (208) 334-3950.

DATED this 28th day of October 1996.

Patricia S. Ramey, Commission Secretary
Industrial Commission
P. O. Box 83720
Boise, Idaho 83720-0041
Telephone: (208) 334-6000
Fax: (208) 334-2321

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 280 through 285.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 20 - DEPARTMENT OF LANDS

20.04.02 - RULES GOVERNING THE IDAHO FORESTRY ACT AND
FIRE HAZARD REDUCTION LAWS

DOCKET NO. 20-0402-9501

NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature OR July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Section 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section(s) 38-132 and 38-402, Idaho Code

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the proposed rule and the text of the pending rule with an explanation of the reasons for the change.

The pending rules are being adopted as proposed. The original text of the proposed rules was published in the December 6, 1996 Administrative Bulletin, Volume 95-12, pages 134 through 141.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Brian Shiplett, at (208) 769-1522.

Dated this 21st day of October, 1996

Brian Shiplett
Chief, Bureau of Fire Management
Idaho Department of Lands
3802 Industrial Avenue
Coeur d’Alene, ID 83814
(208) 769-1522
(208) 769-1534 (FAX)

IDAPA 20
Title 04
Chapter 02

RULES GOVERNING THE IDAHO FORESTRY ACT AND
FIRE HAZARD REDUCTION LAWS

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 134 through 141.

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

EFFECTIVE DATE: These rules are effective upon approval of the Idaho Legislature at its next session.

ACTION: The action, under Docket No. 24-0301-9601, concerns the pending adoption of rules governing the State Board of Chiropractic Physicians, IDAPA 24, Title 03, Chapter 01, Rules Governing Chiropractors.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to 54-707, Idaho Code.

DESCRIPTIVE SUMMARY: There are no substantive changes from the proposed rule text published in the September 4, 1996 Bulletin, Volume No. 96-9, page 149.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Dee Ann Randall, at (208) 334-3233.

DATED this 22nd day of October, 1996.

Dee Ann Randall
Owyhee Plaza
1109 Main Street, Suite 220
Boise, Idaho 83702
(208) 334-3233
(208) 334-3945 (FAX)

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IDAPA 24
Title 03
Chapter 01

RULES GOVERNING THE BOARD OF CHIROPRACTIC PHYSICIANS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996, Page 149.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 24 - BUREAU OF OCCUPATIONAL LICENSES
24.04.01 - RULES GOVERNING THE BOARD OF COSMETOLOGY
DOCKET NO. 24-0401-9601
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules are effective upon approval of the Idaho Legislature at its next session.

ACTION: The action, under Docket No. 24-0401-9601 concerns the pending adoption of rules governing the Board of Cosmetology, IDAPA 24, Title 04, Chapter 01, Rules Governing Cosmetology.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to 54-821, Idaho Code.

DESCRIPTIVE SUMMARY: There are no substantive changes from the proposed rule published in Volume 96-9, September 4, 1996, Idaho Administrative Bulletin on page 150.

The rule is being repealed and rewritten in its entirety.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Dee Ann Randall, at (208) 334-3233.

DATED this 22nd day of October, 1996.

Dee Ann Randall
Owyhee Plaza
1109 Main Street, Suite 220
Boise, Idaho 83702
(208) 334-3233
(208) 334-3

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IDAPA 24
Title 04
Chapter 01

RULES GOVERNING THE BOARD OF COSMETOLOGY

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996, Page 150.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules are effective upon approval of the Idaho Legislature at its next session.

ACTION: The action, under Docket No. 24-0401-9602 concerns the pending adoption of rules governing the Board of Cosmetology, IDAPA 24, Title 04, Chapter 01, Rules Governing Cosmetology.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to 54-821, Idaho Code.

DESCRIPTIVE SUMMARY: There are minor changes in the proposed rules in the following two Subsections:

24.04.01.450.06. Eligibility for Reexamination. The applicant must register with the board. A new apprentice application must be filed with the board. The prescribed fee must accompany said application.

24.04.01.500.09. Student Registration. Schools are required to register all students with the board within five (5) days of beginning training (post office cancellation date will be accepted) prior to providing any instruction. Student registration fee must be submitted at time of registration.

There are no substantive changes in the remainder of the proposed rule text published in the September 4, 1996 Idaho Administrative Bulletin, Volume No. 96-9, pages 151 and 174.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Dee Ann Randall, at (208) 334-3233.

DATED this 22nd day of October, 1996.

Dee Ann Randall
Owyhee Plaza
1109 Main Street, Suite 220
Boise, Idaho 83702
(208) 334-3233
(208) 334-3945 (FAX)

IDAPA 24
TITLE 04
Chapter 01

RULES GOVERNING THE BOARD OF COSMETOLOGY

There are substantive changes from the proposed rule text. Only those subsections with changes are reprinted in this notice above. There are no changes to the remainder of the proposed rule.

The complete original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996, Pages 151 through 174.

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

EFFECTIVE DATE: These rules are effective upon approval of the Idaho Legislature at its next session.

ACTION: The action, under Docket No. 24-0501-9601 concerns the pending adoption of rules governing the Board of Environmental Health Specialist Examiners, IDAPA 24, Title 05, Chapter 01, Rules Governing Environmental Health Specialists.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to 54-2403 and 54-2405, Idaho Code.

DESCRIPTIVE SUMMARY: There are no substantive changes from the proposed rule text published in the September 4, 1996 Bulletin, Volume No. 96-9, pages 175 and 176.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Dee Ann Randall, at (208) 334-3233.

DATED this 22nd day of October, 1996.

Dee Ann Randall
Owyhee Plaza
1109 Main Street, Suite 220
Boise, Idaho 83702
(208) 334-3233
(208) 334-3945 (FAX)
IDAPA 24 - BUREAU OF OCCUPATIONAL LICENSES  
24.10.01 - RULES GOVERNING THE BOARD OF OPTOMETRY  
DOCKET NO. 24-1001-9601  
NOTICE OF PENDING RULE  

EFFECTIVE DATE: These rules are effective upon approval of the Idaho Legislature at it's next session.

ACTION: The action, under Docket No. 24-1001-9601 concerns the pending adoption of rules governing the State Board of Optometry, IDAPA 24, Title 10, Chapter 01, Rules Governing Optometrists.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to 54-1509, Idaho Code.

DESCRIPTIVE SUMMARY: There are no substantive changes from the proposed rule text published in the September 4, 1996 Bulletin, Volume No. 96-9, pages 178 through 184.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Dee Ann Randall, at (208) 334-3233.

DATED this 22nd day of October, 1996.

Dee Ann Randall  
Owyhee Plaza  
1109 Main Street, Suite 220  
Boise, Idaho 83702  
(208) 334-3233  
(208) 334-3945 (FAX)

IDAPA 24  
Title 10  
Chapter 01  

RULES GOVERNING THE BOARD OF OPTOMETRY  

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996 Pages 178 through 184.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 24 - BUREAU OF OCCUPATIONAL LICENSES
24.11.01 - RULES GOVERNING THE BOARD OF PODIATRY
DOCKET NO. 24-1101-9601
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules are effective upon approval of the Idaho Legislature at it's next session.

ACTION: The action, under Docket No. 24-1101-9601 concerns the pending adoption of rules governing the State Board of Podiatry, IDAPA 24, Title 11, Chapter 01, Rules Governing Podiatrists.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to 54-605, Idaho Code.

DESCRIPTIVE SUMMARY: There are no substantive changes from the proposed rule text published in the September 4, 1996 Bulletin, Volume No. 96-9, pages 185 through 187.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Dee Ann Randall, at (208) 334-3233.

DATED this 22nd day of October, 1996.

Dee Ann Randall
Owyhee Plaza
1109 Main Street, Suite 220
Boise, Idaho 83702
(208) 334-3233
(208) 334-3945 (FAX)

IDAPA 24
Title 11
Chapter 01

RULES GOVERNING THE BOARD OF PODIATRY

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996 Pages 185 through 187.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 24 - BUREAU OF OCCUPATIONAL LICENSES
24.16.01 - RULES GOVERNING THE BOARD OF DENTURITRY
DOCKET NO. 24-1601-9601
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules are effective upon approval of the Idaho Legislature at it's next session.

ACTION: The action, under Docket No. 24-1601-9601, concerns the pending adoption of rules governing the State Board of Denturitry, IDAPA 24, Title 16, Chapter 01, Rules Governing Denturists.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to 54-3309, Idaho Code.

DESCRIPTIVE SUMMARY: There are no substantive changes from the proposed rule text published in the August 7, 1996 Bulletin, Volume No. 96-8, page 924 and 925.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Dee Ann Randall, at (208) 334-3233.

DATED this 22nd day of October, 1996.

Dee Ann Randall
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(208) 334-3233
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IDAPA 24
Title 16
Chapter 01

RULES GOVERNING THE BOARD OF DENTURITRY

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-8, August 7, 1996 Pages 924 and 925.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 24 - BUREAU OF OCCUPATIONAL LICENSES
24.18.01 - RULES GOVERNING THE IDAHO REAL ESTATE APPRAISER BOARD
DOCKET NO. 24-1801-9601
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules are effective upon approval of the Idaho Legislature at its next session.

ACTION: The action, under Docket No. 24-1801-9601, concerns the pending adoption of rules governing the Idaho Real Estate Appraiser Board, IDAPA 24, Title 18, Chapter 01, Rules Governing Real Estate Appraisers.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to 54-4106, Idaho Code.

DESCRIPTIVE SUMMARY: There are no substantive changes from the proposed rule text published in the September 4, 1996 Bulletin, Volume No. 96-9, page 189 through 191.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Dee Ann Randall, at (208) 334-3233.

DATED this 22nd day of October, 1996.

Dee Ann Randall
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Boise, Idaho 83702
(208) 334-3233
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IDAPA 24
Title 18
Chapter 01

RULES GOVERNING THE IDAHO REAL ESTATE APPRAISER BOARD

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996 Pages 189 through 191.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 28 - IDAHO PERSONNEL COMMISSION
IDAPA 28.01.01 - RULES GOVERNING THE IDAHO PERSONNEL COMMISSION
DOCKET NO. 28-0101-9602
NOTICE OF PENDING RULE

EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Section 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 67-5309, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the proposed rule and the text of the pending rule with an explanation of the reasons for the change.

The pending rule will eliminate four unnecessary portions of the IPC rules: (1) The salary table; (2) the salary survey benchmark classes; (3) the Hay Guide charts; and (4) the correlated factoring benchmarks. The pending rule, which will save time, eliminate some rule-making costs, and eliminate unnecessary information, will allow the Commission to adopt the four documents in open meetings after notice and distribute the same to all appointing authorities.

The pending rule is being adopted as proposed. The original text of the proposed rule was published in the October 2 Administrative Bulletin, Volume 96-10, pages 288 through 310.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Deputy Attorney General Thorpe P. Orton, at (208) 334-3596

DATED this 31st day of October, 1996.

Idaho Personnel Commission
700 West State Street
P.O. Box 83720
Boise, ID 83720-0066
Phone: (208) 334-2263
Fax: (208) 334-3182

IDAPA 287
Title 01
Chapter 01

RULES GOVERNING THE IDAHO PERSONNEL COMMISSION

There are no substantive change from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 288 through 310.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These temporary rules are effective from 10/2/96 until 6/30/97.

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 63-105 and 63-3039, Idaho Code.

DESCRIPTIVE SUMMARY: There are substantive changes from the temporary rule text. Only those sections that have changed from the original proposed text are printed in this Bulletin following this notice.

This section will be replaced by 35.02.01.310 on 7/1/97.

RULE 310 - Section 63-3045, Idaho Code, provides that by November 1 of each year, the Tax Commission shall fix the rate of interest due for the succeeding calendar year, or portion thereof, upon any deficiency, or payable upon an overpayment or refund. The rate of interest, rounded to the nearest whole number, shall be two percent (2%) plus the rate determined under Section 1274 (d), Internal Revenue Code, by the secretary of the treasury of the United States as the mid-term federal rate as it applies on October 15 of that year. For calendar year 1997, the annual rate of interest applicable to delinquent state taxes accruing or unpaid during all or any part of calendar year 1997 subject to assessment of interest under Section 63-3045, Idaho Code, is nine percent simple interest.

The original text of the temporary rule was published in the December 6, 1995 Administrative Bulletin, Volume 95-12, pages 197 and 198.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this proposed rule, contact Janice Boyd, at (208) 334-7530.

DATED this 23rd day of October, 1996.

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

IDAPA 35
TITLE 01
Chapter 01

RULES GOVERNING INCOME TAX ADMINISTRATIVE RULES

There are substantive changes from the proposed rule text.

Only those sections that have changed from the original proposed text are printed in this Bulletin following this notice.
The complete original text was published in the
Idaho Administrative Bulletin, Volume 95-12, December 6, 1995
Pages 197 and 198.

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

TEXT OF DOCKET NO. 35-0101-9503

132. (RESERVED).

(BREAK IN CONTINUITY OF SECTIONS)

199. -- 309. (RESERVED).

332310. INTEREST ON AMOUNTS OF TAX ACCRUING OR UNPAID (Rule 332310).
Section 63-3045, Idaho Code.

01. July 1, 1981, Through December 31, 1993. The annual rate of interest applicable to delinquent
taxes accruing or unpaid during all or any part of the period from July 1, 1981, through December 31, 1993, subject to
assessment of interest pursuant to Section 63-3045, Idaho Code, is twelve percent (12%) simple interest. (1-1-95)

02. Calendar Year 1994. The annual rate of interest applicable to delinquent taxes accruing or unpaid
during all or any part of calendar year 1994 subject to assessment of interest pursuant to Section 63-3045, Idaho
Code, is seven percent (7%) simple interest. See Revenue Ruling 93-64. (1-1-95)

03. Calendar Year 1995. The annual rate of interest applicable to delinquent taxes accruing or unpaid
during all or any part of calendar year 1995 subject to assessment of interest pursuant to Section 63-3045, Idaho
Code, is nine percent (9%) simple interest. See Revenue Ruling 94-61. (1-1-95)

04. Calendar Year 1996. The annual rate of interest applicable to delinquent taxes accruing or unpaid
during all or any part of calendar year 1996 subject to assessment of interest pursuant to Section 63-3045, Idaho
Code, is eight percent (8%) simple interest. See Revenue Ruling 95-67. (1-1-96)

05. Calendar Year 1997. The annual rate of interest applicable to delinquent taxes accruing or unpaid
during all or any part of calendar year 1997 subject to assessment of interest pursuant to Section 63-3045, Idaho
Code, is nine percent (9%) simple interest. See Revenue Ruling 96-49. (10-2-96)

311. -- 999. (RESERVED).
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the Administrative Bulletin July 3, 1996, 96-7, page 90.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Janice Boyd at (208) 334-7530.

Dated this 23rd day of October, 1996.

Janice Boyd
State Tax Commission
800 Park, Plaza IV
P.O. Box 36
Boise, Id 83722
(208) 334-7530
IDAPA 35 - IDAHO STATE TAX COMMISSION
35.01.01 - INCOME TAX ADMINISTRATIVE RULES
DOCKET NO. 35-0101-9602
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended or modified by a concurrent resolution in accordance with Section 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-105 and 63-3039, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the proposed rule and the text of the pending rule with an explanation of the reasons for the changed.

The proposed rules have been amended in response to public comment and to make typographical, transcriptional, and clerical corrections to the rules, and are being amended pursuant to Section 67-5227, Idaho Code.

Only the sections that have changes are printed in this bulletin. The original text of the proposed rules was published in the Idaho Administrative Bulletin, Volume 96-7, pages 91-167.

RULE 010: In response to a comment received on the proposed rule, Subsection 10 was changed to clarify the definition of wages.

RULE 034: In response to a comment received on the proposed rules, the definition of a resident estate was changed. The residency of an estate will be tied to the domicile of the decedent.

RULE 121: In response to a comment received on the proposed rule, Subsection 03 was amended to clarify the amount of itemized deductions that may be claimed when federal itemized deductions are reduced by amounts claimed as federal credits.

RULE 173: In response to a comment received on the proposed rule, another example was added to Subsection 04 to clarify the treatment of the capital gains deduction for a resident partner of a multistate partnership.

RULE 200: In response to a comment received on the proposed rule, Subsection 02 was modified to eliminate information contained in the Internal Revenue Code and to clarify losses that survive a merger.

RULE 201: In response to a comment received on the proposed rule, a separate subsection was added to address adjustments to net operating losses.

RULE 253.04: In response to a comment, Subsection 04 was changed to add the word “taxable” to be consistent with Rule 108.

RULE 830: After agency review of the proposed rule, it was determined that in addition to the information returns listed as required to be submitted to the Tax Commission, Form 1099-R needed to be added to the list if Idaho income tax was withheld from the distributions received by a taxpayer.

RULE 885.02: In response to questions when a refund is deemed paid, information was added to clarify when this occurs.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Janice Boyd at (208) 334-7530.

Dated this 23rd day of October, 1996.
There are substantive changes from the proposed rule text

Only those sections that have changed from the original proposed text are printed in this Bulletin following this notice.

The complete original text was published in the Idaho Administrative Bulletin, Volume 96-7, July 3, 1996, Pages 91 through 167.

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

TEXT OF DOCKET NO. 35-0101-9602

010. DEFINITIONS (Rule 010).
Section 63-3003, Idaho Code.  

01. Administration and Enforcement Rules. The term Administration and Enforcement Rules refers to IDAPA 35.02.01., relating to the administration and enforcement of Idaho taxes.

02. Due Date. As used in these rules, due date means the date prescribed for filing without regard to extensions.

03. Employee. An employee is an individual who performs services for another individual or organization that controls what services are performed and how they are performed.

04. Employer. An employer is any person or organization for whom an individual performs services as an employee.

05. Mathematical Error. A mathematical error includes arithmetical errors, incorrect computations, omissions, defects in a return, and entries on the wrong line.

06. Sale. A sale is defined as a transaction in which title passes from the seller to the buyer, or when possession and the burdens and benefits of ownership are transferred to the buyer. A sale may have occurred even if the buyer does not have the right to possession until he partially or fully satisfies the terms of the contract.
07. **Tax Home.** For income tax purposes, the term tax home refers to the taxpayer's principal place of business, employment, station, or post of duty regardless of where he maintains his personal or family residence. Thus, a taxpayer domiciled or residing in Idaho with a permanent post of duty in another state is an Idaho resident for Idaho income tax purposes. However, he is not entitled to a deduction for travel expenses incurred in the other state since that is his tax home.

08. **Terms.** Terms not otherwise defined in the Idaho Income Tax Act or these rules shall have the same meaning as is assigned to them by the Internal Revenue Code including Section 7701 relating to definitions of terms.

09. **These Rules.** The term these rules refers to IDAPA 35.01.01., relating to Idaho income tax.

10. **Wages.** The term wages relates to all compensation for services performed for an employer regardless of the form of payment.

(BREAK IN CONTINUITY OF SECTIONS)

034. **ESTATE -- RESIDENCY STATUS (Rule 034).**

01. **Resident Estates.** An estate is treated as a resident estate if the decedent was domiciled in Idaho on the date of his or her death. If the estate is other than an estate of a decedent, it is treated as a resident estate if the person for whom the estate was created is a resident of Idaho.

02. **Nonresident Estates.** If the estate does not qualify as a resident estate, it is treated as a nonresident estate. The tax liability of a nonresident estate is computed in the same manner as a nonresident individual.

(BREAK IN CONTINUITY OF SECTIONS)

121. **ADJUSTMENTS TO TAXABLE INCOME -- SUBTRACTIONS AVAILABLE ONLY TO INDIVIDUALS (Rule 121).**

Section 63-3022, Idaho Code.

01. **Income Not Taxable by Idaho.** As provided in Section 63-3022(g), Idaho Code, subtract the amount of income that is exempt from Idaho income tax if included in taxable income. Income exempt from taxation by Idaho includes the following:

a. Certain income earned by Native Americans. See Rule 033 of these rules.

b. Retirement payments received pursuant to the old Teachers' Retirement System. Prior to its repeal on July 1, 1967, the old Teachers' Retirement System was codified at Title 33, Chapter 13, Idaho Code. Teachers who were employed by the state of Idaho and who retired on or after January 1, 1966, generally do not qualify for this exemption. Teachers who were not state employees and who retired on or after January 1, 1968, do not qualify. Teachers receiving benefits pursuant to the Public Employees' Retirement System, Title 59, Chapter 13, Idaho Code, do not qualify for the exemption. No exemption is provided for amounts received from other states, school districts outside Idaho, or any other source if the proceeds do not relate to teaching performed in Idaho.

02. **Military Compensation for Service Performed Outside Idaho.** As provided in Section 63-3022(j), Idaho Code, certain members of the United States Armed Forces may deduct from taxable income their military service pay received for military service performed outside Idaho. See Rule 032 of these rules.

03. **Standard or Itemized Deduction.** As provided in Section 63-3022(l), Idaho Code, deduct either the standard deduction amount as defined in Section 63, Internal Revenue Code, or the itemized deductions allowed by...
the Internal Revenue Code. If state income taxes are included in itemized deductions for federal purposes pursuant to Section 164, Internal Revenue Code, they shall be added to taxable income. See Subsection 105.02 of these rules.

a. Additional deductions allowed if claiming the standard or itemized deduction. The deductions provided in Subsections 121.03.a.i. and 121.03.a.ii. are allowed in addition to claiming the standard or itemized deduction.

i. An additional deduction is allowed by Section 63-3022(l), Idaho Code, for contributions to the state of Idaho for credit to the medical assistance account if the contributions have not been previously deducted in computing Idaho taxable income.

ii. An additional deduction is allowed by Section 63-3022(l), Idaho Code, for certain expenditures incurred in providing a qualified family member with personal care services if the expenditures have not been previously deducted in computing Idaho taxable income.

b. Additional deductions allowed if claiming itemized deductions. If an itemized deduction allowable for federal income tax purposes is reduced for the mortgage interest credit or the foreign tax credit, the amount that would have been allowed if the federal credit had not been claimed is allowed as an itemized deduction.

04. Social Security and Railroad Retirement Benefits. As provided in Section 63-3022(o), Idaho Code, subtract from taxable income the amount of social security and certain railroad retirement benefits included in gross income pursuant to Section 86, Internal Revenue Code. The term railroad retirement benefits means Tier I, Tier II, and supplemental benefits paid by the Railroad Retirement Board. Supplemental benefits, for purposes of this rule, include railroad unemployment and sickness benefits.

05. Self-Employed Worker's Compensation Insurance Premiums. As provided in Section 63-3022(p), Idaho Code, self-employed individuals may subtract from taxable income the premiums paid to secure worker's compensation insurance for coverage in Idaho if the premiums have not been previously deducted in computing taxable income. The term worker's compensation insurance means "workmen's compensation" as defined in Section 41-506(d), Idaho Code. Premiums paid to secure worker's compensation insurance coverage are those payments made in compliance with Section 72-301, Idaho Code.

06. Retirement Benefits. As provided in Section 63-3022A, Idaho Code, and Rule 130 of these rules, a deduction from taxable income is allowed for certain retirement benefits.

07. Insulation of an Idaho Residence. As provided in Section 63-3022B, Idaho Code, and Rule 140 of these rules, a deduction from taxable income is allowed for qualified expenses related to the insulation of an Idaho residence.

08. Alternative Energy Devices. As provided in Section 63-3022C, Idaho Code, and Rule 150 of these rules, a deduction from taxable income is allowed for qualified expenses related to the acquisition of an alternative energy device used in an Idaho residence.

09. Household and Dependent Care Services. As provided in Section 63-3022D, Idaho Code, and Rule 160 of these rules, a deduction from taxable income is allowed for certain employment related expenses incurred for the care of qualifying individuals.

10. Household Deduction for Elderly or Developmentally Disabled Dependents. As provided in Section 63-3022E, Idaho Code, and Rule 165 of these rules, a deduction from taxable income is allowed for maintaining a household where an elderly or developmentally disabled family member resides.

11. Participation in a Residential Conservation or Weatherization Program. As provided in Section 63-3022F, Idaho Code, a deduction is allowed for amounts included in taxable income as a result of the taxpayer's participation in a qualified residential conservation or weatherization program.

12. Reparations to Displaced Japanese Americans. As provided in Section 63-3022G, Idaho Code,
certain individuals are allowed a deduction for amounts included in taxable income relating to reparation payments from the United States Civil Liberties Public Education Fund.

13. Capital Gains. As provided in Section 63-3022H, Idaho Code, and Rules 170 through 173 of these rules, a deduction from taxable income may be allowed for net capital gains recognized from the sale of qualified property.

14. Adoption Expenses. As provided in Section 63-3022I, Idaho Code, and Rule 185 of these rules, a deduction from taxable income is allowed for certain expenses incurred when adopting a child.

15. Medical Savings Account. As provided in Section 63-3022K, Idaho Code, and Rule 190 of these rules, a deduction from taxable income is allowed for qualifying contributions to a medical savings account.

(BREAK IN CONTINUITY OF SECTIONS)


01. In General.

a. Qualified property held by an S corporation or partnership may be eligible for the Idaho capital gains deduction. The deduction is claimed on the return of an individual shareholder or individual partner.

b. Partnerships and S corporations electing to pay the tax for a nonresident individual pursuant to Section 63-3022L, Idaho Code, are not allowed to claim a capital gains deduction.

02. Limitation of Interest in Pass-Through Entity.

a. An individual may claim an Idaho capital gains deduction on the pass-through gain from qualified property of an S corporation or partnership only to the extent that he held his interest in income of the S corporation or partnership for the required holding period. A shareholder's interest in income of the S corporation is his pro rata share of the income or loss. A partner's interest in income of the partnership is his distributive share of partnership profits. The individual must also meet any gross income limitations specified in Section 63-3022H(3), Idaho Code, for that type of property.

b. Example. A shareholder in an S corporation had a fifty percent (50%) interest in income in years one (1) through three (3). In year four (4) the shareholder sold half his stock. During years four (4) through eight (8) the shareholder had a twenty-five percent (25%) ownership interest. In year nine (9) the shareholder purchased additional stock and his ownership interest increased to fifty percent (50%). In year ten (10) the S corporation recognizes a capital gain on the sale of Idaho real property held since year one (1). The shareholder reports fifty percent (50%) of the gain on his tax return for year ten (10), but is entitled to a capital gains deduction on only twenty-five percent (25%) of the total gain. His capital gains deduction is limited to twenty-five percent (25%) of the gain since he did not hold his fifty percent (50%) ownership interest for the full five (5) years preceding the date of the sale of the property.

03. Multistate Entities. A nonresident shareholder of an S corporation or a nonresident partner of a partnership required to allocate and apportion income as set forth in Section 63-3027, Idaho Code, shall compute his Idaho capital gains deduction on his interest in income of that portion of the qualifying capital gains allocated or apportioned to Idaho.

04. Examples.

a. XYZ Farms, a multistate partnership, sold a parcel of Idaho farmland purchased seven (7) years ago. The sixty thousand dollar ($60,000) gain is determined to be business income and is included in income
apportionable to Idaho. The partnership has a seventy-five percent (75%) Idaho apportionment factor. Each partner may claim an Idaho capital gains deduction of nine thousand dollars ($9,000), computed as follows: ($60,000 X 75% = $45,000 gain apportioned to Idaho X 1/3 = $15,000 attributable to each partner X 60% = $9,000 capital gains deduction allowable on each partner's nonresident return).

b. XYZ Farms, a multistate partnership, sold a parcel of Idaho real estate held for investment for the past seven (7) years. The sixty thousand dollar ($60,000) gain is determined to be nonbusiness income and is allocated to Idaho. The three (3) nonresident partners share equally in the partnership profits. Each partner may claim an Idaho capital gains deduction of twelve thousand dollars ($12,000), computed as follows: ($60,000 gain allocated to Idaho X 1/3 = $20,000 partner’s share X 60% = $12,000 Idaho capital gains deduction allowable on each partner's nonresident return).

c. A resident partner’s capital gain is not limited by the apportionment factor of the pass-through entity. Therefore, in both of the examples in Subsections 173.04.a. and 173.04.b., a resident partner may claim an Idaho capital gains deduction of twelve thousand dollars ($12,000).

(BREAK IN CONTINUITY OF SECTIONS)

200. NET OPERATING LOSS -- CORPORATIONS (Rule 200).
Section 63-3021, Idaho Code.

01. Unitary Taxpayers. Each corporation included in a unitary group must determine its respective share of the Idaho apportioned net operating loss incurred by the unitary group for the taxable year. A corporation’s share of the net operating loss is computed using its Idaho apportionment factor for the year of the loss. The corporation must add or subtract its nonbusiness income or loss allocated to Idaho to its share of the apportioned loss.

02. Net Operating Losses That Survive a Merger. Subject to the provisions of Sections 381 and 382, Internal Revenue Code, Idaho net operating losses incurred by a corporation will survive a merger.

a. Changes in the location of a loss corporation’s business or its key employees shall not be treated as a failure to satisfy the continuity of business requirements.

b. If the pre-merger corporation conducted multistate operations, the Section 382, Internal Revenue Code, loss limitation is limited further by the pre-merger loss corporation's Idaho apportionment factor for the last taxable year preceding the date of the merger.

(BREAK IN CONTINUITY OF SECTIONS)

201. NET OPERATING LOSS CARRYBACKS AND CARRYOVERS (Rule 201).
Section 63-3022(d), Idaho Code.

01. Definitions For Purposes of Net Operating Loss Carrybacks and Carryovers.

a. The term net operating loss deduction means the sum of the Idaho net operating losses carried to another taxable year and subtracted in computing Idaho taxable income.

b. A net operating loss is absorbed when it has been fully subtracted in computing Idaho taxable income.

02. Adjustments to Net Operating Losses.
a. Adjustments to a net operating loss shall be determined pursuant to the law applicable to the loss year.  

b. Adjustments to a net operating loss deduction may be made even though the loss year is closed due to the statute of limitations. 

03. Adjustments in Carryback and Carryover Years. 

a. Adjustments to income in a carryback or carryover year shall be made for purposes of determining how much, if any, of the net operating loss may be carried over to subsequent years. 

b. Adjustments are made pursuant to the law applicable to carryback or carryover year. 

c. Adjustments may be made even though the year is closed due to the statute of limitations. 

04. Net Operating Loss Carrybacks. 

a. Except as provided in Subsection 201.04.c., the net operating loss carryback, not to exceed one hundred thousand dollars ($100,000) per taxpayer, is applied to the third preceding taxable year and if not absorbed, the difference applied to the second preceding taxable year and if not absorbed, the difference applied to the first preceding year. The loss not absorbed in the carryback years may be subtracted from taxable years arising in the succeeding fifteen (15) years, in order, until absorbed. 

b. For a unitary group of corporations, each corporation having a net operating loss that results from its share of the Idaho apportioned loss adjusted for its nonbusiness income or nonbusiness loss is limited to a maximum carryback of one hundred thousand dollars ($100,000). 

c. The taxpayer may elect to forego the carryback provision of Subsection 201.04.a., and deduct the net operating loss in the fifteen (15) succeeding taxable years, in order, until the loss is absorbed. 

d. Timing and Method of Electing to Forego Carryback. The election must be made by the due date of the loss year return, including extensions. Once the completed return is filed, the extension period expires. The election referred to in this subsection is made by attaching a statement to the taxpayer's income tax return for the taxable year of the loss. The statement must contain the following information: 

i. The name, address, and taxpayer's social security number or employer identification number; 

ii. A statement that the taxpayer makes the election pursuant to Section 63-3022(d)(1), Idaho Code, to forego the carryback provision; and 

iii. The amount of the net operating loss. 

e. If the election is made on an amended or original return filed subsequent to the time allowed in Subsection 201.04.d. of this rule, it is considered untimely and the net operating loss shall be applied as provided in Subsection 201.04.a. 

05. Order in Which Losses Are Applied in a Year. Loss carryovers are deducted before deducting any loss carrybacks applicable to the same taxable year. 

06. Documentation Required When Claiming a Net Operating Loss Deduction. A taxpayer claiming a net operating loss deduction for a taxable year must file with his return for that year a concise statement setting forth the amount of the net operating loss deduction claimed and all material and pertinent facts, including a detailed schedule showing the computation of the net operating loss and its carryback or carryover.
253. NONRESIDENT AND PART-YEAR RESIDENT INDIVIDUALS -- ADDITIONS REQUIRED IN COMPUTING IDAHO ADJUSTED INCOME (Rule 253).
Section 63-3026A(6), Idaho Code.

01. Interest and Dividends Not Taxable Pursuant to the Internal Revenue Code. Add interest and dividend income not taxable pursuant to the Internal Revenue Code that was received while residing in or domiciled in Idaho. However, do not include interest received from obligations of the state of Idaho or any political subdivision of Idaho. This interest is exempt from Idaho income tax.

02. Net Operating Loss Deduction. Add any net operating loss deduction included in Idaho gross income.

03. Capital Loss. Add capital losses included in Idaho gross income if the loss was incurred while not residing in and not domiciled in Idaho, or if the loss relates to an activity not taxable by Idaho at the time the loss was incurred.

04. Lump Sum Distributions. Add the taxable amount of a lump sum distribution, deducted from gross income pursuant to Section 402(d), Internal Revenue Code, received while residing in or domiciled in Idaho. This includes both the ordinary income portion and the amount eligible for the capital gain election.

05. Medical Savings Account. Add the amount withdrawn from a medical savings account to the extent the withdrawal is treated as income by Idaho law.

(BREAK IN CONTINUITY OF SECTIONS)

830. INFORMATION RETURNS (Rule 830).
Section 63-3037, Idaho Code.

01. In General. Information returns are not required to be filed with the Tax Commission except as follows:

a. Form 1099-MISC, Miscellaneous Income, if it is issued for transactions related to property located or utilized in Idaho or for services performed in Idaho.

b. Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc., if Idaho income tax is withheld.

c. Form 1099-S, Proceeds From Real Estate Transactions, if it is issued for transactions related to property located in Idaho.

d. Form MSA-1, Medical Savings Accounts.

02. Submitting Returns. Information returns shall be submitted to the Tax Commission on federal Form 1099 or magnetic media. Taxpayers reporting on magnetic media shall contact the Tax Commission for specifications prior to submitting the information.

03. Due Date of Information Returns. Information returns shall be made on a calendar year basis. The due date is the last day of February, following the close of the calendar year.
(BREAK IN CONTINUITY OF SECTIONS)

885. INTEREST ON REFUNDS (Rule 885).
Section 63-3073, Idaho Code.

01. In General. Taxpayers shall receive interest on refunds of all amounts illegally or erroneously assessed or collected. No interest is payable on refunds of amounts that are voluntary or unrequested payments exceeding the tax due.

02. Computation. The Tax Commission shall compute interest on refunds as follows:
   a. Taxes erroneously or illegally assessed or collected. Interest shall be computed from the date the excess amount was received or the due date for filing the return to which the amount relates, whichever is later.
   b. Refunds of income tax withheld. The Tax Commission will pay interest on refunds of withholding if the refund is paid more than sixty (60) days after the due date of the income tax return or the date it was filed, whichever is later. For purposes of this rule, the refund is considered paid on the date it is postmarked. If a taxpayer unduly delays the processing of his refund by failing to respond promptly to requests for information or in any other way, the Tax Commission may deduct time attributable to the delay from the total processing time to determine whether interest shall be paid and from what date. Unless reasonable cause is established, undue delay occurs if the taxpayer’s delay is more than sixty (60) days. Pursuant to this subsection, interest is computed from the due date, or extended due date, of the return.
   c. Tentative payments. The Tax Commission may not pay interest on a refund resulting from an estimated or tentative payment.
   d. Refunds from net operating loss and capital loss carrybacks. Refunds from net operating loss and capital loss carrybacks include refunds from credits carried to years other than the year to which the net operating loss or capital loss deduction applies. Interest on these refunds is computed from the last day of the loss year.
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the Administrative Bulletin 96-9, September 4, 1996, pages 194 through 211.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact James Hustead at (208) 334-7530.

Dated this 23rd day of October, 1996.

James Hustead  
State Tax Commission  
800 Park, Plaza IV  
P.O. Box 36  
Boise, Id 83722  
(208) 334-7530

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin 96-9, September 4, 1996, pages 194 through 211.

This rule has been adopted as final by the Agency and is now pending review by the 1997 Idaho State legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the Administrative Bulletin 96-5, May 1, 1996 pages 82 and 83.

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

Dated this 23rd day of October, 1996.

Alan Dornfest
State Tax Commission
800 Park, Plaza IV
P.O. Box 36
Boise, Id 83722
(208) 334-7530

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin 96-5, May 1, 1996, pages 82 and 83.

This rule has been adopted as final by the Agency and is now pending review by the 1997 Idaho State legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: There are substantive changes from the proposed rule text. Only those sections that have changed from the original proposed text are printed in this Bulletin following this notice.

RULE 125 AND RULE 260: Since the legislature recodified the property tax codes, the statutes cited in the proposed Rule 125 and Rule 260 need to reflect the legislative changes.

The original text of the proposed rules was published in the Administrative Bulletin 96-6, June 5, 1996 pages 231 through 245.

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

Dated this 23rd day of October, 1996.

Alan Dornfest
State Tax Commission
800 Park, Plaza IV
P.O. Box 36
Boise, Id 83722
(208) 334-7530

IDAPA 35
TITLE 01
Chapter 03

RULES GOVERNING AD VALOREM PROPERTY TAXES

There are substantive changes from the proposed rule text.

Only those sections that have changed from the original proposed text are printed in this Bulletin following this notice.

The complete original text was published in the Idaho Administrative Bulletin, Volume 96-6, June 5, 1996 Pages 231 through 245.
This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.

TEXT OF DOCKET NO. 35-0103-9604

125. PROPERTY EXEMPT FROM TAXATION--FACILITIES FOR WATER OR AIR POLLUTION CONTROL.

01. Exempt Property. Only those portions of installations, facilities, machinery, or equipment which are devoted exclusively to elimination, control, or prevention of water or air pollution are exempt. The owner of the property shall annually petition the assessor for exemption. (7-1-93)

02. Calculation of Partial Exemption. Exemption will only be allowed if net income from saleable by-products recovered from installations, facilities, machinery, or equipment will not adequately compensate the owner for the total value of the installation. The exemption shall not include the percentage of the value for any portion of the facility which is used for the production of marketable by-products. The exempted value shall be the percentage of total investment is the difference between the market value of the pollution control facilities and the present value of the net income from the sale of not having an economic return from the sale of recovered by-products. Net income shall be determined by subtracting the expenses of sale, raw materials required to produce by-products, and transportation to F.O.B. point from gross sales of recovered by-product.

EXAMPLE:
(For purposes of this example, assume the industry capitalization rate is 10%)
Purchase Price of Scrubber $1 million/20 year life
1st Year Calculation of Exemption

| Gross sales of precipitate | $11,000/yr |
| Transport to F.O.B. point | $100/yr |
| Lime to precipitate products | $900/yr |
| NET INCOME | $10,000/yr |

Industry Capitalization Rate is 10%

Present worth of 1 per period (20 years/10%) 8.513

Present value of net income $85,130

Therefore, exempt value is ($1,000,000 - $85,130) or 91.5% exempt $914,870

Indirect costs associated with operating the scrubber such as power, maintenance, etc., are not proper deductions from gross sales to reach net income. (7-1-93)

03. Basic sewage disposal systems as required by city, county, or state codes or by the State Department of Health for residential, commercial, and industrial properties are not exempt under Section 63-105T, Idaho Code.
unless the primary purpose of the facilities is the elimination of industrial waste. A determination will be made case
by case for the allowable exemption of facilities required by the State Department of Health for control of pollution
from industrial wastes. (7-1-93)

0403. Ineligibility. Landfills, toxic waste dumps, sewage treatment plants or other similar treatment
plants, or storage facilities deriving revenue from processing or storing pollution or pollution by-products generated
by other persons or businesses are ineligible for this exemption. (7-1-93)

0504. Filing Procedure. Petition for exemption shall be filed in the following manner: (7-1-93)
a. Forms. Declaration forms for the reporting of real or personal property qualifying for exemption
may be obtained from the county assessor or Commission. The property owner may obtain the declaration forms
issued by the Tax Commission from the county assessor or the Tax Commission. (7-1-93)
b. Declaration. The property owner completes (the declaration to report shall contain an itemized
listing of all installations, facilities, machines or equipment qualifying for exemption. Each component part of the
system must be identified by a brief description (e.g., Dust Collector), the date of original acquisition, dollar amount
of the original cost, and the percentage of the component devoted exclusively to pollution control. The petition must
be signed by the owner or duly authorized agent. Lack of required information shall be grounds for denial. (7-1-93)
c. Timing. The completed declaration must be filed with the county assessor for locally assessed
property or the Tax Commission for centrally assessed property by March 15th of each year. (7-1-93)
d. Inspection. The county or Tax Commission representative may inspect the property or audit the
owner's records to identify components petitioned for exemption. Those components listed on the declaration must be
identifiable as capital assets of the property. (7-1-93)

06. Exemption Reported on Abstracts. The assessment notice shall show the assessed value of property
subject to taxation and property qualifying for exemption. For locally assessed property, exempt value shall be
reported on the real and personal property abstracts. (7-1-93)

07. Water Corporation Property. A portion of Water Corporation Property Exempt from Taxation. (7-1-93)
a. Public Hearing. The Idaho Public Utilities Commission is requested to notify the Tax Commission
on or before June 1 of each current year of the value of the investment percentage of the total plant of
the each water company that is devoted exclusively to the elimination, control, or prevention of water pollution or air
pollution. (7-1-93)
b. In estimating the market value of the company for assessment purposes, the Tax Commission will
take into consideration the investment percentage as certified by the Public Utilities Commission that such equipment
bears to the total invested plant of the company. (7-1-93)
c. The Tax Commission will notify the water company of the estimated market value, gross assessed
value, and the amount of exemption allowed under Section 63-105P, Idaho Code, on or before July 15 of
each current year. (7-1-93)
d. Any person or party wishing to contest the percentage of exemption reported to the Tax
Commission by the Public Utilities Commission may submit a written request for public hearing to the Tax
Commission stating the grounds therefore, by August 1 of the current tax year. The request for hearing shall state the
petitioner's grounds for contesting the percentage reported by the Public Utilities Commission. The Tax Commission
shall notify the petitioner's hearing time and place on or before the second Monday of August. (7-1-93)
e. Any person or party requesting a public hearing shall be notified of the time and place of hearing
within thirty (30) days. (7-1-93)
260. ASSESSOR'S PLAT BOOK.

01. Plat Maps. Plat maps for all privately owned land shall be prepared as follows: (7-1-93)

a. Permanent Plats shall be drafted on thirty (30) inch by thirty-six (36) inch, 0.003 inch drafting film (minimum thickness). (See Sections 50-1304 and 63-209, Idaho Code.) (7-1-93)

b. Section, aliquot part, subdivision, and parcel boundaries shall be drafted with ink on drafting film and in accordance with the most current, Bureau of Land Management (BLM) “Manual of Instructions for the Survey of the Public Lands of the United States” published by the Government Printing Office. (See Section 50-1304, Idaho Code.) (7-1-93)

c. Parcel numbers, and all other desired information, Plat titles, subdivision names, and parcel dimensions shall be drafted with ink. Annotative information shall be added as necessary and, if plotted by computer, be of appropriate font style and size to be easily readable. The minimum letter height shall be 1.25 millimeters. (See Section 50-1304, Idaho Code.) (7-1-93)

d. Parcel numbers and other desired information shall be drafted with ink or with film lead. Section outlines shall be platted according to: technical descriptions of Bureau of Land Management, formerly the General Land Office (GLO), surveys; field notes of General Land Office or Bureau of Land Management surveys; surveys recorded under Sections 55-1901 through 55-1911, Idaho Code; recorded corner perpetuation records (Sections 55-1601 through 55-1612, Idaho Code); recorded subdivision plats and assessor's plats (Sections 50-1301 through 50-1330, 63-209, and 63-210(2) Idaho Code); deeds or contracts with metes and bounds descriptions (Section 31-2709, Idaho Code); highway, railroad, and other engineering quality route surveys; relevant court decisions; and unrecorded data from registered land surveyors. (7-1-93)

e. Plats shall be drafted at the following scales: One (1) township at one (1) inch = one thousand two hundred (1,200) feet.; four (4) sections at one (1) inch = four hundred (400) feet.; one (1) section at one (1) inch = two hundred (200) feet.; one (1) quarter section at one (1) inch = one hundred (100) feet. Subdivision of sections shall be platted. (See Sections 31-2709 and 63-209, Idaho Code.) (7-1-93)

f. The Commission may permit variation from the above format due to computer mapping, photo mapping, or other systems. Requests for such variation shall be submitted in writing. (7-1-93)

g. Section outlines shall be platted according to: Technical descriptions on General Land Office or Bureau of Land Management surveys; field notes of General Land Office or Bureau of Land Management surveys; surveys recorded under Sections 55-1901 through 55-1911, Idaho Code; corner perpetuation records recorded under Sections 55-1601 through 55-1612, Idaho Code; subdivision plat and assessor's plat recorded under Sections 50-1301 through 50-1330, Idaho Code; deeds or contracts with metes and bounds descriptions; highway, railroad, and other engineering quality route surveys; relevant court decisions; and unrecorded data from registered land surveyors. (7-1-93)

h. Subdivision of sections shall be platted according to Section 31-2709, Idaho Code. (7-1-93)

02. Map Scales. Non-Computer and computer generated maps shall be scaled.

a. Non computer generated plats shall be: One (1) township at one (1) inch = fourteen thousand four hundred (14,400) inches (1,200 feet), 1:14,400; four (4) sections at one (1) inch = four thousand eight hundred (4,800) inches (400 feet), 1:4,800; one (1) section at one (1) inch = twenty four hundred (2400) inches (200 feet), 1:2,400; one (1) quarter section at one (1) inch = twelve hundred (1,200) inches (100 feet), 1:1,200. (___)
Subdivision, townsite, and metes and bounds parcels shall be platted according to sources cited in subsection 01.a., above, and also according to: Aerial photo information where necessary; and Bureau of Land Management or Idaho Department of Lands title records. (7-1-93)

To link parcel numbers and owners, a companion sheet shall accompany the plat map. It may take two forms:

a. A listing of parcel numbers and associated current owners; or (7-1-93)

b. A listing of parcel numbers and associated past and present owners, as shown in Charts 1 and 2 found in the Idaho Administrative Bulletin, July 1, 1993, Volume 93-1, "Forms, Appendices, Charts, Graphs, Etc.", page 35-158. Mapping done from aerial photographs will have the scale recalculated and shown on the map. (7-1-93)

Records. Property ownership records shall include a listing of the record owner of the property, or note that the owner is unknown. Other persons with interests of record, and all other persons who appear, from inspection or other information, to have an interest in the property shall be listed. Record ownership can be ascertained from: Subdivision, townsite, and metes and bounds parcels shall be platted to include the basis of bearing with monuments and their coordinates relative to the "Idaho Coordinate System". (See Section 31-2709, Idaho Code, Sections 50-1301, 50-1303, and 50-1304, Idaho Code.)  

ad. Recorded deeds, contracts, or other muniments of Plat titles, subdivision names, and parcel dimensions shall be drafted with ink, or generated by computer at an appropriate scale. The minimum letter height shall be 1.25 millimeters. (7-1-93)

b03. Recorded subdivision or assessor's plats, including those prepared under Section 50-1314, Idaho Code. Property Ownership Records. Ownership shall be shown on the property ownership records. (7-1-93)

e04. Court decisions, recorded and unrecorded: Ownership notations include the reputed owner of the property or note that the owner is unknown, or list other persons with interests of record. Ownership may be ascertained from numerous recorded sources. (See Sections 212, and 63-307, Idaho Code.)  

db. Recorded affidavits of identity or ownership; and Purchasers, agents, guardians, executors, administrators, heirs, and claimants may have their names inserted with the recorded owner's name. (See Sections 63-212 and 63-307, Idaho Code.)

e04. State and federal land ownership records. Uniform Parcel Numbering System. Each parcel shall be assigned a parcel number. (7-1-93)

f04. Unknown owner shall be listed only when diligent research discloses no ownership. The uniform parcel numbering system shall be used for mapping and record keeping. Each parcel's uniform parcel number shall appear on the plat map and on a companion sheet. The assigned parcel number may also be the tax number. (See Sections 63-209 and Section 63-210(1), Idaho Code.)

04b. Purchasers, agents, guardians, executors, administrators, heirs, and claimants may have their names inserted with the record owner's name, pursuant to Sections 63-309 through 63-313, Idaho Code. Contract purchasers must produce copies of relevant deeds, contracts, or muniments of title to effect this change. Such copies shall show, at a minimum: Seller and purchaser names; complete legal description of property; and signatures of parties to transaction. As long as the property boundary does not change, the new owner's name shall be assigned to the same parcel number on the companion sheet. A parcel number that exists at the time a property is divided or added to shall be canceled and a new number(s) assigned. (7-1-93)

05c. Detailed instructions for mapping Properties contiguous under common ownership determination, and but split by county line, section line, or tax code area boundary shall require separate parcel numbering numbers are found in IDAHO ASSESSOR'S GUIDE TO PLA T MAPPING. (7-1-93)

06d. The uniform parcel numbering system shall be used for all parcels for mapping and record keeping
purposes. Each parcel's uniform number shall appear on the plat map. The following information shall be used in implementing the uniform parcel numbering system: Rural land not subdivided shall have the township descriptor minus the “T” in positions 1, 2, and 3 of the parcel number. (7-1-93)

### LAND NOT SUBDIVIDED

<table>
<thead>
<tr>
<th>TOWNSHIP and RANGE</th>
<th>SECTION</th>
<th>PARCEL NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 N 05 E</td>
<td>04</td>
<td>0235</td>
</tr>
</tbody>
</table>

ai. The above number denotes Township 10 North, Range 5 East, Section 4 with the parcel being in the NE. Positions 4, 5, and 6 shall be the range descriptor minus the “R”. (7-1-93)

ii. Positions 7 and 8 shall be the section number. If the section number is less than 10, the section number is in position “8”, preceded by a zero in position “7”. (___)

iii. Positions 9, 10, 11, and 12 shall be the quarter section numbers. To assign the quarter section number, begin numbering in the northeast quarter (NE1/4) of the northeast quarter (NE1/4) and proceed counterclockwise. Starting in the NE1/4 of the section the numbers used range from zero to two thousand three hundred ninety nine (1 to 2399). Continuing counterclockwise, beginning in the NE1/4 of the northeast quarter (NW1/4), the numbers continue from two thousand four hundred to four thousand seven hundred ninety nine (2400 to 4799), thence, starting in the NnnE1/4 of the southwest quarter (SW1/4), assign numbers from four thousand eight hundred to seven thousand one hundred ninety nine (4800 to 7199), and beginning in the NnnE1/4 of the southeast quarter (SE1/4), assign quarter section numbers from seven thousand two hundred to nine thousand nine hundred ninety nine (7200 to 9999).

iv. The following parcel number example denotes Township 10 North, Range 5 East, Section 4 with the parcel being in the NE.

### LAND NOT SUBDIVIDED INSIDE CITY LIMITS

<table>
<thead>
<tr>
<th>CITY</th>
<th>ZERO'S IF NOT SUBD</th>
<th>SECTION NO</th>
<th>PARCEL NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>0000</td>
<td>029</td>
<td>2163</td>
</tr>
</tbody>
</table>

be. The above number tells you the parcel is land not subdivided inside the city limits, shall have a letter in position 1 of the parcel number. Each city letter designator shall be unique. (7-1-93)

i. Positions 2, 3, 4, 5, and 6 shall be zeros. (___)

ii. Positions 7 and 8 shall be the section number. Number these positions as required in Subsection 4d of this rule. (___)

iii. Positions 9, 10, 11, and 12 shall be the quarter section number. Number these positions as required in Subsection 4d of this rule. (___)

iv. When a metes and bounds parcel inside city limits is being numbered, positions 9, 10, 11, and 12 locate the parcel to the nearest quarter section. (___)
v. If a government lot is within a section, or an extended government lot is an extension of a section, the quarter section numbering shall be assigned as rural land not subdivided. For a government lot within a quarter section, the assigned number shall be a number within the sequence of numbers for the quarter section. For an extended section, the assigned number shall be within the sequence from the extended quarter section. (____)

vi. The following parcel number example denotes a parcel in the NE the city identified by the letter “A”: A 0 0 0 0 2 9 2 1 6 3. (____)

ef. This number indicates the parcel is in city A; it is a tax number denoted by all zeros (0); it is in section 29, and the four (4) digit parcel number 2163 locates it in the SENE. Subdivided land within the county, but not in a city, shall have the number zero, in position 1 of the parcel number. (7-1-93)(____)

i. Positions 2, 3, 4, and 5 shall be the subdivision number. The subdivision number shall not contain alphabetic characters. Each subdivision, whether the original townsite or new subdivision, shall be assigned a four (4) digit number. (____)

ii. Positions 6, 7, and 8 shall be the block number. (____)

iii. Positions 9, 10, and 11 shall be the lot number designated on the subdivision plat or an assigned number if characters on the subdivision plat are not acceptable as a parcel number. (____)

iv. Position 12 shall be a zero (0) if the lot is as originally platted. If a lot has been split once or combined once, then this becomes the letter “A”. If split a second time, the letter becomes a “B”, etceteras. These splits or combinations shall be listed on the companion sheet. (____)

v. The following parcel number example denotes a subdivided parcel not in any city, identified by the number “0”, subdivision number 62, block number 200, and lot number 29: 0 0 0 6 2 2 0 0 0 2 9 0. (____)

dg. When a metes and bounds parcel inside city limits is being numbered, digits 9, 10, 11, 12 locate the parcel to the nearest quarter quarter. Subdivided land within the cities shall have the city letter in position 1 of the parcel number. Each city letter designator shall be unique. (7-1-93)(____)

i. Positions 2, 3, 4, and 5 shall be the subdivision number. The subdivision number shall not contain alphabetic characters. Each subdivision, whether the original townsite or a new subdivision, shall be assigned a four (4) digit number. (____)

ii. Positions 6, 7, and 8 shall be the block number. (____)

iii. Positions 9, 10, and 11 shall be the lot number designated on the subdivision plat. An assigned subdivision plat number may be used if numbers comply with the parcel numbering system. (____)

iv. Position 12 shall be a zero (0) if the lot is as originally platted. If a lot has been split once or combined once, then this becomes the letter “A”. If split a second time, the letter becomes a “B”, etceteras. These splits or combinations shall be listed on the companion sheet. (____)

v. When one whole lot and part of another adjoining lot are under common ownership, one parcel number may be assigned. That parcel number shall be written using the whole lot’s number and position 12 shall be a letter. (____)

vi. The following parcel number example denotes a parcel in the city identified by the letter “A”, in subdivision with number 0062, block number 200, lot number 029, and has been modified once: A 0 0 6 2 0 0 0 2 9 A. (____)

CHART 3

eh. Should a government lot fall in place of or in addition to a quarter section, the designated numbers
shall encompass the entire area, whether smaller or larger than forty (40) acres. Patented mines and patented mining claims shall have the number “9” in positions 1 and 2 of the parcel number.

fi. As a general rule, number all sections starting in the most northeasterly corner, then continue in a counter-clockwise direction throughout each quarter section. Positions 3 through 8 shall denote the township and range, as in the land not subdivided format.

<table>
<thead>
<tr>
<th>LAND SUBDIVIDED</th>
</tr>
</thead>
<tbody>
<tr>
<td>CITY</td>
</tr>
<tr>
<td>A</td>
</tr>
</tbody>
</table>

The first digit shall be zero if the subdivision lies outside the city.

The last digit shall be zero or combined with another lot.

The city designator shall always be a letter which can be selected according to the county’s preference. For instance, greatest population could be city A; next in population could be city B. Another choice, where counties do not have cities with names starting with the same letter, would be to use the first letter of the city name, as an example, Challis, Stanley, and Mackay in Custer County could be denoted by C, S, and M. Positions 9 through 12 shall be a county assigned sequential account number for individual mines.

Digis 2, 3, 4, and 5 are for the subdivision number and shall not contain alpha characters. Each subdivision shall be assigned a four (4) digit number. An original townsite shall be treated as a subdivision and given a subdivision number. The following parcel number example denotes a parcel that is a patented mine in township 10 North, Range 36 East, with county assigned number 58: 9 9 1 0 N 3 6 E 0 0 5 8.

Positions 6, 7, and 8 shall be the block number. Condominiums in a city shall have a letter in position 1 of the parcel number. The city designator shall be a unique letter. For condominiums not in any city, position 1 is a zero.

Digits 9, 10, and 11 shall be the lot number designated on the subdivision plat or an assigned number if characters on the subdivision plat are not acceptable. Positions 2, 3, 4, and 5 shall be the condominium number and shall be four numbers. To differentiate between condominiums and subdivisions, numbers 0001 through 8999 are to be used for subdivisions, and numbers 9000 through 9999 for condominiums. Fill positions preceding the number with zeros to occupy all four positions.

Digis 12 shall be a zero (0) if the parcel is acceptable as originally platted. If it has been split once or combined once, then this digit becomes an A. If split a second time, the digit becomes a B, etcetera. These splits or combinations may be accounted for on the companion sheet, depending on companion sheet format. Positions 6, 7, and 8 shall be the block or building number. Position 6 may be a “C” to differentiate between a typical block or building number and a condominium common area.

When one whole lot and part of another adjoining lot are under common ownership, one parcel number shall be assigned. That parcel number shall be written using the whole lot’s number. See Land Subdivided Example. Parcel Number A00620072029A. Positions 9, 10, and 11 shall be the lot or unit number designated on the condominium plat or an assigned number. An assigned condominium plat number may be used if numbers comply with the parcel numbering system.

Personal Property. Personal property shall be numbered in a manner determined by the assessor and the Commission. Position 12 shall be a zero (0) if the parcel has not been modified since originally platted. If it has been split once or combined once, then this character becomes an “A”. If split a second time, the character becomes a
“B”, etceteras. These splits or combinations shall be listed on the companion sheet.

(7-1-93) ( )

(iv) Patented Mining Claims. Digits 1 and 2 shall contain nines. Digits 3 through 8 shall denote the township and range, as in the LAND NOT SUBDIVIDED format. Digits 9 through 12 shall be a county assigned sequential account number for individual mines. The following parcel number example denotes a parcel that is in the city identified by the letter “A”, with condominium number 9062, block or building number 007, lot or unit number 029, and has not been modified since originally platted: A 9 0 6 2 0 0 7 0 2 9 0.

(7-1-93) ( )

<table>
<thead>
<tr>
<th>PATENTED MINE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mine-Designator</td>
</tr>
<tr>
<td>----------------</td>
</tr>
<tr>
<td>P</td>
</tr>
</tbody>
</table>

(7-1-93)

(vi) Condominiums. The following example shall be used for condominium properties. The format is parallel to that used for Land Subdivided. The following parcel number example denotes a parcel that is in a city identified by the letter “A”, with condominium number 9062, block common area number C07, and is acceptable as originally platted: A 9 0 6 2 C 0 7 0 0 0 0.

(7-1-93) ( )

<table>
<thead>
<tr>
<th>CITY A, CONDO #9062, BUILDING #7, UNIT #29</th>
</tr>
</thead>
<tbody>
<tr>
<td>City</td>
</tr>
<tr>
<td>A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CITY A, CONDO #9062, COMMON AREA #7</th>
</tr>
</thead>
<tbody>
<tr>
<td>City</td>
</tr>
<tr>
<td>A</td>
</tr>
</tbody>
</table>

(vii) To differentiate between condominiums and subdivisions: reserve numbers 0001 through 8999 for subdivisions. Reserve numbers 9000 through 9999 for condominiums. The following parcel number example denotes a parcel that is in the city identified by the letter “A”, with condominium number 9062, block or building number 007, lot or unit number 029, and has been modified once: A 9 0 6 2 0 0 7 0 2 9 A.

(7-1-93) ( )

(p) Improvements on Private Leased Land. To number real property improvements on PRIVATE LEASED LAND IN RURAL AREAS, private leased land, use the same format as LAND NOT SUBDIVIDED; assigning Assign the alpha designator “L” to position 12.

(7-1-93) ( )

<table>
<thead>
<tr>
<th>IMPROVEMENTS ON RURAL LEASED LAND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Township &amp; Range</td>
</tr>
<tr>
<td>------------------</td>
</tr>
<tr>
<td>0 3 N 3 9 E</td>
</tr>
<tr>
<td>0 3 N 3 9 E</td>
</tr>
</tbody>
</table>

December 4, 1996 Page 121 Vol No. 96-12
To number improvements on private leased land in a subdivided area, use the `LAND SUBDIVIDED` format with the alpha designator “L” to position 12 as the twelfth digit character. Enter an appropriate explanation entry on the companion sheet.

(7-1-93)

<table>
<thead>
<tr>
<th>Subdiv or City</th>
<th>Blk.-Bldg. or Condo</th>
<th>Lot or Common Area</th>
<th>Unit Number</th>
<th>Split/Combo</th>
<th>Rmk(s) on CmprsnSht</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>0 0 6 2</td>
<td>0 0 7</td>
<td>0 2 9</td>
<td>0</td>
<td>Lot20, Blk 7 Ringo SubDiv. (Land Only)</td>
</tr>
<tr>
<td>A</td>
<td>0 0 6 2</td>
<td>0 0 7</td>
<td>0 2 9</td>
<td>“L”</td>
<td>Improvements Only on Par 029</td>
</tr>
</tbody>
</table>

With the uniform numbering system, the assigned parcel number may also be the tax number. Refer to Section 63-302, Idaho Code, and ISTC 36. For improvements to leased land, enter an appropriate explanation on the companion sheet.

(7-1-93)

As long as the property boundary does not change, the new owner’s name shall be assigned to the same parcel number on the companion sheet. A parcel number that exists at the time a property is divided or added to shall be canceled and a new number or numbers assigned.

(7-1-92)

When rivers, roads, etcetera, are described by metes and bounds and accepted by dedication, a separate parcel number shall be assigned.

(7-1-93)

Properties contiguous under common ownership but split by county line, section line, or tax code area boundary shall require separate parcel numbers. Before starting parcel numbering, a work map must be made showing taxing jurisdiction boundaries.

(7-1-93)

07. A tax code area program shall be established and maintained by the Operating Property Bureau of the Commission.

(7-1-93)

02. Map Scales. Non-Computer and computer generated maps shall be scaled.

(____)

a. Non-computer generated plats shall be: One (1) township at one (1) inch = fourteen thousand four hundred (14,400) inches (1,200 feet), 1:14,400; four (4) sections at one (1) inch = four thousand eight hundred (4,800) inches (400 feet), 1:4,800; one (1) section at one (1) inch = twenty four hundred (2400) inches (200 feet), 1:2,400; one (1) quarter section at one (1) inch = twelve hundred (1,200) inches (100 feet), 1:1,200.

(____)

b. Mapping done from aerial photographs will have the scale recalculated and shown on the map.

(____)

c. Subdivision, townsite, and metes and bounds parcels shall be platted to include the basis of bearing with monuments and their coordinates relative to the “Idaho Coordinate System”. (See Sections 31-2709, 50-1301, 50-1303, and 50-1304, Idaho Code.)

(____)

d. Plat titles, subdivision names, and parcel dimensions shall be drafted with ink, or generated by computer at an appropriate scale. The minimum letter height shall be 1.25 millimeters.

(____)

03. Property Ownership Records. Ownership shall be shown on the property ownership records.

(____)

a. Ownership notations include the reputed owner of the property or note that the owner is unknown, or list other persons with interests of record. Ownership may be ascertained from numerous recorded sources. (See
b. Purchasers, agents, guardians, executors, administrators, heirs, and claimants may have their names inserted with the recorded owner's name. (See Sections 63-212 and 63-307, Idaho Code.)

04. Uniform Parcel Numbering System. Each parcel shall be assigned a parcel number.

a. The uniform parcel numbering system shall be used for mapping and record keeping. Each parcel's uniform parcel number shall appear on the plat map and on a companion sheet. The assigned parcel number may also be the tax number. (See Sections 63-209 and Section 63-210(1), Idaho Code.)

b. As long as the property boundary does not change, the new owner's name shall be assigned to the same parcel number on the companion sheet. A parcel number that exists at the time a property is divided or added to shall be canceled and a new number(s) assigned.

c. Properties contiguous under common ownership but split by county line, section line, or tax code area boundary shall require separate parcel numbers.

d. Rural land not subdivided shall have the township descriptor minus the “T” in positions 1, 2, and 3 of the parcel number.

i. Positions 4, 5, and 6 shall be the range descriptor minus the “R”.

ii. Positions 7 and 8 shall be the section number. If the section number is less than 10, the section number is in position “8”, preceded by a zero in position “7”.

iii. Positions 9, 10, 11, and 12 shall be the quarter section numbers. To assign the quarter section number, begin numbering in the northeast quarter (NE1/4) of the northeast quarter (NE1/4) and proceed counterclockwise. Starting in the NE1/4 of a section the numbers used range from zero to two thousand three hundred ninety nine (0 to 2399). Continuing counterclockwise, beginning in the NE1/4 of the northwest quarter (NW1/4), the numbers continue from two thousand four hundred to four thousand seven hundred ninety nine (2400 to 4799). Thence, starting in the NE1/4 of the southwest quarter (SW1/4), assign numbers from four thousand eight hundred to seven thousand one hundred ninety nine (4800 to 7199), and beginning in the NE1/4 of the southeast quarter (SE1/4), assign quarter section numbers from seven thousand two hundred to nine thousand nine hundred ninety nine (7200 to 9999).

iv. The following parcel number example denotes Township 10 North, Range 5 East, Section 4 with the parcel being in the NE1/4, NE1/4: 1 0 N 0 5 E 0 4 0 2 3 5.

e. Land not subdivided inside the city limits shall have a letter in position 1 of the parcel number. Each city letter designator shall be unique.

i. Positions 2, 3, 4, 5, and 6 shall be zeros.

ii. Positions 7 and 8 shall be the section number. Number these positions as required in Subsection 260.04.d of this rule.

iii. Positions 9, 10, 11, and 12 shall be the quarter section number. Number these positions as required in Subsection 260.04.d of this rule.

iv. When a metes and bounds parcel inside city limits is being numbered, positions 9, 10, 11, and 12 locate the parcel to the nearest quarter section.

v. If a government lot is within a section, or an extended government lot is an extension of a section, the quarter section numbering shall be assigned as rural land not subdivided. For a government lot within a quarter section, the assigned number shall be a number within the sequence of numbers for the quarter section. For an extended section, the assigned number shall be within the sequence from the extended quarter section.
vi. The following parcel number example denotes a parcel in the NE? of section 29 in the city identified by the letter "A": A 0 0 0 0 2 9 2 1 6 3.

Subdivided land within the county, but not in a city, shall have the number zero, in position 1 of the parcel number.

i. Positions 2, 3, 4, and 5 shall be the subdivision number. The subdivision number shall not contain alphabetic characters. Each subdivision, whether the original townsite or new subdivision, shall be assigned a four (4) digit number.

ii. Positions 6, 7, and 8 shall be the block number.

iii. Positions 9, 10, and 11 shall be the lot number designated on the subdivision plat or an assigned number if characters on the subdivision plat are not acceptable as a parcel number.

iv. Position 12 shall be a zero (0) if the lot is as originally platted. If a lot has been split once or combined once, then this becomes the letter, "A". If split a second time, the letter becomes a "B", etceteras. These splits or combinations shall be listed on the companion sheet.

v. The following parcel number example denotes a subdivided parcel not in any city, identified by the number "0", subdivision number 62, block number 200, and lot number 29: 0 0 0 6 2 2 0 0 0 2 9 0.

Subdivided land within the cities shall have the city letter in position 1 of the parcel number. Each city letter designator shall be unique.

i. Positions 2, 3, 4, and 5 shall be the subdivision number. The subdivision number shall not contain alphabetic characters. Each subdivision, whether the original townsite or a new subdivision, shall be assigned a four (4) digit number.

ii. Positions 6, 7, and 8 shall be the block number.

iii. Positions 9, 10, and 11 shall be the lot number designated on the subdivision plat. An assigned subdivision plat number may be used if numbers comply with the parcel numbering system.

iv. Position 12 shall be a zero (0) if the lot is as originally platted. If a lot has been split once or combined once, then this becomes the letter "A". If split a second time, the letter becomes a "B", etceteras. These splits or combinations shall be listed on the companion sheet.

v. When one whole lot and part of another adjoining lot are under common ownership, one parcel number may be assigned. That parcel number shall be written using the whole lot's number and position 12 shall be a letter.

vi. The following parcel number example denotes a parcel in the city identified by the letter "A", in subdivision with number 0062, block number 200, lot number 029, and has been modified once: A 0 0 6 2 2 0 0 0 2 9 A.

Patented mines and patented mining claims shall have the number "9" in positions 1 and 2 of the parcel number.

i. Positions 3 through 8 shall denote the township and range, as in the land not subdivided format.

ii. Positions 9 through 12 shall be a county assigned sequential account number for individual mines.

iii. The following parcel number example denotes a parcel that is a patented mine in township 10.
Condominiums in a city shall have a letter in position 1 of the parcel number. The city designator shall be a unique letter. For condominiums not in any city, position 1 is a zero.

Positions 2, 3, 4, and 5 shall be the condominium number and shall be four numbers. To differentiate between condominiums and subdivisions, numbers 0001 through 8999 are to be used for subdivisions, and numbers 9000 through 9999 for condominiums. Fill positions preceding the number with zeros to occupy all four positions.

Positions 6, 7, and 8 shall be the block or building number. Position 6 may be a “C” to differentiate between a typical block or building number and a condominium common area.

Positions 9, 10, and 11 shall be the lot or unit number designated on the condominium plat or an assigned number. An assigned condominium plat number may be used if numbers comply with the parcel numbering system.

Position 12 shall be a zero (0) if the parcel has not been modified since originally platted. If it has been split once or combined once, then this character becomes an “A”. If split a second time, the character becomes a “B”, etceteras. These splits or combinations shall be listed on the companion sheet.

The following parcel number example denotes a parcel that is in the city identified by the letter “A”, with condominium number 9062, block or building number 007, lot or unit number 029, and has not been modified since originally platted: A 9 0 6 2 0 0 7 0 2 9 0.
IDAPA 35 - IDAHO STATE TAX COMMISSION

35.01.03 - RULES GOVERNING AD VALOREM PROPERTY TAXES

DOCKET NO. 35-0103-9605

NOTICE OF VACATION OF PROPOSED RULE-MAKING

ACTION: The action under Docket No. 35-0103-9605, concerns the vacation of proposed rule-making of IDAPA 35, Title 01, Chapter 03, Rules Governing Ad Valorem Property Taxes.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency is vacating the proposed rule-making portion of Docket No. 35-0103-9605. The temporary rule adopted under 35-0103-9605 is unaffected by this action. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: Rule 250 and 525 were published as a temporary and proposed rule in the Administrative Bulletin Volume 96-6, June 5, 1996 pages 246 through 248. The proposed rules are hereby being vacated and are amended now as proposed rules under Docket 35-0103-9606. This is a result of House Bill 790, House Bill 700, and Senate Bill 1516. The change requires the county and school district abstracts of value to indicate and subtract the amount of value for levies to be calculated correctly and properly.

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

Dated this 23rd day of October, 1996.

Alan Dornfest
State Tax Commission
800 Park, Plaza IV
P.O. Box 36
Boise, Id 83722
(208) 334-7530

______________________________

IDAPA 35
TITLE 01
CHAPTER 03

RULES GOVERNING AD VALOREM PROPERTY TAXATION

This docket vacates the proposed rule only.

The temporary rule is still in effect until 7-1-97.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: There are substantive changes from the proposed rule text. Only those sections that have changed from the original proposed text are printed in this Bulletin following this notice.

Since the legislature recodified the property tax codes, the statutes cited in the proposed Rule 125 and Rule 260 need to reflect the legislative changes.

Only the sections that have changes are printed in this bulletin. The original text of the proposed rules was published in the Administrative Bulletin 96-8, August 7, 1996, pages 930 through 942.

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

Dated this 23rd day of October, 1996.

Alan Dornfest
State Tax Commission
800 Park, Plaza IV
P.O. Box 36
Boise, Id 83722
(208) 334-7530

AD VALOREM PROPERTY TAXES

There are substantive changes from the proposed rule text.

Only those sections that have changed from the original proposed text are printed in this Bulletin following this notice.

The complete original text was published in the Idaho Administrative Bulletin, Volume 96-8, August 7, 1996, Pages 930 through 942.
This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.

TEXT OF DOCKET NO. 35-0103-9606

126. PROPERTY EXEMPT FROM TAXATION -- QUALIFIED EQUIPMENT UTILIZING POST CONSUMER OR POST INDUSTRIAL WASTE.

01. Qualified Personal Property. Only that qualified personal property, located in Idaho, which utilizes postconsumer waste or post industrial waste in the production of a "product", shall be exempt from taxation as personal property. The owner of the equipment shall, annually, petition the assessor for exemption. (____)

02. Application. The exemption shall be allowed only if the owner files the form prescribed by the State Tax Commission, which reports for the previous calendar year, the actual time each piece of qualified equipment is in use in the production of qualified "product" and non-qualified "product". (____)

03. Exempt Petition’s Definitions. Petition for exemption shall be filed in the following manner: (____)
   a. Forms. Declaration forms for the reporting of personal property qualifying for exemption may be obtained from the county assessor or State Tax Commission. (____)
   b. Declaration - qualified equipment. The declaration shall contain an itemized listing of all machines or equipment qualifying for exemption. Each component part of the system must be identified by a brief description, the date of purchase and original cost, and the percentage of production time the component is devoted exclusively to the production of "product". The petition must be signed by the owner or duly authorized agent. Lack of required information shall be grounds for denial. (____)
   c. Declaration - non-qualifying equipment. The declaration shall contain an itemized listing of all non-qualifying machines or equipment used in the production of "product". This declaration shall list all non-qualifying taxable personal property as described in Section 63-302, Idaho Code. Lack of required information shall be grounds for denial. (____)
   d. Timing. The completed declarations must be filed with the county assessor by March 15th of each year. (____)
   e. Inspection. The county or Commission representative may inspect the property or the owner's records to identify components petitioned for exemption. Those components listed on the declaration must be identifiable as qualifying personal property assets of the claimant. (____)

(BREAK IN CONTINUITY OF SECTIONS)

250. RATIO STUDIES.

01. Use of "Ratio Study Manual." Procedures to be used in the ratio study and computation of adjusted market value shall be described in the Tax Commission's "Ratio Study Manual." (3-23-94)

02. Assessor to Identify School Districts. Beginning with the 1994 annual ratio study, each county

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assessor will provide to the Tax Commission the school district in which each sale submitted for the ratio study is located.

03. Abstracts of Value by School District. Beginning in 1994, each county auditor shall provide to the Tax Commission abstracts of the taxable value of all property within the portion of each school district in each county. These abstracts shall be submitted in the same manner and at the same time as provided for county abstracts of value.

04. Urban Renewal Increment and Exemption to Be Subtracted. The taxable value of each category of property within each school district shall not include the value that exceeds the value on the base assessment roll in any urban renewal district pursuant to Chapter 29, Title 50, and shall not include the value of any exemption pursuant to Sections 63-1056, 63-602P, 63-602AA, 63-602K, 63-602G, 63-602X, 63-602CC, and 63-602BB, Idaho Code.

(BREAK IN CONTINUITY OF SECTIONS)

329. IDENTIFICATION OF URBAN RENEWAL INCREMENT AND PARTIAL EXEMPTION VALUES ON COUNTY AND SCHOOL DISTRICT ABSTRACTS OF VALUE.

01. County and School District abstracts to balance. The taxable value of property in each category as shown on the abstracts prepared and submitted pursuant to section 63-509, Idaho Code, shall equal the sum of the taxable value of property in each category as shown on the school district abstracts, required pursuant to rule 250, for the portion of each school district located within each given county.

02. Identification of Increment. The value that exceeds the value on the base assessment roll in any urban renewal district, pursuant to chapter 29, title 50, Idaho Code, and Rule 350 shall be identified as the "increment."

03. Increment And Exemption Values to be Indicated. Beginning in 1997, in addition to the value of exemptions required pursuant to section 63-509, Idaho Code, any increment value and the value of any exemption provided under sections 63-602X and 63-602BB, Idaho Code, shall be indicated and subtracted from the taxable value shown for each category of property on each county and school district abstract.
IDAPA 35 - IDAHO STATE TAX COMMISSION
35.01.03 - RULES GOVERNING AD VALOREM PROPERTY TAXES
DOCKET NO. 35-0103-9607
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: There are substantive changes from the proposed rule text. Only those sections that have changed from the original proposed text are printed in this Bulletin following this notice. The original text of the proposed rules was published in the Administrative Bulletin 96-8, August 7, 1996, pages 943 through 946.

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

Dated this 23rd day of October, 1996.

Alan Dornfest
State Tax Commission
800 Park, Plaza IV
P.O. Box 36
Boise, Id 83722
(208) 334-7530

IDAPA 35
TITLE 01
Chapter 03

RULES GOVERNING AD VALOREM PROPERTY TAXES

There are substantive changes from the proposed rule text.

Only those sections that have changed from the original proposed text are printed in this Bulletin following this notice.

The complete original text was published in the Idaho Administrative Bulletin, Volume 96-8, August 7, 1996 Pages 943 through 946.

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

01. Adjustment. The adjustment effective January 1, 1996, is two and six tenths percent (2.6%). (____)

02. Effective Date. Effective July 1, 1997, the brackets in Section 63-120(4), 63-705 Idaho Code, are adjusted as follows:

<table>
<thead>
<tr>
<th>Income Range</th>
<th>Tax Reduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>income is $7410 or under</td>
<td>$1,000, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$7,411 but not more than $7,710</td>
<td>$980, or actual taxes, whichever is less;</td>
</tr>
<tr>
<td>$7,711, but not more than $8,030</td>
<td>$950, or actual taxes, whichever is less;</td>
</tr>
<tr>
<td>$8,031, but not more than $8,350</td>
<td>$930, or actual taxes, whichever is less;</td>
</tr>
<tr>
<td>$8,351, but not more than $8,650</td>
<td>$900, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$8,651, but not more than $8,970</td>
<td>$880, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$8,971, but not more than $9,290</td>
<td>$850, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$9,291, but not more than $9,590</td>
<td>$830, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$9,591, but not more than $9,910</td>
<td>$800, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$9,911, but not more than $10,230</td>
<td>$780, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$10,231 but not more than $10,540</td>
<td>$750, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$10,541, but not more than $10,860</td>
<td>$730, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$10,861, but not more than $11,170</td>
<td>$710, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$11,171, but not more than $11,480</td>
<td>$690, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$11,481, but not more than $11,800</td>
<td>$660, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$11,801, but not more than $12,110</td>
<td>$640, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$12,111, but not more than $12,420</td>
<td>$610, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$12,421, but not more than $12,730</td>
<td>$590, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$12,731, but not more than $13,050</td>
<td>$560, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$13,051, but not more than $13,370</td>
<td>$540, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$13,371, but not more than $13,680</td>
<td>$510, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$13,681, but not more than $13,980</td>
<td>$490, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$13,981, but not more than $14,310</td>
<td>$460, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$14,311, but not more than $14,620</td>
<td>$440, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$14,621, but not more than $14,930</td>
<td>$420, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$14,931, but not more than $15,260</td>
<td>$400, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$15,261, but not more than $15,560</td>
<td>$370, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$15,561, but not more than $15,880</td>
<td>$350, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>Property Tax Range</td>
<td>Amount</td>
</tr>
<tr>
<td>--------------------</td>
<td>--------</td>
</tr>
<tr>
<td>$15,881 to $16,190</td>
<td>$320, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$16,191 to $16,500</td>
<td>$300, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$16,501 to $16,820</td>
<td>$270, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$16,821 to $17,130</td>
<td>$250, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$17,131 to $17,450</td>
<td>$220, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$17,451 to $17,750</td>
<td>$200, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$17,751 to $18,070</td>
<td>$170, or actual taxes, whichever is less</td>
</tr>
<tr>
<td>$18,071 to $18,380</td>
<td>$150, or actual taxes, whichever is less</td>
</tr>
</tbody>
</table>
**EFFECTIVE DATE:** These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended or modified by a concurrent resolution in accordance with Section 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

**AUTHORITY:** In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-105 and 63-3039, Idaho Code.

**DESCRIPTIVE SUMMARY:** There are substantive changes from the proposed rule text. Only those sections that have changed from the original proposed text are printed in this Bulletin following this notice.

The original text of the proposed rules was published in the Idaho Administrative Bulletin, Volume 96-9, pages 212 - 214.

**RULE 562:** In response to some questions raised by county officials, the Tax Commission will clarify in Subsection 562.04. that “Each county assessor must certify the corrected values to the appropriate county auditor. Each county auditor must report the corrected values to the state tax commission and to each taxing district prior to the first Monday of August.” In response to questions received on the proposed rule, information is needed in Subsection 562.07. which defines Nonresidential Structure.

**ASSISTANCE ON TECHNICAL QUESTIONS:** For assistance on technical questions concerning this pending rule, contact Alan Dornfest at (208) 334-7530.

Dated this 23rd day of October, 1996.

Alan Dornfest, Tax Policy Specialist  
State Tax Commission  
800 Park, Plaza IV  
P.O. Box 36  
Boise, Id 83722  
(208) 334-7530
562. LIMITATION ON BUDGET REQUESTS, FOR PURPOSES OF SECTION 63-2220A, IDAHO CODE.

01. Budget Requests. Each Board of County Commissioners shall submit a budget request for each taxing district in the county that certifies a budget request to finance the ad valorem portion of its annual budget to the Tax Commission and shall not submit other documents unless requested to do so by the Tax Commission. Documents not to be submitted to the Tax Commission unless requested include newspaper advertisements, school district budget books, entire budget documents, other than the budget request, and similar documents. (6-30-95)

02. Property Values. The value of property subject to the occupancy tax pursuant to Chapter 39, Title 63, Idaho Code, shall be the non-prorated value. The value shall not include any portion of the value of improvements subject to property tax. If the exemption provided by Section 63-105DD, Idaho Code, has been granted, the value of improvements not subject to property tax must be reduced by the value of said exemption. (6-30-95)

03. Building Permits for Preceding Year. “Building permit for the preceding year” means a building permit, issued in the calendar year preceding submission of the formula, for installing new manufactured housing or for constructing improvements. Building permit shall not include any building permit issued for additions or alterations to existing residential improvements. Building permit shall not include any plumbing, electrical, or mechanical permit. Building permit shall not include any building permit refunded or cancelled by the issuing authority in the calendar year preceding submission of the formula. (6-30-95)

04. Use of Quantitative Formula. Any taxing district electing to use a quantitative formula based on the value of building permits for the preceding year must submit such formula and a building permit report to the State Tax Commission. The formula must be submitted no later than June 1 of the current tax year for any taxing district with a fiscal year beginning July 1 and no later than August 1 of the current tax year for all other taxing districts. (6-30-95)

05. Formula Use Limitations. The formula shall sum the values stated on the building permits and shall exclude building permits for properties known to be fully exempt from property tax. (6-30-95)

06. Approval of Formula by Commission. Upon receipt of the formula, the State Tax Commission must approve or disapprove said formula and must notify the taxing district and the county clerk of each county in which the district is located of the approved formula within 28 days. Upon disapproval of a formula, a district may submit a different formula within the time limits provided in subsection .04 of this rule. (6-30-95)

07. Building Permit Report Requirements. The building permit report required in subsection .04 of this section must be a list of the following:

(6-30-95)
a. Each building permit number, building address, or parcel number; (6-30-95)
b. A description of the improvement authorized by each building permit; (6-30-95)
c. The tax code area of the improvement authorized by each building permit; and (6-30-95)
d. The value stated on each building permit. (6-30-95)

02. Classification of Land Use Change. "Change of land use classification" shall mean any change in land use resulting in a category change and in an increase in taxable land value to be reflected on the current assessment roll. Beginning with the assessment roll prepared to reflect value as of January 1, 1997, the increase in taxable land value due to change of land use classification shall be computed by subtracting the taxable land value had the land remained in its previous use category, from the taxable land value in the current use category. (___)

03. New Construction Roll Listing. "Listing" shall mean a summary report of the net taxable value of property listed on the new construction roll. This report is to summarize the value reported on the new construction roll by taxing district or unit. Taxing districts and units shall be listed in the same order that is used for the certification of value required pursuant to section 63-510(1), Idaho Code. (___)

04. Corrected New Construction Roll. The values shown on the listing required in Section 562.02 shall be subject to the adjustment if net taxable value for any property included on the new construction roll is changed by the county board of equalization meeting pursuant to section 63-501, Idaho Code. Each county assessor must certify the corrected values to the appropriate county auditor. Each county auditor must report the corrected values to the state tax commission and to each taxing district prior to the first Monday of August on the notification required pursuant to section 63-510(1), Idaho Code. (___)

05. Manufactured Housing. “Installation” of new or used manufactured housing shall mean capturing the net taxable market value of the improvement(s) that did not previously exist within the county. (___)

06. Partial New Construction Values. The net taxable market value attributable directly to new construction shall be reported on the new construction roll in the tax year it is placed on the current assessment roll. Any increase in a parcel’s taxable value, due to new construction, shall be computed by subtracting the previous year’s or years’ partial taxable value(s) from the current taxable value. (___)

07. Nonresidential Structure. Nonresidential Structure shall mean any structure listed by the assessor in any category not described as residential, manufactured homes, or improvements to manufactured homes pursuant to IDAPA 35.01.03.327. (___)
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the August 7, 1996 Administrative Bulletin, Volume 96-8, pages 947 through 949.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Randy Nilson at (208) 334-7530.

Dated this 23rd day of October, 1996.

Randy Nilson
State Tax Commission
800 Park, Plaza IV
P.O. Box 36
Boise, Id 83722
(208) 334-7530

IDAPA 35
Title 01
Chapter 05

RULES GOVERNING MOTOR FUELS TAXES

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-8, August 7, 1996 Pages 947 through 949.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 35 - IDAHO STATE TAX COMMISSION
35.01.05 - RULES GOVERNING MOTOR FUELS TAXES

DOCKET NO. 35-0105-9603

NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the August 7, 1996 Administrative Bulletin, Volume 96-8, pages 950 and 951.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Randy Nilson at (208) 334-7530.

Dated this 23rd day of October, 1996.

Randy Nilson
State Tax Commission
800 Park, Plaza IV
P.O. Box 36
Boise, Id 83722
(208) 334-7530

IDAPA 35
Title 01
Chapter 05

RULES GOVERNING MOTOR FUELS TAXES

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-8, August 7, 1996 Pages 950 and 951.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended, or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the September 4, 1996 Administrative Bulletin, Volume 96-9, pages 215 through 218.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Randy Nilson at (208) 334-7530.

Dated this 23rd day of October, 1996.

Randy Nilson
State Tax Commission
800 Park, Plaza IV
P.O. Box 36
Boise, Id 83722
(208) 334-7530

IDAPA 35
Title 01
Chapter 05

RULES GOVERNING MOTOR FUELS TAXES

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996 Pages 215 through 218.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 35 - IDAHO STATE TAX COMMISSION
35.01.07 - RULES GOVERNING KILOWATT HOUR TAXES
DOCKET NO. 35-0107-9601
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original test of the proposed rules was published in the September 4, 1996 Administrative Bulletin, Volume 96-9, page 219.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Janice Boyd at (208) 334-7530.

Dated this 23rd day of October, 1996.

Janice Boyd
State Tax Commission
800 Park, Plaza IV
P.O. Box 36
Boise, Id 83722
(208) 334-7530

________________________________________

IDAPA 35
Title 01
Chapter 07

RULES GOVERNING KILOWATT HOUR TAXES

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996, Page 219.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 35 IDAHO STATE TAX COMMISSION
35.01.07. - KILOWATT HOUR TAXES
DOCKET NO. 35-0107-9602
NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the September 4, 1996 Administrative Bulletin, Volume 96-9, pages 220 through 223.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Janice Boyd at (208) 334-7530.

Dated this 23rd day of October, 1996.

Janice Boyd
State Tax Commission
800 Park, Plaza IV
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Boise, Id 83722
(208) 334-7530

IDAPA 35
Title 01
Chapter 07

RULES GOVERNING KILOWATT HOUR TAXES

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996 Pages 220 through 223.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original test of the proposed rules was published in the September 4, 1996 Administrative Bulletin, Volume 96-9, page 224.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Janice Boyd at (208) 334-7530.

Dated this 23rd day of October, 1996.

Janice Boyd
State Tax Commission
800 Park, Plaza IV
P.O. Box 36
Boise, Id 83722
(208) 334-7530

IDAPA 35
Title 01
Chapter 08

RULES GOVERNING MINE LICENSE TAXES

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-9, September 4, 1996 Page 224.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3624, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the September 4, 1996 Administrative Bulletin, Volume 96-9, pages 225 through 227.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Janice Boyd at (208) 334-7530.

Dated this 23rd day of October, 1996.

Janice Boyd
State Tax Commission
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IDAPA 35 - IDAHO STATE TAX COMMISSION
35.01.08 - RULES GOVERNING MINE LICENSE TAXES
DOCKET NO. 35-0108-9602
NOTICE OF PENDING RULE

There are no substantive changes from the proposed rule text.


This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules were adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rules become final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended or modified by a concurrent resolution in accordance with Section 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rules become final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has corrected a rule. The action is authorized pursuant to Sections 63-513 and 63-3039, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the proposed rule and the text of the pending rule with an explanation for the reasons for the changes.

Only the sections that have changes are printed in this bulletin. The original text of the proposed rules was published in the Idaho Administrative Bulletin, Volume 96-7, pages 168 through 185.

RULE 150: The second and third sentences of Subsection 01 were moved to a new Subsection 02 and the remaining subsections were renumbered. Information was added to address a comment received on this proposed rule that a return might be rejected as invalid upon an audit of the return if supporting computations were not carried forward to applicable lines on the tax forms. The information added states that if the return is processed, it may not be rejected at a later date solely due to the fact supporting computations were not carried forward to applicable lines on the tax forms.

RULE 310 - Section 63-3045, Idaho Code, provides that by November 1 of each year, the Tax Commission shall fix the rate of interest due for the succeeding calendar year, or portion thereof, upon any deficiency, or payable upon an overpayment or refund. The rate of interest, rounded to the nearest whole number, shall be two percent (2%) plus the rate determined under Section 1274 (d), Internal Revenue Code, by the secretary of the treasury of the United States as the mid-term federal rate as it applies on October 15 of that year. For calendar year 1997, the annual rate of interest applicable to delinquent state taxes accruing or unpaid during all or any part of calendar year 1997 subject to assessment of interest under Section 63-3045, Idaho Code, is nine percent simple interest.

RULE 325: In response to comments received on the proposed rule, Subsection 03 was amended to clarify an extension of the 180-day period for issuing a decision when additional information is submitted and Subsection 07 was amended to more clearly state the three instances when an amended return will be accepted for a year that a protest is pending. The previous version of Subsection 07 was less clear and appeared to be inconsistent.

RULE 410: In response to comment received on the proposed rule, “Unintentional failure to pay the tax with the return” was deleted as an example of a situation that justifies the imposition of the negligence penalty. This situation would normally result in the failure to pay penalty being applied. The remaining subsections j through l were renumbered as a result.

RULE 704: In response to a comment received on the proposed rule, the rule was changed to specifically address the fact that the Tax Commission can disclose information to the Legislative Council, the Joint Legislative Oversight Committee, or to the Joint Finance and Appropriations Committee.

The proposed rules have been amended in response to public comment and to make typographical, transcription, and clerical corrections to the rules, and are being amended pursuant to Section 67-5227, Idaho Code.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this pending rule, contact Janice Boyd at (208) 334-7530.

Dated this 23rd day of October, 1996.
150. REQUIREMENTS OF A VALID TAX RETURN (Rule 150).

01. In General. All tax returns filed with the Tax Commission shall be complete and copies of all pertinent schedules or computations shall be attached.

02. Supporting Computations and Schedules. The results of supporting computations shall be carried forward to applicable lines on the tax forms. A statement referencing an attached schedule is not acceptable if the taxpayer does not enter the necessary information from the attachments on the tax form. For purposes of this subsection, a return shall be deemed valid if the Tax Commission does not reject the return by mailing it back to the taxpayer.

03. Identification Number Required. All Idaho tax returns or other documents filed by a taxpayer shall
include the taxpayer’s social security number, federal employer identification number, or Internal Revenue Service processing number.

04. Information to Compute Tax. A return that does not provide sufficient financial information to compute a tax liability is not a valid tax return.

05. Accuracy and Required Information. A return need not be totally accurate to be a valid return. However, for the return to be valid it must:
   a. Be identified as a return;
   b. Be filed using the proper form prescribed by the Tax Commission;
   c. Contain a computation of the tax liability and sufficient supporting information to show how the taxpayer reached that result; and
   d. Reflect the taxpayer’s honest and genuine effort to satisfy the requirements of the law. For purposes of determining if these requirements are met, documents that contain the following are clearly insufficient:
      i. Broad unspecified constitutional claims;
      ii. Unsupported statements that claim no Idaho activity or income exists; and
      iii. Language that demonstrates a protest against the tax law or its administration.

06. Signing of Returns.
   a. Paper Returns. The taxpayer or an authorized officer or representative shall manually sign the tax return. Both spouses shall sign a joint return. If a taxpayer is deceased or cannot sign his name, a duly authorized person, such as a surviving spouse, executor, administrator or person holding power of attorney may sign the return, indicating his status or relationship. If a taxpayer signs with an X, a witness shall attest his mark. The signature of the taxpayer constitutes a written declaration of the return’s accuracy.
   b. Electronically Filed Returns. The name of the taxpayer, the name of the taxpayer’s authorized agent, or the taxpayer’s identification number, will constitute a signature when transmitted as part of the return information on returns filed by electronic means by the taxpayer or at the taxpayer’s direction. The tax preparer shall keep a signed copy of the tax return on file for the applicable statute of limitations as required by Section 48-603B, Idaho Code.

07. Reproduced and Substitute Forms. Any reproduced or substitute form or schedule must meet the requirements of the Tax Commission’s original form.
   a. Specific instructions for substitute forms are available on request from the Tax Commission. The use of substitute forms requires prior approval of the Tax Commission. The Tax Commission may reject nonapproved forms.
   b. Reproduced forms and photocopies of official Tax Commission forms are acceptable if the weight and size of the paper are comparable to that used in the official forms. These forms and schedules must be sufficiently legible so they may be reproduced.

(BREAK IN CONTINUITY OF SECTIONS)

310. INTEREST ON AMOUNTS OF TAX ACCRUING OR UNPAID (Rule 310).
Section 63-3045, Idaho Code.
01. July 1, 1981, Through December 31, 1993. The annual rate of interest applicable to delinquent taxes accruing or unpaid during all or any part of the period from July 1, 1981, through December 31, 1993, subject to assessment of interest pursuant to Section 63-3045, Idaho Code, is twelve percent (12%) simple interest.

02. Calendar Year 1994. The annual rate of interest applicable to delinquent taxes accruing or unpaid during all or any part of calendar year 1994 subject to assessment of interest pursuant to Section 63-3045, Idaho Code, is seven percent (7%) simple interest. See Revenue Ruling 93-64.

03. Calendar Year 1995. The annual rate of interest applicable to delinquent taxes accruing or unpaid during all or any part of calendar year 1995 subject to assessment of interest pursuant to Section 63-3045, Idaho Code, is nine percent (9%) simple interest. See Revenue Ruling 94-61.

04. Calendar Year 1996. The annual rate of interest applicable to delinquent taxes accruing or unpaid during all or any part of calendar year 1996 subject to assessment of interest pursuant to Section 63-3045, Idaho Code, is eight percent (8%) simple interest. See Revenue Ruling 95-67.

05. Calendar Year 1997. The annual rate of interest applicable to delinquent taxes accruing or unpaid during all or any part of calendar year 1997 subject to assessment of interest pursuant to Section 63-3045, Idaho Code, is nine percent (9%) simple interest. See Revenue Ruling 96-49.

(BREAK IN CONTINUITY OF SECTIONS)

325. NOTICE OF DEFICIENCY -- PROTEST PROCEDURES (Rule 325).
Section 63-3045, Idaho Code.

01. In General. Once a perfected protest has been filed with the Tax Commission, the taxpayer may:
   a. Request a hearing;
   b. Submit additional documents; or
   c. Request a final decision from the Tax Commission.

02. Hearings. A Commissioner or other person designated by the Tax Commission shall conduct a hearing in the form of an informal conference. If the taxpayer chooses to be represented by another person, a valid power of attorney form must be provided to the Tax Commission. The taxpayer has the right to be accompanied by another person, however, the Tax Commission may limit the number of people accompanying the taxpayer. If a protestant fails to comply with a summons or subpoena or fails to appear for the informal conference, the Tax Commission may issue a decision without further hearing.

03. Submission of Additional Documents. A taxpayer may submit additional statements, documents, or other materials he desires to have the Tax Commission consider before deciding the protest. If the one hundred eighty (180) day period for issuing a final decision has begun, the Tax Commission may require that a taxpayer execute an extension of the one hundred eighty (180) day period before the additional information or documentation will be considered. The one hundred eighty (180) day period is provided by Section 63-3045B, Idaho Code.

04. Request for a Final Decision. A request for a final decision must be in a letter addressed to the employee or agent of the Tax Commission from whom the acknowledgment of the protest was received or to the individual subsequently assigned to resolve the protest. The request must be the sole subject of the letter and must clearly identify the taxpayer and the Notice of Deficiency.

05. Simultaneous Request For a Final Decision and a Hearing. If the taxpayer makes a simultaneous
request for both a final decision and a hearing, the Tax Commission shall treat this as a request for a hearing. The one hundred eighty (180) day period begins when the hearing concludes.

06. Issues. Redetermination of any tax or refund due is not limited to the specific issue or issues protested for the taxable year, unless limited by Section 63-3068(f), Idaho Code.

07. Amended Return After Audit. An amended return will be accepted for a taxable year for which a protest is pending only in the following circumstances:
   a. The taxpayer demonstrates that the changes on the amended return are unrelated to issues examined in the audit;
   b. The changes are the result of federal audit adjustments; or
   c. The amended return is submitted as part of the procedure for resolving the protest.

(BREAK IN CONTINUITY OF SECTIONS)

410. NEGLIGENCE PENALTIES (Rule 410).
Section 63-3046(a), Idaho Code.

01. Negligence Defined. Negligence is the breach of a duty or obligation, recognized by law, that requires conformance to a certain standard of conduct.

02. Imposition of Penalty. A five percent (5%) negligence penalty shall be imposed if the deficiency results from either negligence by the taxpayer or from disregard by the taxpayer or his agent of state or federal tax laws, rules of the Tax Commission, or Treasury Regulations. Examples of situations that justify the penalty include the following:
   a. Taxpayer continues to make errors in reporting income, sales or assets, or claims erroneous deductions, exemptions, or credits even though these mistakes have been called to his attention in previous audit reports.
   b. Taxpayer fails to maintain proper records and files returns containing unsubstantiated claims or substantial errors.
   c. Taxpayer makes unsubstantiated or exaggerated claims of deductions or exemptions.
   d. Taxpayer fails to offer any explanation for understating taxes.
   e. Unreported taxable income is a material amount as compared with the reported income.
   f. Taxpayer exhibits a careless disregard of his tax obligations.
   g. For sales or use tax deficiencies, failure to keep valid files of resale and exemption certificates.
   h. Failure to make the required estimated payment when requesting an extension of time for filing a return.
   i. Taxpayer fails to provide the Tax Commission with a copy of a final federal determination within sixty (60) days of the date of the determination. See Rule 890 of the Income Tax Administrative Rules.
   j. Taxpayer fails to file an Idaho amended return within sixty (60) days after filing a federal amended
k. Taxpayer fails to respond to requests to produce records substantiating items shown on the return.

03. Negligence Penalty for Sales and Use Tax Deficiencies. For sales tax purposes, pertinent computations relating to substantial errors in Subsection 410.01.a. or material amount in Subsection 410.01.e., might include the following:

a. The ratio of untaxed sales that should have been taxed to total taxable sales;

b. The ratio of untaxed sales that should have been taxed to total sales;

c. The ratio of untaxed purchases subject to use tax to total taxable purchases and to total purchases; or

d. Other computations bearing on negligence.

04. Waiver of Negligence Penalty.

a. The Tax Commission may waive the penalty if the taxpayer can show reasonable cause for the failure that resulted in the deficiency.

b. The Tax Commission shall consider all factors when determining whether to waive a negligence penalty. One factor is the taxpayer’s record for filing and paying state taxes. A good record for filing and paying tax on returns filed annually is not by itself a sufficient reason to waive the penalty.

05. Circumstances Precluding Waiver of Penalty. The following circumstances do not constitute sufficient cause to waive the penalty:

a. An invalid or unapproved request for an extension of time to file or to do acts required by Idaho tax laws;

b. An unsettled dispute between the Tax Commission and the taxpayer concerning a tax liability; or

c. Inability to pay the tax.

704. DISCLOSURE OF INFORMATION -- GOVERNMENT AGENCIES AND OFFICIALS.


01. Legislature. The Tax Commission shall disclose returns or return information to the Idaho Legislature on the written request of the chair of any committee of either branch of the Idaho Legislature on behalf of the committee. When authorized by statute, the Tax Commission shall disclose information to the Legislative Council, the Joint Legislative Oversight Committee, or to the Joint Finance and Appropriations Committee.

02. Government Agencies or Officials. The Tax Commission shall disclose information necessary to comply with provisions of the Idaho Code requiring reports or information to be provided to government agencies or officials. This includes the disclosure of tax returns and return information for use in enforcing child support obligations pursuant to Section 56-231, Idaho Code.

03. Exchange of Information. Information may be exchanged between the state of Idaho and:
a. The Internal Revenue Service, Section 63-3077(a), Idaho Code; ( )

b. Other states, if reciprocal provisions for information exchanges are granted the state of Idaho, Section 63-3077(a), Idaho Code; ( )

c. County assessors, limited to information relating to the taxpayer's residence or domicile, Section 63-3077(d), Idaho Code; ( )

d. Department of Employment, Section 63-3077A, Idaho Code; ( )

e. Industrial Commission, as limited by Section 63-3077B, Idaho Code; and ( )

f. Multistate Tax Commission, Section 63-3077(a), Idaho Code. ( )

(BREAK IN CONTINUITY OF SECTIONS)

830. INFORMATION RETURNS (Rule 830).
Section 63-3037, Idaho Code. ( )

01. In General. Information returns are not required to be filed with the Tax Commission except as follows: ( )

a. Form 1099-MISC, Miscellaneous Income, if it is issued for transactions related to property located or utilized in Idaho or for services performed in Idaho. ( )

b. Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc., if Idaho income tax is withheld. ( )

c. Form 1099-S, Proceeds From Real Estate Transactions, if it is issued for transactions related to property located in Idaho. ( )

d. Form MSA-1, Medical Savings Accounts. ( )

02. Submitting Returns. Information returns shall be submitted to the Tax Commission on federal Form 1099 or magnetic media. Taxpayers reporting on magnetic media shall contact the Tax Commission for specifications prior to submitting the information. ( )

03. Due Date of Information Returns. Information returns shall be made on a calendar year basis. The due date is the last day of February, following the close of the calendar year. ( )

(BREAK IN CONTINUITY OF SECTIONS)

885. INTEREST ON REFUNDS (Rule 885).
Section 63-3073, Idaho Code. ( )

01. In General. Taxpayers shall receive interest on refunds of all amounts illegally or erroneously assessed or collected. No interest is payable on refunds of amounts that are voluntary or unrequested payments exceeding the tax due. ( )

02. Computation. The Tax Commission shall compute interest on refunds as follows: ( )
a. Taxes Erroneously or Illegally Assessed or Collected. Interest shall be computed from the date the excess amount was received or the due date for filing the return to which the amount relates, whichever is later.

b. Refunds of Income Tax Withheld. The Tax Commission will pay interest on refunds of withholding if the refund is paid more than sixty (60) days after the due date of the income tax return or the date it was filed, whichever is later. For purposes of this rule, the refund is considered paid on the date it is postmarked. If a taxpayer unduly delays the processing of his refund by failing to respond promptly to requests for information or in any other way, the Tax Commission may deduct time attributable to the delay from the total processing time to determine whether interest shall be paid and from what date. Unless reasonable cause is established, undue delay occurs if the taxpayer’s delay is more than sixty (60) days. Pursuant to this subsection, interest is computed from the due date, or extended due date, of the return.

c. Tentative Payments. The Tax Commission may not pay interest on a refund resulting from an estimated or tentative payment.

d. Refunds from Net Operating Loss and Capital Loss Carrybacks. Refunds from net operating loss and capital loss carrybacks include refunds from credits carried to years other than the year to which the net operating loss or capital loss deduction applies. Interest on these refunds is computed from the last day of the loss year.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Section 67-5442 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section(s) 58-355A, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the August 7, 1996 Administrative Bulletin, Volume 96-8, page 995.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning the pending rule, contact Robert Snyder at (208) 334-8579.

DATED this 23rd day of October, 1996.

Linda Emry, Administrative Secretary
Office of Budget, Policy, Intergovernmental Relations
Idaho Transportation Department
3311 West State Street
PO Box 7129
Boise, Idaho 83707-1129
(208) 334-8810 phone; (208) 334-8195 fax

IDAPA 35
Title 03
Chapter 45

RULES GOVERNING SALE OF NO LONGER USEFUL OR USABLE REAL PROPERTY VALUED AT TWENTY-FIVE THOUSAND DOLLARS ($25,000) OR LESS

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-8, August 7, 1996, Page 995.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Section 67-5442 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section(s) 58-355A, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the August 7, 1996 Administrative Bulletin, Volume 96-8, pages 996 through 998.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning the pending rule, contact Robert Snyder at (208) 334-8579.

DATED this 23rd day of October, 1996.

Linda Emry, Administrative Secretary
Office of Budget, Policy, Intergovernmental Relations
Idaho Transportation Department
3311 West State Street
PO Box 7129
Boise, Idaho 83707-1129
(208) 334-8810 phone; (208) 334-8195 fax
NOTICE OF PENDING RULE AND AMENDMENT TO TEMPORARY RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective on July 1, 1997, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Section 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule and amended a temporary rule. The action is authorized pursuant to Section(s) 67-5206(1), Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and amending the existing temporary rule and a statement of any change between the text of the proposed rule and the text of the pending rule with an explanation of the reasons for the change.

In order to facilitate the legislative rule review process it has become necessary to change the agency rule submission date listed in IDAPA 44.01.01.601.02 from November 26, 1997 to November 19, 1997.

All other pending rules are being adopted as proposed. The original text of the proposed rules was published in the July 3, 1996, Administrative Bulletin, Volume 96-7, pages 203 through 213.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning the pending rule, contact Dennis Stevenson at (208) 334-3577.

DATED this 7th day of November, 1996.

Dennis Stevenson
Department of Administration
Office of the Administrative Rules Coordinator
700 West State Street - 4th Floor
P.O. Box 83720, Boise, Idaho 83720-0011
(208) 334-3577 phone; (208) 334-2395 fax
e-mail: dstevens@adm.state.id.us

RULES OF THE ADMINISTRATIVE RULES COORDINATOR

There are substantive changes to the proposed rule text. The change has been described in the descriptive summary of the preceding notice.

The original text was published in the Idaho Administrative Bulletin, Volume 96-7, July 3, 1996, Pages 203 through 213.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
IDAPA 48 - IDAHO DEPARTMENT OF COMMERCE

48.01.01- RULES GOVERNING THE IDAHO COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

DOCKET NO. 48-0101-9601

NOTICE OF PENDING RULE

EFFECTIVE DATE: These rules have been adopted by the agency and are now pending review by the 1997 Idaho State Legislature for final adoption. The pending rule becomes final and effective upon adjournment of the legislature, unless the rule is approved, rejected, amended or modified by concurrent resolution in accordance with Section 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. This action is authorized pursuant to Section 67-4706, Idaho Code and the Code of Federal Regulations (CFR) 570.482 (c), 570.483 (F), and 570.489 (2).

DESCRIPTIVE SUMMARY: The pending rules are being adopted as proposed. The original text of the proposed rules was published in the October 2, 1996 Administrative Bulletin, Volume 96-10, pages 319 through 349.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning the pending rule, contact Gloria Mabbutt at (208) 334-2470.

DATED this September 23rd, 1996.

Gloria Mabbutt
Program Manager
Idaho Department of Commerce
Division of Community Development
700 West State Street
P. O. Box 83720
Boise, Idaho 83720-0093
Telephone: (208) 334-2470
FAX: (208) 334-2631

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IDAPA 48
Title 01
Chapter 01

RULES GOVERNING IDAHO COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

There are no substantive changes from the proposed rule text.

The original text was published in the Idaho Administrative Bulletin, Volume 96-10, October 2, 1996 Pages 319 through 349.

This rule has been adopted as Final by the Agency and is now pending review by the 1997 Idaho State Legislature for final adoption.
EFFECTIVE DATE: The pending rule becomes final and effective on the first day after the Fifty-fourth Legislature, First Regular Session adjourns sine die unless the rule is rejected, amended or modified by concurrent resolution in accordance with Sections 67-5224 and 67-5291, Idaho Code. If the pending rule is approved, amended or modified by concurrent resolution, the rule becomes final and effective upon adoption of the concurrent resolution or upon the date specified in the concurrent resolution.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a temporary rule which is also a pending rule. The action is authorized pursuant to Sections 59-1301, 59-1305, 59-1351, 59-1392, 67-5220, 67-5221, and 67-5226, Idaho Code.

DESCRIPTIVE SUMMARY: The pending rule is being adopted as proposed. The original text of the temporary and proposed rule was published in the December 6, 1995 Idaho Administrative Bulletin, Volume 95-12, pages 217 and 218.

IDAPA 59.01.07.100--The rule describes the procedure the board will use in determining the regular interest rate.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this rule, contact Bernadette C. Buentgen, Deputy Attorney General, PERSI, 607 North Eighth Street, Boise, Idaho 83702, (208) 334-2451, ext. 271.

DATED this 22nd day of October, 1996.

Bernadette C. Buentgen,
Deputy Attorney General for PERSI
607 North Eighth Street
Boise, Idaho 83702
IDAPA 59.01.07100

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 217 and 218.

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