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MEMORANDUM

TO: Rules Review Subcommittee of the Senate Transportation Committee and the House Transportation & Defense Committee
FROM: Deputy Division Manager - Eric Milstead
DATE: September 19, 2013
SUBJECT: State Tax Commission - Motor Fuels Tax

IDAPA 35.01.05 - Rules Pertaining To The Motor Fuels Tax Administrative Rules (Docket No. 35-0105-1301)

The State Tax Commission submits notice of proposed rulemaking at IDAPA 35.01.05 -- Rules Pertaining to the Motor Fuels Tax Administrative Rules. The Commission notes that the proposed rule reflects a number of revisions including: conforming with recent statutory changes; better clarifying certain records required; revising certain provisions relating to special fuels power take off; correcting certain citations to existing law; and better clarifying when certain motor oils may be subject to the transfer fee.

Specifically, the proposed rule revises provisions relating to licensed gaseous fuels distributor's reports and also adds a new provision that authorizes the Commission to sell gaseous fuels decals. (See Rule Section 132.) The proposed rule also includes several revisions concerning the types of records required for motor fuels tax refunds. (See Rule Section 270.) The proposed rule also includes revisions to provisions concerning the standard allowances for special fuels power take off. (See Rule Section 292.05.) Finally, the proposed rule revises provisions that govern the applicability of the transfer fee to certain motor oils. (See Rule Section 510.)

The Commission notes that negotiated rulemaking was conducted on all rules in this docket except for Section 410 of the rules which governs the "Adoption of International Fuel Tax Agreement."

The Commission's proposed rule appears to be authorized pursuant to sections 63-105 and 63-2427, Idaho Code.

cc: State Tax Commission - Motor Fuels Tax
Don Williams