



Jeff Youtz
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Legislative Services Office Idaho State Legislature

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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: July 10, 2014
SUBJECT: State Tax Commission - Motor Fuels Tax

IDAPA 35.01.05 - Rules Pertaining To The Idaho Motor Fuels Tax Administrative Rules (Docket No. 35-0105-1401)

The State Tax Commission has submitted proposed rulemaking at IDAPA 35.01.05 - Rules Pertaining To The Idaho Motor Fuels Tax Administrative Rules. This proposed rule does the following:

Section 001. provides for a title and scope of the rule. The agency notes that this complies with rule formatting standards from the Office of Administrative Rules Coordinator. Section 004. (Incorporation by Reference) is revised, also to comply with formatting standards; and finally, Section 004 is moved to become Section 006 and is also revised to conform and be consistent with other rules of the State Tax Commission.

The agency states that negotiated rulemaking was not conducted because the proposed rule simply conforms to formatting standards of the Office of Administrative Rules Coordinator.

It appears that the proposed rule is authorized pursuant to sections 63-105 and 63-2427, Idaho Code.

cc: State Tax Commission - Motor Fuels Tax
Sherry Briscoe