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Idaho State Legislature

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MEMORANDUM

TO: Rules Review Subcommittee of the Senate Local Government & Taxation Committee and the House Revenue & Taxation Committee

FROM: Principal Legislative Research Analyst - Brooke Brouman

DATE: October 21, 2014

SUBJECT: State Tax Commission

IDAPA 35.02.01 - The Tax Commission Administration and Enforcement Rules - Proposed Rule (Docket No. 35-0201-1401)

The State Tax Commission's proposed rule adds the interest rate for calendar year 2015 and the Revenue Ruling where the federal rate for the calculation can be found. The Commission's proposed rule also revises procedures on settlements over \$50,000, including changes to requirements for a final review, a written summary and a final review when the offer to settle is based on the inability to pay. The Commission states that these revisions reflect current changes in the agency.

Negotiated rulemaking was not conducted because the changes are simple in nature.

The proposed rule is within the authority granted to the Commission in Sections 63-105 and 63-3039, Idaho Code.

cc: State Tax Commission
Sherry Briscoe