Eric Milstead
Director

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: Division Manager - Mike Nugent

DATE: September 03, 2015

SUBJECT: State Tax Commission Fuel Tax Rules

IDAPA 35.01.05 - Idaho Motor Fuels Tax - Proposed Rule (Docket No. 35-0105-1502)

The Idaho State Tax Commission is proposing to amend its fuel tax rules relating to the International Fuel Tax Agreement. Statutory language regarding the International Fuels Tax Agreement is contained in sections 63-2438 through 63-2442A, Idaho Code. The Commission is proposing to delete its rule 280 which provides for refunds to consumers for nontaxable use of motor fuels and states that International Fuel Tax Agreement licensees must use the form 75, Idaho Fuels Use Report, to claim refunds of the motor fuels tax when using taxed special fuels on nontaxable Idaho roads. The Commission is also proposing to amend its Rule 422 relating to documentation for Idaho full fee registrants. The proposed rule change will delete the requirement for two sources and provides that an International Fuel Tax Agreement licensee with full fee registration must maintain records required by the International Fuel Tax Agreement.

It appears that the proposed rules have been promulgated within the scope of the statutory authority granted to the State Tax Commission.

cc: State Tax Commission
Sherry Briscoe