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**IDAPA 53
TITLE 01
Chapter 01**

IDAPA 53 - IDAHO BARLEY COMMISSION

53.01.01 - RULES OF THE IDAHO BARLEY COMMISSION

000. LEGAL AUTHORITY.

In accordance with Section 67-5206(1), Idaho Code, the Idaho Barley Commission shall promulgate rules implementing the provisions of Sections 67-5203, 67-5204, and 67-5205, Idaho Code. (7-1-93)

001. TITLE AND SCOPE.

These Rules shall be cited as IDAPA 53.01.01, "Rules of the Idaho Barley Commission," IDAPA 53, Title 01, Chapter 01. These rules constitute the minimum style, format and numbering requirements for administrative rules in Idaho. (7-1-93)

002. WRITTEN INTERPRETATIONS.

In accordance with Section 67-5201(19)(b)(iv), Idaho Code, this agency has written statements which pertain to the interpretation of the rules of this chapter, or to the documentation of compliance with the rules of this chapter. The document, known as "Idaho Barley Commission Rules" is available for public inspection and is available at no charge in the main office of this agency. (7-1-93)

003. -- 009. (RESERVED).

010. DEFINITIONS.

01. APA. The Idaho Administrative Procedure Act, Title 67, Chapter 52, Idaho Code. (7-1-93)

02. Commission. The Idaho Barley Commission. (7-1-93)

03. First Purchaser. Any person, group, association or partnership that buys barley in the first instance, or any lien holder, public or private, including the Commodity Credit Corporation, who may possess barley from the grower under any lien. (7-1-98)

04. Grower. Any landowner personally engaged in growing barley, a tenant of the landowner personally engaged in growing barley, or both the owner and the tenant jointly, and includes a person, partnership, association, corporation, cooperative, trust, sharecropper or any and all other business units, devices and arrangements. And for the purposes of payment of the barley assessment pursuant to Section 22-4015, Idaho Code, a person who delivers into, stores within, or makes the first sale of barley in the state of Idaho. (7-1-98)

05. Regulation. A federal rule promulgated in accordance with the federal Administrative Procedures Act. (7-1-93)

06. Rule. The whole or a part of an agency statement of general applicability that has been promulgated in compliance with the provisions of Title 67, Chapter 52, Idaho Code. A rule implements, interprets, or prescribes law, legislative policy, the procedure requirements, or practice requirements of an agency. A rule does not include: (7-1-93)

a. Statements concerning only the internal management or internal personnel policies of an agency and not affecting private rights of the public or procedures available to the public; (7-1-93)

b. Declaratory rulings issued pursuant to Section 67-5232, Idaho Code; (7-1-93)

c. Intra-agency memoranda; or (7-1-93)

d. Any written statements given by an agency which pertain to an interpretation of a rule or to the

documentation of compliance with a rule. (7-1-93)

07. Seller. Any person or entity, including growers, who sells barley in the first instance in the state of Idaho. (7-1-98)

011. -- 099. (RESERVED)

100. FIRST PURCHASER RULES.

In accordance with Section 22-4015 (1), Idaho Code, the commission shall designate the quarters (three (3) month periods) for the purpose of collecting the tax imposed (two cents (\$.02) per hundredweight) on all barley grown, delivered into, or stored within the state of Idaho and sold or contracted in the state. (7-1-98)

01. Designated Quarters. The quarters designated by the commission for payment of tax, as required in Section 22-4015 (1), Idaho Code are: (7-1-93)

a. The commission's first quarter will begin on the first day of July and end the thirtieth day of September. The first quarter barley tax shall be due on or before the fifteenth day of October. (7-1-93)

b. The commission's second quarter will begin on the first day of October and end the thirty-first day of December. The second quarter barley tax shall be due on or before the fifteenth day of January. (7-1-93)

c. The commission's third quarter will begin on the first day of January and end the thirty-first day of March. The third quarter barley tax shall be due on or before the fifteenth day of April. (7-1-93)

d. The Commission's fourth quarter will begin on the first day of April and end the thirtieth day of June. The fourth quarter barley tax shall be due on or before the fifteenth day of July. (7-1-93)

02. Barley Tax Return (Form Number 1). The first purchaser of barley shall be required to complete and send the Barley Tax Return (Form Number 1) to the commission office each and every quarter on or before the dates specified in IDAPA 53.01.01, Subsection 020.01. The Barley Tax Return (Form Number 1) shall be provided to the first purchaser by the commission. The Barley Tax Return (Form Number 1) shall, at a minimum, require the following legible information: (7-1-93)

a. The tax reporting period. (7-1-93)

b. The name and address of the barley purchaser. (7-1-93)

c. The net weight of the barley purchased (if any) in pounds or hundredweights. (7-1-93)

d. The total amount of tax deducted (if any) from sellers by the purchaser. (7-1-98)

e. The tax withheld by Commodity Credit Corporation loans. (7-1-93)

f. The total amount of tax due the commission (if any). (7-1-93)

03. Delivery Of Documents To Commission (Form Number 2). The first purchaser of barley shall complete and return the Report Of Tax On Barley (Form Number 2), or equivalent, to the commission office each and every quarter on or before the dates specified in IDAPA 53.01.01, Subsection 020.01. The commission shall provide blank copies of Form Number 2 to the first purchaser. Form Number 2, or equivalent, shall, at a minimum, require the following legible information: (7-1-93)

a. The name and address of the purchaser. (7-1-93)

b. The quarter the barley was purchased. (7-1-93)

c. The name or names and address or addresses of the grower and seller. (7-1-93)

- d. The number of pounds of barley purchased. (7-1-93)
- e. The total barley tax withheld from each purchase. (7-1-93)

04. Deduction Of Tax On Net Weight Of Barley. The first purchaser shall deduct the barley tax on the NET weight of the barley after deduction of dockage. (7-1-93)

05. Late Payment Penalty (As specified in Section 22-4018 (2), Idaho Code). Any person or firm who makes payment to the commission at a date later than prescribed in Section 22-4015, Idaho Code, shall be subject to a late payment penalty of fifteen percent (15%) per annum on the amount due. (7-1-93)

101. -- 199. (RESERVED).

200. EXEMPTIONS.

In accordance with Section 22-4015, Idaho Code, the barley assessment shall be imposed on all barley grown, delivered into or stored within, and sold or contracted in Idaho. If a barley assessment that serves a comparable purpose to the Idaho assessment was previously paid in a jurisdiction outside Idaho, the seller of the barley is exempt from payment of the Idaho barley assessment. The commission shall determine jurisdictions outside of Idaho that collect an assessment that serves a comparable purpose, which shall include, as a minimum, funding for research and market development programs. In order to qualify for the exemption, the seller must demonstrate to the first purchaser in the state of Idaho that an assessment has been previously paid to such a jurisdiction. (7-1-98)

201. -- 999. (RESERVED).

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