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**IDAPA 43
TITLE 01
CHAPTER 01**

IDAPA 43 - IDAHO CANOLA AND RAPESEED COMMISSION

43.01.01 - RULES GOVERNING THE IDAHO CANOLA AND RAPESEED COMMISSION

000. LEGAL AUTHORITY.

In accordance with Title 67, Chapter 52, Sections 67-5206(1) and 22-4710(3)(i), Idaho Code, the Idaho Canola and Rapeseed Commission (hereinafter "Commission") promulgate these rules implementing the provisions of Title 22, Chapter 47, Sections 22-4701, et seq, Idaho Code. (7-1-97)

001. TITLE AND SCOPE.

These Rules shall be cited as IDAPA 43.01.01, "Rules Governing the Idaho Canola and Rapeseed Commission," IDAPA 43, Title 01, Chapter 01. (7-1-97)

002. WRITTEN INTERPRETATIONS.

In accordance with Title 67, Chapter 52, Section 67-5201(19)(b)(iv), Idaho Code, the Commission may issue 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. (7-1-97)

003. ADMINISTRATIVE APPEALS.

The Idaho Administrative Procedure Act (Title 67, Chapter 52, Sections 67-5201, et seq, Idaho Code.) and the Idaho Attorney General's Idaho Rules of Administrative Procedure (IDAPA 04.11.01.001, et seq.) shall govern all contested cases involving the Commission. (7-1-97)

004. COMMISSION OFFICE.

The office of the Commission shall be located at such physical location and mailing address as prescribed by the Commission. (7-1-97)

005. -- 009. (RESERVED).

010. FIRST PURCHASER RULES.

01. Designated Quarters. In accordance with Title 22, Chapter 47, Section 22-4716, Idaho Code, the Commission shall designate the quarters (three (3) month periods) for the purpose of collecting the tax imposed by such statute as follows: (7-1-97)

a. The Commission's first quarter will begin on the first day of July and end the thirtieth day of September. The first quarter tax shall be due on or before the fifteenth day of October. (7-1-97)

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 tax shall be due on or before the fifteenth day of January. (7-1-97)

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 tax shall be due on or before the fifteenth day of April. (7-1-97)

d. The Commission's fourth quarter will begin on the first day of April and end the thirtieth day of June. The fourth quarter tax shall be due on or before the fifteenth day of July. (7-1-97)

02. Canola and Rapeseed Tax Invoice (Form Number 1). Pursuant to Title 22, Chapter 47, Section 22-4719, Idaho Code, the first purchaser of canola or rapeseed shall be required to complete and send the Canola and Rapeseed Tax Invoice (Form Number 1) to the Commission office each and every quarter on or before the dates specified in these rules. The Canola and Rapeseed Tax Invoice (Form Number 1) shall be on official forms as prescribed by the Commission and shall be provided to the first purchaser by the Commission. The Canola and

Rapeseed Tax Invoice (Form Number 1) shall, at a minimum, require the following legible information: (7-1-97)

- a. The date of purchases and tax reporting period. (7-1-97)
- b. The name and address of the canola and rapeseed seller and purchaser. (7-1-97)
- c. The net weight of the canola and rapeseed sold in pounds or hundredweights. (7-1-97)
- d. The total amount of tax deducted from Idaho canola and rapeseed producers by the purchaser. (7-1-97)
- e. The total amount of tax due the Commission. (7-1-97)

03. Late Payment Penalty (As specified in Title 22, Chapter 47, Section 22-4716(4), Idaho Code). Any person or firm who makes payment to the Commission at a date later than prescribed by law, shall be subject to a late payment penalty of twelve percent (12%) per annum on the amount due. (7-1-97)

011. -- 499. (RESERVED).

500. REFUND APPLICATIONS.

01. Assessment Refund. In accordance with Title 22, Chapter 47, Section 22-4717, Idaho Code, any seller may request from the Commission in writing, within thirty (30) days after payment thereof, a refund of all or any portion of an assessment levied on canola and rapeseed and paid by such seller. Sellers requesting a canola and rapeseed assessment refund, as specified in Title 22, Chapter 47, Section 22-4717, Idaho Code, shall be required to complete and return a refund application form (Form Number 2) to the Commission office no later than thirty (30) days after payment of the assessment. Refund application Form Number 2 will be available through the Commission office. Written requests for refund application forms must be sent to the Commission office. (7-1-97)

02. Refund Application Form Number 2. The refund application Form Number 2 shall, at a minimum, require the following information from the applicant: (7-1-97)

- a. The applicant's name and address. (7-1-97)
- b. The applicant's federal tax identification number. (7-1-97)
- c. The first purchaser or lender who deducted the assessment from the applicant's settlement. (7-1-97)
- d. The applicant's date of settlement. (7-1-97)
- e. The hundredweight of canola and rapeseed sold by the applicant. (7-1-97)
- f. The dollar amount of canola and rapeseed assessment deducted from the applicant's settlement. (7-1-97)

g. The applicant shall enclose evidence with the application proving the canola and rapeseed assessment was deducted by providing a copy of the invoice (Form Number 1) for which the refund is claimed. In the absence of a copy of the invoice, the Commission may, but is not required to, accept other satisfactory evidence of payment. (7-1-97)

501. -- 999. (RESERVED).

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