

Table of Contents

39.02.22 - Rules Governing Mileage Use Fee Administration

000. Legal Authority.	2
001. Title And Scope.	2
002. -- 009. (Reserved).	2
010. Definitions.	2
011. -- 099. (Reserved).	3
100. Mileage Use Fee Reporting.	3
101. Quarterly Report Procedure.	3
102. -- 199. (Reserved).	4
200. Request For Penalty Waiver.	4
201. -- 299. (Reserved).	4
300. Suspension Of Registration.	4
301. Revocation Of Registration.	4
302. Requirements For Reinstatement Of Suspended Or Revoked Vehicle Registration.	4
303. -- 399. (Reserved).	4
400. Enforcement.	4
401. -- 499. (Reserved).	5
500. Appeal Procedure.	5
501. -- 599. (Reserved).	5
600. Audit And Inspection Of Records And Accounts.	5
601. Audit Selection, Assignment, And Inventory.	5
602. Scope Of Audits.	6
603. Estimated Finding.	6
604. Audit Penalties.	6
605. Payment Of Audit Finding.	6
606. Waiver Of Audit Assessment Penalties.	6
607. -- 699. (Reserved).	7
700. Appeal Process.	7
701. -- 799. (Reserved).	8
800. Maintenance Of Records For Owners Engaged In Interstate Travel.	8
801. Maintenance Of Records For Owners Engaged In Intrastate Travel.	9
802. Retention Of Records.	10
803. Alternate Reporting Method, Multiple Weights.	10
804. Application Requirements, Multiple Weights.	10
805. Record Keeping Requirements, Multiple Weights.	11
806. Travel Authorizations.	12
807. -- 999. (Reserved).	12

**IDAPA 39
TITLE 02
CHAPTER 22**

39.02.22 - RULES GOVERNING MILEAGE USE FEE ADMINISTRATION

000. LEGAL AUTHORITY.

This rule is adopted under authority of Sections 49-201, 49-434, 49-436, and 49-439, Idaho Code. (11-1-94)

001. TITLE AND SCOPE.

This rule clarifies the procedure for administering the mileage use fee. (11-20-91)

002. -- 009. (RESERVED).

010. DEFINITIONS.

01. Carrier Type. There are two (2) types of carriers; commercial carriers and special commodity carriers as specified in Section 49-434(4) and (5), Idaho Code. (11-1-94)

02. Combination of Vehicles. A tractor or truck tractor and one (1) or more trailers and/or semitrailers. (11-20-91)

03. Declared Combined Gross Vehicle Weight. The total unladen weight of any combination of vehicles plus the maximum load to be carried on that combination of vehicles as declared by the owner in making application for registration. (11-1-94)

04. Full Trailer. A vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle. (11-20-91)

05. Mileage Rate. The mills per mile expressed in cents, used to calculate the amount of use fee due for every mile traveled on Idaho highways. (11-20-91)

06. Owner. The carrier company or lessee who has at least one (1) vehicle registered pursuant to Section 49-434, Idaho Code, and is authorized to operate a taxable vehicle on Idaho highways. (11-1-94)

07. Probable Cause. Information sufficient to create a reasonable belief that the owner of a motor vehicle(s) has either not paid fees due or has under reported miles traveled or has underpaid fees due. (11-1-94)

08. Quarterly Report. The report form for owners to report miles traveled on Idaho highways during the preceding three (3) months. (11-1-94)

09. Revocation of Registration. The termination of an owner's vehicle registrations and authority to operate on Idaho highways for failure to comply with requirements specified by the Department and Idaho Code. (11-1-94)

10. Semitrailer. A vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by the towing vehicle. (11-20-91)

11. Suspension of Registration. The temporary withdrawal of an owner's vehicle registrations and authority to operate on Idaho highways for failure to comply with requirements specified by the Department and Idaho Code. (11-1-94)

12. Tractor. A motor vehicle designed and used primarily for drawing other vehicles but not so constructed as to carry a load other than part of the weight of the vehicle and load so drawn. (11-20-91)

13. Travel Authorization. An authorization issued by a Port of Entry for which a fifty dollar (\$50) fee is charged to move an overweight load not exceeding fifteen percent (15%) over maximum axle or axle group weights which cannot be safely legalized at the place of weighing to the nearest place where the load can be safely adjusted. Refer to Sections 49-436(2)(e) and 49-1001(8)(b), Idaho Code. (11-1-94)

14. Truck Tractor. A motor vehicle designed and used primarily for drawing other vehicles but so constructed as to carry a load other than the vehicle and load so drawn. (11-20-91)

15. Vehicle Configuration. The actual number of vehicles in the combination of vehicles or, for single trailer combinations, the size of the trailer and/or the number of axles on the trailer. No vehicle can have more than one (1) declared weight. (11-20-91)

011. -- 099. (RESERVED).

100. MILEAGE USE FEE REPORTING.

Each owner who declares a maximum gross weight of sixty-two thousand (62,000) pounds or more, will receive a quarterly reporting form representing the maximum gross weight declared by the owner. The owner is then required to report all miles of travel on Idaho highways and pay at the fee rate established for the maximum gross weight, declared by the owner. The owner is further required to maintain records to support and justify all miles of travel as provided for in Sections 800, 801, or 805 of this rule. (11-1-94)

101. QUARTERLY REPORT PROCEDURE.

01. Quarterly Reporting Forms Issued. The Department will issue a quarterly report form to owners for each registered carrier type and weight of sixty-two thousand (62,000) pounds maximum gross weight or more. (11-1-94)

02. Use of Reporting Form. The owner is required to report each quarter's information on the form provided before the due date specified on the quarterly report form. (11-1-94)

a. If the owner does not receive a quarterly report form, it is the owner's responsibility to notify the Department allowing adequate time to submit the report before the due date. (11-1-94)

b. Any report transmitted through the United States mail shall be considered filed and received by the Department on the date shown by the post office cancellation mark stamped on the envelope or wrapper containing the report. A postage meter cancellation shall not be considered as a post office cancellation mark. (11-20-91)

c. If the quarterly report form due date falls on a Saturday, Sunday or legal holiday, the due date will be extended to the next business day. In the event the Department is late mailing the quarterly report form the due date shall be adjusted by the Department. (11-1-94)

03. Information Required on the Quarterly Report Form. Owners must report the following: (11-1-94)

a. The number of miles for each declared combined gross vehicle weight class traveled on Idaho highways for the quarter specified on the quarterly report form, rounded to the next full mile; and the mileage use fee due for each weight class; and penalty, if the report is filed after the due date. (11-1-94)

b. Total amount due. (11-20-91)

c. Signature, title of company official, and date of report. All reports filed with the Department must be signed by an authorized representative of the owner in order to be considered a valid report. (11-1-94)

d. Address change, if different from quarterly report form. (11-20-91)

e. Company telephone number (11-20-91)

102. -- 199. (RESERVED).

200. REQUEST FOR PENALTY WAIVER.

01. Penalty Waiver Request. An owner may submit a penalty waiver request in letter form to the Motor Vehicle Accounting Manager, P.O. Box 34, Boise, Idaho 83731-1129. (11-1-94)

02. Penalty Waiver Request Due Date. A penalty waiver request must be received by the Department within thirty (30) days after the quarterly reporting due dates established by Section 49-436, Idaho Code, or within fifteen (15) days after receiving a billing due date notification. (11-20-91)

03. Penalty Waiver Conditions. A request for penalty waiver will be considered when the following conditions exist and can be verified by the owner to the satisfaction of the Department: (11-1-94)

a. Accounting records are unavailable due to an unforeseen occurrence beyond the control of the owner such as flood, fire or crime. (11-1-94)

b. A change in the business structure of the entity or other condition which prevents records from being current for reporting purposes. (11-20-91)

04. Other Fees Due. All other fees due, except the penalty in question, must be paid in full by the billing due date. The waiver applies to the penalty only. (11-20-91)

201. -- 299. (RESERVED).

300. SUSPENSION OF REGISTRATION.

The Department shall suspend a vehicle registration(s) by notifying the owner in writing sent via first class pre-paid mail to the owner's last known address if: (11-1-94)

01. Failure to Comply. The owner fails to comply with a billing letter requesting payment of fees and penalties. (11-1-94)

02. Non-Filing by the Owner. The owner does not file mileage reports to the Department. (11-1-94)

03. Failure to Provide Records. The owner fails to furnish requested records and/or documents to substantiate specified quarterly use fee reports. (11-1-94)

301. REVOCATION OF REGISTRATION.

The Department shall revoke a vehicle registration if the owner fails to comply with a suspension notice within fifteen (15) days of receipt of the notice, or does not file an appeal pursuant to Section 49-436, Idaho Code. (11-1-94)

302. REQUIREMENTS FOR REINSTATEMENT OF SUSPENDED OR REVOKED VEHICLE REGISTRATION.

01. Re-Register. In the case of a revocation, an owner must re-register all vehicles, pay all fees due, and a forty dollar (\$40) reinstatement fee. (11-1-94)

02. Account Status. In the case of a suspension all fees, reports, and records required prior to the suspension must be provided to the Department, including a forty dollars (\$40) reinstatement fee. (11-1-94)

303. -- 399. (RESERVED).

400. ENFORCEMENT.

01. Delayed Movement. If the registration of an owner's vehicle is suspended and the owner has not filed an appeal within the time limit specified in Subsection 500.01, the Ports of Entry shall delay movement of the vehicle until such time as the owner complies with the condition(s) that caused the suspension. (11-1-94)

02. Revoked Registrations. If an owner's registrations are revoked for failure to respond to a suspension notice, the motor vehicle cannot operate on Idaho highways until the owner complies with Section 302. Owners with suspended or revoked registrations are not allowed to purchase trip permits. (11-1-94)

401. -- 499. (RESERVED).

500. APPEAL PROCEDURE.

01. Filing of Appeal. An owner wishing to contest a decision on a penalty waiver or suspension of registration may file an appeal within ten (10) days from receipt of the notice according to procedures specified in Section 49-436, Idaho Code. (11-1-94)

02. Delivery of Appeal. The appeal must be either hand delivered or mailed to Director, Idaho Transportation Department, P.O. Box 34, Boise, Idaho 83731-1129. (11-20-91)

03. Delivery of Legal Decision. A copy of the Findings of Fact and Conclusions of Law will be sent to the owner. (11-1-94)

501. -- 599. (RESERVED).

600. AUDIT AND INSPECTION OF RECORDS AND ACCOUNTS.

01. Who Is Subject to Audit. Owners of commercial and farm vehicles registered under Section 49-434, Idaho Code, are subject to audit to determine if the proper schedule of mileage use fees and/or registration fees is being used. (11-1-94)

02. Availability of Records. An owner must produce and make available for audit and examination at any reasonable time, the records, accounts, papers, reports and other documents under the owner's control. Examples of records are shown in Sections 800, 801, and 805. (11-1-94)

03. Unavailable Records. If the owner does not have required records for audit, thirty (30) days will be given to make such records available. If records are not made available after thirty (30) days, the owner's registrations will be suspended and/or a finding made based upon an estimation of the operation. The records shall be made available at a location agreed upon between the owner and the department. (8-4-95)

04. Location of Audit. Audit of required records will normally be conducted at the owner's place of business. The owner is expected to provide adequate working space and conditions for the audit staff. If the owner is unable to do so, the records may be presented at a designated place. This may be done at the request of the Department or the owner. (11-1-94)

601. AUDIT SELECTION, ASSIGNMENT, AND INVENTORY.

01. Audit Period. An owner of motor vehicles subject to fees pursuant to Title 49, Chapter 4, Idaho Code, shall not be selected for an audit more than once every five (5) years unless probable cause as defined by this rule exists. (11-1-94)

02. New Owners. When audit scheduling permits, new owners and new operations will be scheduled for an audit within the first two (2) years after the beginning of their operation. (11-1-94)

03. Audit Selection. Under the regular five (5) year audit cycle, the Department will select owners for an audit based upon an equitable mix of large, medium, and small operations together with a mixture of different industries; one-half (1/2) of the audits will be based upon the probability of recovery of unreported and unpaid mileage use fees. The other one-half (1/2) will be selected on a random basis. The selection criteria may include but is not limited to comparison of quarterly reporting pattern, comparison of fuel mileage reporting to mileage use fee reporting, comparison of International Registration Plan (IRP) miles to mileage use fee miles, and observation reports. (8-4-95)

04. Probable Cause. If the Audit Supervisor or Motor Vehicle Accounting Manager believes that probable cause exists to audit an owner more than once in five (5) years in less than five (5) years, a written statement of facts will be prepared. The statement of facts shall include all pertinent information to support probable cause. The statement of facts shall be presented to the Registration Services Manager for review. The Registration Services Manager shall either approve or disapprove based on the statement of facts. If approved the statement of facts shall be forwarded to the Legal Section for review. If the statement of facts supports probable cause, the Chief Legal Counsel shall show agreement and return a signed copy to the Registration Services Manager. If probable cause is insufficient, the reasons why must be provided to the Registration Services Manager. The Registration Services Manager shall disapprove the request and set the proposed audit aside unless additional facts are available which will satisfy the Chief Legal Counsel's concerns. If an owner contests a probable cause finding in the District Court pursuant to Section 49-439, Idaho Code, the audit will be stayed until the court finds probable cause for an audit or the department and owner reach an agreement. (8-4-95)

05. Audit Assignment and Inventory. Audit assignments shall be made by the Audit Supervisor or Audit Team Leader. (11-1-94)

a. Owners will not be audited by the Auditor who did the immediately preceding audit of that owner. (11-1-94)

b. An inventory of completed audits will be maintained by date of completion to ensure that an owner is not audited more than once in a five (5) years unless probable cause exists to do so. (11-1-94)

602. SCOPE OF AUDITS.

01. Purpose of Audit. Audits will be conducted to verify the accuracy of reported miles traveled within the state of Idaho and amount of the use fee paid. (11-20-91)

02. Determination of Gross Weight. Audits will include determination of maximum gross weights at which an owner is operating. If the owner has vehicles registered for a maximum gross weight less than allowable by Section 49-1001, Idaho Code, for the vehicle configuration being operated. If it is determined that the owner is operating at a gross weight in excess of the vehicle's registered gross weight, a finding will be made based on the mill rate for the higher gross weight. (11-1-94)

603. ESTIMATED FINDING.

If the Department makes an estimated finding of the operation due to lack of records any available information relevant to the audit may be used to make the estimate. The information used may include but is not limited to fuel purchase and fuel reporting records, International Registration Plan (IRP) applications, observation reports, records of past mileage use fees reporting and reports of companies similar in size and operation. (11-1-94)

604. AUDIT PENALTIES.

Penalties on additional use fees found to be due as a result of audit will be charged in accordance with Section 49-436(7), Idaho Code. When an estimated finding is made the penalty shall be in accordance with Section 49-436(6), Idaho Code. (11-1-94)

605. PAYMENT OF AUDIT FINDING.

The owner will be billed by the Department for audit finding. Payment must be made within thirty (30) days of the billing date of the audit summary unless prior arrangements have been made. (11-1-94)

606. WAIVER OF AUDIT ASSESSMENT PENALTIES.

01. Penalty Waiver Request. Request for penalty waiver as a result of an audit finding must be addressed to the Registration Services Manager, P.O. Box 34, Boise, Idaho 83731-1129. The penalty waiver request must be submitted within thirty (30) days after the audit billing. The request must clearly specify the reason why the owner feels the waiver should be approved. If the owner is appealing the audit in accordance with Subsection 700.02, the penalty waiver request must be included in the appeal request. (11-1-94)

02. Penalty Waiver Actions. The Registration Services Manager may take one (1) of the following actions on penalty waivers: (11-20-91)

a. On the first audit the Registration Services Manager may waive the penalty when requested by the owner unless the audit file shows intent to understate and/or underpay the tax due. (11-1-94)

b. On a second or subsequent audit the Registration Services Manager may assess the full penalty for good cause shown, assess the one percent (1%) interest portion only for good cause shown, or if the Registration Services Manager finds that the owner is taking the necessary steps to correct the deficiencies found, he may hold the penalty in abeyance pending the next audit. If the penalty is held in abeyance, the Registration Services Manager shall initiate an agreement between the Department and the owner specifying the deficiencies found on the current audit. The agreement shall state that if the deficiencies of the current audit are not found, on the next audit the penalty held in abeyance will be formally waived. If the same deficiencies are found, the penalty held in abeyance shall be assessed along with any other unpaid fees and penalties found to be due. (11-1-94)

c. As a condition of a penalty waiver, the owner and the department may initiate a written agreement stipulating that probable cause exists to conduct a follow-up audit in less than the five (5) years as specified in Section 49-439, Idaho Code. (8-4-95)

607. -- 699. (RESERVED).

700. APPEAL PROCESS.

01. Who Can File. Any owner whose account is audited for compliance with Sections 49-434, and 49-436, Idaho Code, and against whom a finding is made, may file an appeal with the Department. (11-1-94)

02. Method of Filing. The notice of appeal must be in writing, signed by the owner or his representative, and addressed to the Registration Services Manager, P.O. Box 7129, Boise, Idaho 83707-1129. The appeal must be postmarked within thirty (30) days of the date the audit summary is given to the owner. (11-1-94)

03. Information Required. The notice of appeal must clearly specify the following: (11-20-91)

a. The years or quarters of years that are in dispute. (11-20-91)

b. The grounds or reasons why the owner feels that the finding is in error. (11-1-94)

c. Whether or not the owner wishes to have an informal conference. (11-1-94)

04. Scheduling of Informal Conference. Upon receipt of a notice of appeal the Registration Services Manager shall schedule an informal conference between the owner and a representative of the Department unless the owner has requested that the informal conference be waived. The informal conference must be conducted within twenty (20) days from the date of receipt of the notice of appeal from the owner. If the owner waives the informal conference, the Registration Services Manager shall refer the appeal to the Chief of the Motor Vehicle Bureau for appointment of a hearing officer. (11-1-94)

05. Informal Conference Attendance. Attendance at, and participation in, the informal conference is at the option of the owner. The owner and the representative of the Department shall reduce to writing all conclusions, agreements and decisions as a result of the informal conference. The written report of the results of the informal conference shall be provided to the owner within ten (10) days of the informal conference. The written report shall inform the owner of his right to appeal further pursuant to these rules. (11-1-94)

06. Contested Case Hearing. If the owner is not satisfied with the results of the informal conference, the owner may request a contested case hearing by informing the Chief of Motor Vehicles, in writing, within fifteen (15) days from the date of receipt of the results of the informal conference. All requests for contested case hearings shall be addressed to:

Chief of Motor Vehicles

Idaho Transportation Department
P. O. Box 7129
Boise, Idaho 83707-1129

(11-1-94)

07. Hearing Officer. The Chief of the Motor Vehicle Bureau shall appoint a hearing officer to conduct a contested case hearing in accordance with Chapter 52, Title 67, Idaho Code. A notice of hearing shall be mailed to the carrier, giving the carrier at least twenty (20) days advance notice of the hearing. (11-20-91)

08. Witnesses and Evidence. Upon proper application by either party, the hearing officer may subpoena witnesses and require the production of documents and other evidence. (11-20-91)

09. Rules of Evidence. The Idaho Rules of Administrative Procedure of the Attorney General shall apply to all hearings. The hearing officer, in his discretion, shall determine the order of presentation at the hearing. (11-1-94)

10. Preparation and Distribution of Findings. The hearing officer shall prepare written Findings of Fact, Conclusions of Law and Preliminary Order for the agency's presiding officer. Upon receipt of the Findings of Fact, Conclusions of Law, and Preliminary Order the agency's presiding officer shall in accordance with the Idaho Rules of Administrative Procedure of the Attorney General issue a Final Order affirming, modifying or reversing the original finding. Upon issuance of the Final Order, the agency's presiding officer or his authorized designee shall mail a copy of the Findings of Fact, Conclusions of Law and Final Order to the owner by registered mail, return receipt requested. (11-1-94)

701. -- 799. (RESERVED).

800. MAINTENANCE OF RECORDS FOR OWNERS ENGAGED IN INTERSTATE TRAVEL. Section 49-436(2), Idaho Code, provides that every owner whose use fees are computed under Section 49-434, Idaho Code, shall maintain records and purchase documents to substantiate and justify use of such schedule. (11-1-94)

01. Vehicles Registered for Declared Gross Weight Less Than Allowed. Owners with vehicles registered for a declared gross weight less than allowed under Section 49-1001, Idaho Code, must maintain and provide for audit purposes records to verify the gross weight hauled and the miles of travel. (11-1-94)

02. Vehicles Registered for Declared Gross Weight Equal to or Exceeding That Allowed. Owners with vehicles registered at a declared gross weight that is equal to or exceeds the weight allowable under Section 49-1001, Idaho Code, for the configuration being operated must maintain and provide for audit purposes records to verify miles of travel. (11-1-94)

03. Additional Requirements. In addition to the requirements of Subsection 800.01 or 800.02 owners who operate under the provisions of Section 49-434(5), Idaho Code, must also maintain and provide for audit records of the product being hauled. If records of product hauled are not maintained and provided for audit all miles of travel shall be increased using the mill rate schedule in Section 49-434(4), Idaho Code. (11-1-94)

04. Acceptable Source Documents. An acceptable source document for verification of mileage and identification of the commodities being hauled if the owner is registered as a special commodity hauler is some type of Individual Vehicle Mileage Record (IVMR). IVMRs shall contain the following basic information: (11-1-94)

- a. Date of trip (starting and ending). (11-20-91)
- b. Trip origin and destination. (11-20-91)
- c. Route of travel including pick up and delivery locations. (11-20-91)
- d. Total trip miles. (11-20-91)
- e. Mileage by state. (All Idaho miles are taxable except for miles traveled on roads maintained with private funds. All miles traveled on state highways, county and highway district highways, and city highways are

- taxable). (8-4-95)
- f. Unit number. (11-20-91)
 - g. Vehicle fleet number, if any. (11-20-91)
 - h. Registrant's name. (11-20-91)
 - i. Trailer number. (11-20-91)
 - j. Gross weight carried if registered for a gross weight less than allowable under Section 49-1001, Idaho Code, for the configuration being operated. (11-1-94)
 - k. Driver's name. (11-20-91)
 - l. Commodities being hauled if registered as a special commodity hauler. (11-1-94)
- 05. Computer Printouts.** Computer printouts are merely recaps and are not acceptable at face value. Computer printouts must be supported by IVMRs as verification of mileage traveled. (11-1-94)
- 06. Individual Vehicle Mileage Records (IVMRs).** Information recorded on IVMRs must be accurate and legible. Mileage figures entered on IVMRs can be obtained from various sources such as odometer and/or hubometer readings, as long as the method used is consistent. Recordings of actual mileage must include all movement of the vehicle including loaded, empty and bobtail miles. (11-1-94)
- 07. Monthly and Quarterly Summaries.** Individual trips should be accumulated into monthly and quarterly summaries. These summaries should be used as the basis for the miles submitted on the quarterly reports. (11-1-94)
- 08. Fuel Purchase Records.** Records of fuel purchased which show date, place of purchase and quantity of fuel purchased must be maintained. (11-1-94)
- 09. Gross Weight Documents.** Scale tickets, freight bills, or bills of lading or other documents which show gross weight and product being hauled must be maintained. (11-1-94)
- 801. MAINTENANCE OF RECORDS FOR OWNERS ENGAGED IN INTRASTATE TRAVEL.**
Due to the operational diversity of owners engaged in intrastate travel, one (1) standard record keeping system would not be suitable for all types of operations. For a record keeping system to be acceptable it must contain at a minimum the following: (11-1-94)
- 01. Trip Logs.** Daily trip sheets or trip logs. These should show date, origin, destination and number of miles per trip. (11-20-91)
 - 02. Log Documents.** Daily trip sheets or trip logs must be supported by load tickets, invoices, or other original source documents which can be used as verification of miles traveled. (11-20-91)
 - 03. Weight Documentation.** Scale tickets, freight bills, invoices, or other documents which show the product being transported if registered as a special commodity hauler. (11-1-94)
 - 04. Maintenance of Documentation.** Documents which show gross weight hauled must be maintained if the vehicles are registered for a gross weight less than allowable under Section 49-1001, Idaho Code, for the configuration being operated. (11-1-94)
 - 05. Fuel Documentation.** Records of fuel purchases. These shall be supported by invoices which show date, location, quantity and type of fuel. Records of fuel purchases shall denote usage per each vehicle. (11-20-91)
 - 06. Mileage Document.** Speedometer, odometer, hubometer readings by themselves are not acceptable

records. Where this method is used, the miles traveled must be verifiable by another source, i.e., trip tickets, fuel purchases, daily logs, etc. (11-20-91)

07. Miles Per Gallon Documentation. If miles traveled are determined by multiplying gallons of fuel times an average mile per gallon, the records must contain documentation of how the average mile per gallon was established. (11-20-91)

08. Documentation of Non-Taxable Miles. If a percentage is used to determine the number of non-taxable miles that are included in total miles traveled, the records must contain supporting documentation as to how the percentage was determined. (11-20-91)

09. Quarterly Report Audit Trail. Mileage shall be accumulated into monthly and quarterly summaries for each vehicle registered. Quarterly mileage reports shall be prepared from these summaries. A clear audit trail from source document to summary shall be provided. (11-20-91)

802. RETENTION OF RECORDS.
Records shall be retained for four (4) years from the date the quarterly report was due. (11-1-94)

803. ALTERNATE REPORTING METHOD, MULTIPLE WEIGHTS.

01. Alternate Reporting Method. If an owner is operating vehicle combinations where the declared gross vehicle weight of the combination can be reduced by changing the configuration of the vehicle combination, an alternate reporting method is available. The alternate method may apply to owners who operate vehicle combinations consisting of multiple trailer units or owners who operate single trailer combinations where changes in the number of trailer axles or trailer sizes may reduce the declared gross vehicle weight. To use the alternate method: (11-1-94)

a. The owner must apply to use multiple weight reporting by complying with Sections 804 and 805 of this rule. (11-1-94)

b. A vehicle configuration can not be less than sixty-two thousand (62,000) pounds declared gross vehicle weight. (11-1-94)

c. The owner must register the motor vehicle at the declared combined gross vehicle weight that represents the heaviest vehicle configuration to be used. (11-1-94)

d. The owner may apply for up to two (2) maximum gross weights for each combination in addition to the gross weight declared at the time of registration. (11-1-94)

02. Multiple Weight Reporting. When reporting at multiple weights, the owner may report and pay for miles at a reduced weight based upon the declared gross vehicle weight of the vehicle configuration, as configured for each trip segment, which was set forth in the multiple weight reporting application. Idaho law does not allow for a reduction of the declared gross vehicle weight based upon actual laden weight or empty weight, i.e., whether loaded or empty the reporting weight is either the registered declared gross vehicle weight or the declared gross vehicle weight based upon the reduced configuration. (11-1-94)

804. APPLICATION REQUIREMENTS, MULTIPLE WEIGHTS.

01. Application for Alternate Reporting Method. An owner who qualifies to use the provisions of Section 803 may only do so after submitting a properly completed application to the Department setting forth the required information. Retroactive filing of the application will not be accepted or approved, except when requested within the current calendar year. Owners who do not submit an application are deemed to have made a decision not to use the multiple weight reporting method. An owner who attempts to use multiple weight reporting without approval will have the fee recalculated to the declared gross vehicle weight upon audit, and the additional fee due plus penalties will be levied. (11-1-94)

02. Annual Application. After the initial filing the owner is required to file an application for multiple weight reporting annually, setting forth the description of each tractor, truck tractor and trailer, the gross weights

designated for each tractor or truck tractor, and any other information the Department may require. The owner is required to update the application during the course of the year with any additions or deletions in equipment that may occur during the year. (11-1-94)

03. Renewal Application. Once an owner has applied and received approval to use multiple weight reporting, the Department will mail to the owner a renewal application each year providing the owner maintains the correct address on the Department's files. However, failure to receive the renewal application and return it to the Department shall not be construed as a valid reason for reporting at multiple weights without having filed the application and received approval. (11-1-94)

04. Duplicate Forms. Receipt of quarterly reporting forms that are a result of the owner's registration application that duplicate the forms that would be obtained by filing the annual application to report at multiple weights does not mitigate the owner's responsibility to file the annual multiple weight reporting application. (11-1-94)

805. RECORD KEEPING REQUIREMENTS, MULTIPLE WEIGHTS.

01. Owners Responsibility. It is the owner's responsibility to develop an adequate record keeping system which will clearly identify and support the miles reported by individual vehicle configuration. An acceptable source document is some type of Individual Vehicle Mileage Record (IVMR) for each trip containing the following basic information which must be contained on a single document: (11-1-94)

- a. Date of trip (starting and ending). (12-26-90)
- b. Trip origin and destination. (12-26-90)
- c. Route of travel (including pick up and delivery locations). (11-20-91)
- d. Total trip miles. (12-26-90)
- e. Mileage by state. All miles traveled on state highways, county and highway district highways and city highways are taxable. (8-4-95)
- f. Unit number. (12-26-90)
- g. Vehicle fleet number, if any. (12-26-90)
- h. Owner's name. (11-1-94)
- i. Trailer unit number. The IVMR must clearly show what configuration the combination of vehicles was in for each trip by showing the trailer unit number(s) on the IVMR. If trailers were dropped or added during a trip, the miles of travel in each configuration must be shown on the IVMR by adding or deleting trailer unit numbers. (11-20-91)
- j. Gross weight carried in each configuration if registered or reporting a vehicle configuration at a gross weight less than allowable under Section 49-1001, Idaho Code. (11-1-94)
- k. If more than one (1) weight is declared for a single, double, or triple configuration, the owner must maintain a master list of trailers that shows unit number and size of each. (11-1-94)
- l. Driver's name. (11-20-91)
- m. Commodity hauled if registered as a special commodity carrier. (11-1-94)

02. Changes in Gross Vehicle Weight. For registration purposes, any change in the declared gross vehicle weight of the truck or truck tractor must be accompanied by a properly completed supplemental registration (IRP) application for apportioned owners or by application to increase the declared gross weight by intrastate or fully

licensed owners.

(11-1-94)

03. Information Changes. Any change in the information provided on the multiple weight application form such as adding or deleting vehicles or increases in the declared combined gross vehicle weight must be provided to the Department on a revised application form. (11-20-91)

04. Inadequate Record Systems. If an adequate record keeping system is not devised to clearly identify the miles operated in each vehicle configuration, all miles reported will be reassessed at the highest gross vehicle weight declared at the time of registration. A reconstruction of records to identify the miles operated in each vehicle configuration will not be allowed. (11-1-94)

806. TRAVEL AUTHORIZATIONS.

01. Method of Payment. Travel authorizations are sold to owners to move an overweight load to a safe place to legalize the load. The fifty dollar (\$50) fee may be collected at the time the permit is issued or it may be remitted quarterly if the owner is based in Idaho. Owners based outside of Idaho or who are operating on a trip permit are required to pay for the travel authorization when it is issued. (11-1-94)

02. Payment Due Date. The travel authorization forms will specify the due date when the fee is to be remitted and the address of the receiving agency. (11-1-94)

03. Compliance with Other Laws and Ordinances. The travel authorization will be effective only insofar as the Department has authority for its issue and does not release the owner from complying with other existing laws, local ordinances or resolutions which may govern the movement. (8-4-95)

807. -- 999. (RESERVED).

Subject Index

- A**
Acceptable Source Documents, Maintenance of Records for Owners Engaged in Interstate Travel 8
Account Status, Reinstatement of Suspended or Revoked Vehicle Registration 4
Alternate Reporting Method, Multiple Weights 10
Annual Application, Multiple Weights 10
Appeal Procedure 5
Appeal Process 7
Application Requirements, Multiple Weights 10
Application for Alternate Reporting Method, Multiple Weights 10
Audit & Inspection Of Records & Accounts 5
Audit Penalties 6
Audit Period, Audit Selection, Assignment, & Inventory 5
Audit Selection, Assignment, & Inventory 5
Availability of Records, Audit & Inspection of Records & Accounts 5
- C**
Carrier Type 2
Changes in Gross Vehicle Weight, Multiple Weight Record Keeping Requirements 11
Combination of Vehicles 2
Compliance With Other Laws & Ordinances, Travel Authorization 12
Computer Printouts, Maintenance of Records for Owners Engaged in Interstate Travel 9
- D**
Declared Combined Gross Vehicle Weight 2
Definitions, IDAPA 39.02.22, Rules Governing Mileage Use Fee Administration 2
Delayed Movement, Enforcement 4
Determination of Gross Weight, Scope of Audits 6
Documentation of Non-Taxable Miles, Maintenance of Records for Owners Engaged in Intrastate Travel 10
Duplicate Forms, Quarterly Reporting Forms, Multiple Weights 11
- E**
Enforcement 4
Estimated Finding 6
- F**
Failure to Provide Records, Quarterly Reports, Suspension of Registration 4
Filing of Appeal, Appeal Procedure 5
Fuel Documentation, Maintenance of Records for Owners Engaged in Intrastate Travel 9
Fuel Purchase Records, Maintenance of Records for Owners Engaged in Interstate Travel 9
Full Trailer 2
- G**
Gross Weight Documents, Maintenance of Records for Owners Engaged in Interstate Travel 9
- I**
Inadequate Record Systems, Multiple Weight Record Keeping Requirements 12
Individual Vehicle Mileage Records (IVMRs), Maintenance of Records for Owners Engaged in Interstate Travel 9
Information Changes, Multiple Weight Record Keeping Requirements 12
Information Required on the Quarterly Report Form, Quarterly Report Procedure 3
Information Required, Appeal Process 7
- L**
Location of Audit, Audit & Inspection of Records & Accounts 5
- M**
Maintenance Of Records For Owners Engaged In Interstate Travel 8
Maintenance Of Records For Owners Engaged In Intrastate Travel 9
Method of Filing, Appeal Process 7
Mileage Document, Maintenance of Records for Owners Engaged in Intrastate Travel 9
Mileage Rate 2
Mileage Use Fee Reporting 3
Miles Per Gallon Documentation, Maintenance of Records for Owners Engaged in Intrastate Travel 10
Monthly & Quarterly Summaries, Maintenance of Records for Owners Engaged in Interstate Travel 9
Multiple Weight Reporting, Alternate Reporting Method, Multiple Weights 10
- N**
New Owners, Audit Selection, Assignment, & Inventory 5
Non-Filing by the Owner, Suspension of Registration 4
- O**
Owner 2
Owners Responsibility, Multiple Weight Record Keeping Requirements 11
- P**
Payment Due Date, Travel Authorization 12
Payment Of Audit Finding 6
Penalty Waiver Conditions, Request for Penalty Waiver 4
Penalty Waiver Request Due Date, Request for Penalty Waiver 4
Penalty Waiver Request, Waiver Of Audit Assessment Penalties 6
Preparation & Distribution of Findings, Appeal Process 8
Purpose of Audit, Scope of Audits 6
- Q**
Quarterly Report 2
Quarterly Report Audit Trail, Maintenance of Records for Owners Engaged in Intrastate Travel 10
Quarterly Report Procedure 3
Quarterly Reporting Forms Issued, Quarterly Report Procedure 3
- R**
Re-Register, Reinstatement of Suspended or Revoked Vehicle Registration 4
Record Keeping Requirements, Multiple Weights 11
Renewal Application, Multiple Weights 11
Request For Penalty Waiver 4
Requirements For Reinstatement Of Suspended Or Revoked Vehicle Registration 4
Retention Of Records 10
Revocation Of Registration 4
Revocation of Registration 2
Revoked Registrations, Enforcement 5
- S**
Scheduling of Informal Conference, Appeal Process 7
Scope Of Audits 6

Semitrailer 2
Suspension Of Registration 4
Suspension of Registration 2

T

Travel Authorization 3
Travel Authorizations 12
Trip Logs, Maintenance of Records for
Owners Engaged in Intrastate
Travel 9

U

Unavailable Records, Audit &
Inspection of Records &
Accounts 5
Use of Reporting Form, Quarterly
Report Procedure 3

V

Vehicle Configuration 3
Vehicles Registered for Declared Gross
Weight Equal to or Exceeding That
Allowed 8
Vehicles Registered for Declared Gross
Weight Less Than Allowed 8

W

Waiver Of Audit Assessment
Penalties 6
Weight Documentation, Maintenance of
Records for Owners Engaged in
Intrastate Travel 9
Who is Subject to Audit, Audit &
Inspection of Records &
Accounts 5
Witnesses & Evidence, Appeal
Process 8