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## **IDAPA 48 - IDAHO GRAPE GROWERS AND WINE PRODUCERS COMMISSION**

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**IDAPA 48  
TITLE 01  
CHAPTER 01**

**IDAPA 48 - IDAHO GRAPE GROWERS AND WINE PRODUCERS COMMISSION**

**48.01.01 - RULES OF THE IDAHO GRAPE GROWERS AND WINE PRODUCERS COMMISSION**

**000. LEGAL AUTHORITY.**

This chapter is adopted in accordance with Section 54-3605(15), Idaho Code. (3-21-07)

**001. TITLE AND SCOPE.**

**01. Title.** These rules shall be cited in full as IDAPA 48.01.01, "Rules of the Idaho Grape Growers and Wine Producers Commission." (3-21-07)

**02. Scope.** These rules include, but are not limited to, levy of taxes and penalties as provided by Section 54-3610, Idaho Code. (3-21-07)

**002. WRITTEN INTERPRETATIONS.**

This Commission may have 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. These documents are available for public inspection at the Commission office. (3-21-07)

**003. ADMINISTRATIVE APPEALS**

The Idaho Rules of Administrative Procedure of the Attorney General on contested cases, IDAPA 04.11.01, "Idaho Rules of Administrative Procedure," Section 100, et seq., shall apply. (3-21-07)

**004. INCORPORATION BY REFERENCE.**

There are no documents that have been incorporated by reference into these rules. (3-21-07)

**005. OFFICE INFORMATION.**

**01. Street Address.** The offices of the Commission are located at 117 North 9<sup>th</sup> Ave., Suite 2, Caldwell, Idaho. (3-21-07)

**02. Mailing Address.** The mailing address of the Commission is 117 North 9<sup>th</sup> Ave., Suite 2, Caldwell, Idaho 83605. (3-21-07)

**03. Telephone Number.** The telephone number of the Commission is (208) 455-8354. (3-21-07)

**04. Facsimile.** The Commission's FAX number is (208) 455-8364. (3-21-07)

**05. Electronic Address.** The Commission's web address is <http://www.idahowines.org/>. (3-21-07)

**006. PUBLIC RECORDS ACT COMPLIANCE.**

Commission records are subject to the provisions of the Idaho Public Records Act, Title 9, Chapter 3, Idaho Code. (3-21-07)

**007. -- 009. (RESERVED).**

**010. DEFINITIONS.**

The definitions set forth in Title 54, Chapter 36, Idaho Code, shall apply to this chapter. (3-21-07)

**011. -- 019. (RESERVED)**

**020. TAX AND LATE PAYMENT PENALTY.**

**01. Levy and Rate of Tax.** In accordance with Section 54-3610, Idaho Code, a tax is levied and

imposed on wineries and grapes used, grown, or purchased for the production of wine in Idaho. The rate of tax shall be: (3-21-07)

- a. One hundred dollars (\$100) per winery. (3-21-07)
- b. Five dollars (\$5) per acre of grapes cultivated in Idaho for the purpose of vinification. (3-21-07)
- c. Five dollars (\$5) per ton for grapes purchased from producers outside Idaho for the production of wine in Idaho. (3-21-07)
- d. Five dollars (\$5) per one hundred sixty-seven (167) gallons, or any portion thereof, of grape juice purchased from producers outside Idaho for the production of wine in Idaho. (3-21-07)

**02. Maximum Levy.** The total taxes paid by any individual winery shall not exceed three hundred dollars (\$300) annually. (3-21-07)

**03. Payment of Tax.** The producer cultivating grapes for the production of wine shall pay the tax levied upon the producer. Each winery shall pay the tax levied upon the winery. Purchasers of grapes grown or grape juice produced outside Idaho shall pay taxes levied on such grapes and grape juice. All taxes shall be paid on or before June 30 of each year. (3-21-07)

**04. Late Payment Penalty.** Persons making payment of the levied tax after the date set forth in this chapter shall be subject to a late payment penalty of fifteen percent (15%) per annum on the amount due. In addition to the late payment penalty, the commission shall be entitled to recover all costs, fees, and reasonable attorney's fees incurred in the collection of the tax and penalty provided for in Section 020 of these rules. (3-21-07)

**05. Opt Out Alternative.** A grower or producer may opt out of the levy of tax by submitting a letter to the Commission no later than June 30 of each year stating intent to opt out of the application of the provisions of Title 54, Chapter 36, Idaho Code, for the upcoming fiscal year. The letter shall include the grower or producer's name and address. (3-21-07)

**021. -- 999. (RESERVED).**

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