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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. (3-19-07)

**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." (3-19-07)

**02. Scope.** These rules include, but are not limited to, levy of taxes and penalties as provided by Section 54-3610, Idaho Code. (3-19-07)

**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. (3-19-07)

**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. (3-19-07)

**004. INCORPORATION BY REFERENCE.**

There are no documents that have been incorporated by reference into these rules. (3-19-07)

**005. OFFICE INFORMATION.**

**01. Street Address.** The offices of the Commission are located at 821 W. State Street, Boise, Idaho. (3-19-07)

**02. Mailing Address.** The mailing address of the Commission is 821 W. State Street, Boise, Idaho 83702. (3-19-07)

**03. Telephone Number.** The telephone number of the Commission is (208) 332-1538. (3-19-07)

**04. Facsimile.** The Commission's FAX number is (208) 334-2505. (3-19-07)

**05. Electronic Address.** The Commission's [website](#). (3-19-07)

**006. PUBLIC RECORDS ACT COMPLIANCE.**

Commission records are subject to the provisions of the Idaho Public Records Act, Title 9, Chapter 3, Idaho Code. (3-19-07)

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

**010. DEFINITIONS.**

The definitions set forth in Title 54, Chapter 36, Idaho Code, shall apply to this chapter. In addition, the following terms shall have the meanings set forth below: (3-29-10)

**01. Applicant.** An individual or organization who has submitted a written request for grant funds. (3-29-10)

**02. Program.** The Grape and Wine Promotion, Education and Research Grant Program established by Section 021 of these rules. (3-29-10)

**03. Recipient.** An individual or organization who has been awarded a grant under the Program. (3-29-10)

**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: (3-19-07)

**a.** Four cents (\$.04) per gallon of wine produced during the previous calendar year. (3-29-10)

**b.** Seven dollars (\$7) per ton of grapes harvested in Idaho for the purpose of vinification during the previous calendar year. (3-29-10)

**c.** Seven dollars (\$7) per ton for grapes purchased from producers outside Idaho for the production of wine in Idaho during the previous calendar year. (3-29-10)

**d.** Six dollars and sixty-eight cents (\$6.68) 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 during the previous calendar year. (3-29-10)

**e.** The tax rates set forth in Paragraphs 020.01.a. through 020.01.d., shall be phased in over a three-year (3) period as follows: (3-29-10)

**i.** Thirty-three percent (33%) in fiscal year 2010; (3-29-10)

**ii.** Sixty-six percent (66%) in fiscal year 2011; and (3-29-10)

**iii.** One hundred percent (100%) in fiscal year 2012 and all subsequent years, except that the maximum tax levied upon any winery for fiscal year 2010 shall be one thousand dollars (\$1,000). (3-29-10)

**02. Minimum Levy.** The minimum taxes paid by any grower or winery shall be one hundred dollars (\$100) annually. (3-29-10)

**03. Payment of Tax.** The grower harvesting grapes for the production of wine shall pay the tax levied upon the grower. 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. (3-29-10)

**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. (3-19-07)

**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. (3-19-07)

**021. GRAPE AND WINE PROMOTION, EDUCATION, AND RESEARCH GRANT PROGRAM.**

**01. Program Objective.** The objective of the Program is to promote the development of markets for Idaho grapes and grape by-products, provide research concerning grapes and grape by-products, and encourage the education of individuals, organizations, and the community concerning the production of grapes and grape by-products in Idaho. (3-29-10)

**02. Eligible Applicants.** Individuals, organizations, and educational entities may submit applications for funding from the Program. No official, officer, or employee of the Commission, or any child, parent, sibling, or household member of an official, officer, or employee of the Commission is eligible to submit an application for funding from the Program. A grower or producer not otherwise ineligible may apply for funding from the Program if such funding satisfies the Program objectives and does not primarily promote the interests of the Applicant. (3-29-10)

**03. Eligible Activities and Costs.** Eligible costs for the use of Program funds are limited to: (3-29-10)

**a.** Tuition and fees for education or training; (3-29-10)

**b.** Acquisition of supplies, materials, and equipment for promotion, research, education, or training activities; (3-29-10)

**c.** Speaking fees or honoraria for promotion, education, or training activities; (3-29-10)

**d.** Fees for use of a facility or equipment necessary to conduct research, promotion, education, or training activities; (3-29-10)

**e.** Advertising and printing costs directly related to promotion, research, education, or training activities; and (3-29-10)

**f.** Matching funds for other state, federal, or foundation grants satisfying the objectives of the Program. (3-29-10)

**04. Ineligible Activities and Costs.** Grant funds shall not be used for: (3-29-10)

**a.** Political, lobbying, religious, or illegal activities; or (3-29-10)

**b.** Payroll and administrative costs routinely incurred by a Recipient. (3-29-10)

**05. Application, Review, and Award.** (3-29-10)

**a.** Applications for Program grants may be submitted at any time. Applicants shall submit a grant proposal in the format required by the Commission. Copies of the application format requirements and the list of supporting information may be obtained by contacting the Commission at the address set forth in Section 005 of these rules. (3-29-10)

**b.** Commission staff review proposals for completeness and compliance with these rules and make recommendations for funding to the Commission. The Commission may establish review committees consisting of Commission staff, Commission members, growers and producers, or other individuals. (3-29-10)

**c.** The Commission, in its sole discretion, makes all Program grant awards. The Commission may establish conditions or requirements for the expenditure of grant funds in a written agreement between the Commission and the Recipient. Conditions and requirements may include the submission of reports and receipts, acknowledgement of the grant in written materials, the provision of matching funds from the Recipient, or the repayment of grant funds upon specified events. (3-29-10)

**06. Compliance with Law.** All Recipients shall comply with applicable law in the conduct of activities funded by the Program. Public entities and employees receiving or administering Program funds shall comply with the ethics, personnel, bidding, and accounting requirements generally applicable to the entity or individual. (3-29-10)

- 07. Termination of Funding.** The Commission may terminate Program grants at any time for: (3-29-10)
- a.** Use of funds in violation of these rules; (3-29-10)
  - b.** Violation of the terms of the grant; or (3-29-10)
  - c.** Violation of any applicable law. (3-29-10)

**08. Receipt of Written Notice of Termination.** Upon receipt of a written notice of termination, the Recipient shall immediately cease all expenditures of Program funds and return all unspent Program funds. The Commission may require a written accounting of the use of Program funds upon the termination of funding and may deny payment of costs yet to be paid and not substantiated by written documentation. (3-29-10)

**022. -- 999. (RESERVED).**

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