





Service office. In such cases, the leading agency will send the tax direct to the Wheat Commission. When the producer's note and loan agreement shows that the tax has been deducted and sent to the Wheat Commission, it will not be necessary for the buyer to deduct the tax when the wheat is purchased. (7-1-93)

**02. Tax.** Since the legislature has made the tax a lien prior to all other liens and encumbrances of the wheat, it is necessary for the grain buyer to make sure the tax has been paid in order to obtain clear title to the wheat. The tax should be deducted in all cases where there is not evidence that the tax was previously paid by a lending agency. In case errors occur and the tax is deducted by a lending agency and again deducted by a grain buyer, refund will be made by the Idaho Wheat Commission. (7-1-93)

**301. INVOICES AND RECORDS.**

**01. Invoices.** Section 22-3316, Idaho Code, provides for invoices to be delivered to the grower for each purchase. The Wheat Commission is not providing a special form for this purpose and suggests that buyers use the final settlement vouchers of accounts of sale commonly used in Idaho. The amount of the Idaho state wheat tax deducted must be shown on each settlement voucher. (7-1-93)

**02. Vouchers.** Buyers are not required to send the Commission copies of their settlement vouchers issued to individual growers but should keep copies available for examination by representatives of the Commission at a later date. Where it is not the practice to issue settlement vouchers of accounts of sale, buyers should be sure that they have accurate records of all wheat bought from growers and the amount of wheat bought from each grower. (7-1-93)

**302. WHEAT COMMISSION FORM NUMBER 1.** Form Number 1 shall be used to file quarterly returns required by these rules. One (1) copy to be sent to the Commission at the end of each quarter. (7-1-93)

**303. MIXTURES.** When the grain is bought as wheat, the tax must be collected on the full net weight of the grain bought. The tax must also be collected on any mixtures containing fifty percent (50%) or more of wheat. (7-1-93)

**304. NET WEIGHT.** The tax is to be collected on the net weight of the wheat after deduction of chaffage and smut, and not upon the gross weight. (7-1-93)

**305. TRUCKERS.** When a trucker buys wheat from a grower, it is his responsibility under the law to deduct the tax and remit the amount to the Commission. The trucker in such instances is liable for the deduction of tax. Those who purchase wheat from such truckers are not directly liable for the deduction of tax, but buyers should make sure that the trucker has in fact bought the wheat from a grower and is not the person who produced the wheat. (7-1-93)

**306. WHEAT DELIVERED ON ACCOUNT OR EXCHANGED FOR OTHER WHEAT.** When wheat is delivered and credited to the account of a grower who is purchasing mixed feeds and other commodities, such transactions are really sales of the wheat delivered. In these cases, the buyer must deduct the tax from the amount credited to the grower and remit to the Commission just as though the sale had been made for cash. On the other hand, if the grower delivers the wheat in exchange for other wheat and no sale of the wheat is involved, the tax should not be deducted. (7-1-93)

**307. END USE.** Idaho wheat is subject to tax when it is first sold or contracted into "commercial channels." Beside traditional uses of wheat for flour milling, domestic and export, commercial channels include sale of wheat for use as feed, or any industrial or chemurgic use. (7-1-93)

**308. -- 999. (RESERVED)**

