

Table of Contents

35.01.12 - Idaho Beer Tax Administrative Rules

000. Legal Authority (Rule 000).	2
001. Title And Scope (Rule 001).	2
002. Written Interpretations (Rule 002).	2
003. Administrative Appeals (Rule 003).	2
004. Public Records (Rule 004).	2
005. Office -- Office Hours -- Street And Mailing Addresses -- Phone And Facsimile Numbers -- E-Mail Address (Rule 005).	2
006. -- 009. (Reserved)	2
010. Definitions (Rule 010).	2
011. Sales Subject To Beer Tax (Rule 011).	2
012. Exemptions (Rule 012).	3
013. Security For Tax Required (Rule 013).	3
014. Redetermination, Collection, And Enforcement (Rule 014).	5
015. Penalty And Interest (Rule 015).	5
016. Beer Tax Reporting Permit Number (Rule 016).	5
017. Beer Tax Returns And Reports (Rule 017).	6
018. Records Required (Rule 018).	7
019. Violation Of Act Or Rules -- Report To Director Of The Idaho State Police (Rule 019).	7
020. Audits (Rule 020).	8
021. Breakage Or Spoilage (Rule 021).	8
022. Refunds (Rule 022).	8
023. Unlawful Sales, Purchases And Acts (Rule 023).	8
024. Alternative Method (Rule 024).	8
025. Declaratory Rulings (Rule 025).	8
026. -- 999. (Reserved)	8

**IDAPA 35
TITLE 01
CHAPTER 12**

35.01.12 - IDAHO BEER TAX ADMINISTRATIVE RULES

000. LEGAL AUTHORITY (RULE 000).

In accordance with Section 63-105 and 23-1051, Idaho Code, the State Tax Commission shall promulgate rules implementing the provisions of the Idaho Beer Tax Products Act. (7-1-98)

001. TITLE AND SCOPE (RULE 001).

These rules shall be cited as IDAPA 35.12.01, "Idaho Beer Tax Administrative Rules." These rules shall be construed to reach the full jurisdictional extent of the state of Idaho's authority to impose a tax on all barrels or fractional amounts of barrels as provided by Section 23-1008, Idaho Code, sold by wholesalers for use or consumption within this state. (7-1-93)

002. WRITTEN INTERPRETATIONS (RULE 002).

This agency has written statements as defined in Section 67-5201(19)(b)(iv), Idaho Code, which pertain to the interpretation of the rules of this chapter or to the documentation of compliance with the rules of this chapter. To the extent that such documents are not confidential by statute or rule, the documents are available for public inspection and copying at the main office of the State Tax Commission. See Rule 005 of these rules for the main office address. (3-15-02)

003. ADMINISTRATIVE APPEALS (RULE 003).

This chapter does allow administrative relief of the provisions outlined herein under Section 63-3049, Idaho Code. (7-1-93)

004. PUBLIC RECORDS (RULE 004).

The records associated with this chapter are subject to the provisions of the Idaho Public Records Act, Chapter 1, Title 74, Idaho Code, to the extent that these documents are not confidential under Sections 63-3076, 63-3077, or 74-101 through 74-126, Idaho Code. (3-15-02)

005. OFFICE -- OFFICE HOURS -- STREET AND MAILING ADDRESSES -- PHONE AND FACSIMILE NUMBERS -- E-MAIL ADDRESS (RULE 005).

01. Main Office. The State Tax Commission main office is located at 800 Park Blvd., Plaza IV, Boise, Idaho 83712-7742. The correspondence mailing address is P.O. Box 36, Boise, Idaho 83722-0410. The State Tax Commission's Website is www.tax.idaho.gov. The telephone number for Taxpayer Services is (208) 334-7660, or toll free 1-800-972-7660, and the facsimile number is (208) 334-7846. The State Tax Commission's e-mail is taxrep@tax.idaho.gov. Main Office hours are from 8 a.m. to 5 p.m. Monday through Friday except for legal holidays. (3-15-02)

02. Regional Field Offices. The address and phone number for each regional field office is listed in IDAPA 35.02.01.005, "Tax Commission Administration and Enforcement Rules," Rule 005. (3-15-02)

03. Hearing Impaired. Hearing impaired individuals may contact any State Tax Commission office by using the Idaho Relay Service Number 1-800-377-3529. (3-15-02)

006. -- 009. (RESERVED)

010. DEFINITIONS (RULE 010).

01. Disposition. Disposition, for the purpose of these rules, shall mean any diminution, reduction, dispensation, or depletion of beer from inventory due to any sale, transfer, loss, breakage, spoilage or any other cause or means. (7-1-93)

011. SALES SUBJECT TO BEER TAX (RULE 011).

01. In General. Idaho imposes an excise tax upon barrels or fractional amounts of barrels as provided

by Section 23-1008, Idaho Code, sold by wholesalers for use or consumption within Idaho. (7-1-93)

02. Imposition. All of the terms defined in Section 23-1001, Idaho Code, et seq., apply to the assessment of the tax provided in Section 23-1008, Idaho Code. (7-1-93)

a. All beer wholesalers, as defined in Section 23-1001(g), Idaho Code, are required to collect and to pay the tax imposed by Section 23-1008, Idaho Code. (7-1-93)

b. Any brewer, brewery, producer or manufacturer of beer within Idaho shall be considered a beer dealer within the meaning of the definitions provided in Section 23-1001(d), Idaho Code, for the purpose of administration of the tax as imposed by Section 23-1008, Idaho Code. However, to ensure payment of taxes on beer, any entity holding a brewery license shall be considered a wholesaler to the extent of any dispositions from such brewery for the purpose of resale or consumption in, by or through any retail facilities including, but not limited to, tasting rooms on or near the brewery's premises. (7-1-93)

c. References to the Act as used in these rules are to Chapter 10, Title 23, Idaho Code. (7-1-93)

d. Ales, strong beer, new beer, or any other alcoholic beverages containing a greater percentage of alcohol by weight than specified in Section 23-1002, Idaho Code, shall be taxed as if they were wine, as defined under Chapter 13, Title 23, Idaho Code. (7-1-93)

03. Every Disposition Is a Sale. Every disposition of beer by a wholesaler to a retailer or consumer shall constitute a sale of beer for use in this state, whether said sale is made within or without this state, and the wholesaler shall be liable for the payment of taxes on such sales. Any person making sales or dispositions of beer, whether licensed as a wholesaler or not, shall be liable for the tax on such sale or disposition of beer for which no tax under the Act has otherwise been collected. (7-1-93)

04. All Sales Presumed Taxable. Every sale or disposition of a wholesaler's inventory shall be presumed to be a tax able sale, except as such disposition is allowed as an exemption by the Act and these rules. (7-1-93)

012. EXEMPTIONS (RULE 012).

01. Burden of Proof. The burden of proving any exemption, deduction, credit, or refund allowed by the Act and these rules is upon the person claiming it. (7-1-93)

02. Wholesale Sales of Beer Outside This State. Every resale of beer by a wholesaler or brewery for the purpose of and resulting in export of beer from this state for resale outside this state shall be exempt from the tax. (7-1-93)

03. Sales to Purchasers on Military Reservations. Sales to authorized purchasers on military reservations for the purpose of and resulting in sale or consumption on such reservation shall be exempt from the tax. (7-1-93)

04. Sales to Idaho Liquor Dispensary. Sales of beer to the Idaho State Liquor Dispensary shall be exempt from the tax. (7-1-93)

05. Dispositions from One Wholesaler to Another. Disposition of beer by transfer or sale or any other means from one wholesaler to another wholesaler shall be exempt. (7-1-93)

013. SECURITY FOR TAX REQUIRED (RULE 013).

01. Security for Payment of Tax. Each person liable for payment of the taxes provided by Chapter 10, Title 23, Idaho Code, shall at all times have in effect and on file with the State Tax Commission security for payment of the excise tax. The security shall be in the form and an amount acceptable to the State Tax Commission, shall be payable to the State Tax Commission, and shall be conditioned upon remittance of all taxes imposed on beer by this state for which such person shall be liable, including any penalty and interest. (7-1-98)

02. Amount of Security. The amount of the security shall be three (3) times the amount of the tax due on an average monthly beer tax return, using the previous twelve (12) month period as a base. In the case of a taxpayer who is habitually delinquent in the submission of returns or payment of the tax, the amount of the security shall be five (5) times the average monthly tax due. (7-1-93)

03. Security Requirement Excused. A wholesaler or brewery having an average beer tax liability of one hundred dollars (\$100) or less per month and having established a six (6) month history of timely filing and payment of the tax will not be required to furnish security. (7-1-93)

04. Security for a New Wholesaler or Brewery. When a new wholesaler or brewery applies for a reporting permit number as required by Idaho Beer Tax Administrative Rule 016, security will be required. (7-1-98)

a. If a beer tax reporting history is available from a previous ownership, the security required shall be based on the most recent twelve (12) month history of the prior ownership. (7-1-93)

b. If there is no beer tax reporting history available from a previous ownership of the business, the new wholesaler or brewer shall furnish security in the amount of one thousand dollars (\$1,000), unless the taxpayer can establish to the satisfaction of the State Tax Commission that a lesser amount should apply. After a six (6) month period of filing history has been established, the security will be reviewed by the State Tax Commission and adjusted accordingly. (7-1-98)

05. Types of Security. A person required to post security may, instead of posting a surety bond, deposit with the State Tax Commission any of the following alternatives equivalent to the amount of the bond required: (4-4-13)

a. Lawful money of the United States. Cash bonds must be submitted as a cashier's check, money order, or other certified funds which are payable to the "Idaho State Tax Commission." A cash bond will not accrue interest. The State Tax Commission will cash the funds and hold the money for the duration the taxpayer holds a permit. (4-4-13)

b. Letters of credit. Irrevocable letters of credit, not exceeding the federally insured amount, issued by a financial institution doing business in Idaho and federally insured, made to the benefit of the "Idaho State Tax Commission." The terms of the letter of credit must allow the State Tax Commission to make demand directly against the issuer of the letter of credit for any taxes, penalties, and interest due and unpaid, upon which the taxpayer's rights to appeal have expired, and for which the letter of credit was submitted to secure. (4-4-13)

i. The letter must include the name of the issuing institution, taxpayer's name, effective date, expiration date and place, dollar amount covered, terms of the letter, letter number, and authorized signature. (4-4-13)

c. Time Certificates of Deposit (CD). Automatically renewable time certificates of deposit, not exceeding the federally insured amount, issued by a financial institution doing business in Idaho and federally insured, made in the name of the depositor, payable to the "Idaho State Tax Commission," and containing the provisions that interest earned shall be payable to the depositor. The State Tax Commission will hold the CD. If the financial institution holds the actual CD or does not issue a certificate, a verification form is required by the State Tax Commission confirming the CD. The form may be obtained from the State Tax Commission. (4-4-13)

d. Joint Savings Account. Joint savings accounts, not exceeding the federally insured amount, at a financial institution doing business in Idaho and federally insured. The joint savings account should be issued in the name of the taxpayer and the "Idaho State Tax Commission." Evidence of the insured account must be delivered to the State Tax Commission. The taxpayer will be notified by the State Tax Commission of any increases in bonding when it becomes necessary. The taxpayer may send a check to cover the difference which will be deposited in the joint savings account. The interest accrued on the account is the taxpayer's. The terms of the joint savings account agreement must include the following: (4-4-13)

i. No Automatic Teller Machine (ATM) card may be issued to the account; and (4-4-13)

ii. Withdrawals require both signatures of the parties of the joint account or the signature of the Idaho State Tax Commission alone. (4-4-13)

06. Petition to Waive Security Deposit. Other than as provided in Subsection 013.03 of this rule, a security shall be required in all instances, unless the State Tax Commission, upon petition by the taxpayer, determines after examination of the taxpayer's books and records that a security is not required. (7-1-98)

07. Taxpayer Petition for Release From Security Requirement. (7-1-93)

a. The State Tax Commission will release a taxpayer from the posting of a security if the taxpayer has filed all beer tax returns including supplemental schedules on a timely basis for the preceding twenty-four (24) month period, and the taxpayer has paid all beer tax due for the preceding twenty-four (24) month period on a timely basis. (7-1-98)

b. Upon petition from the taxpayer, the State Tax Commission will review the filing record of the taxpayer and, if determined necessary, within sixty (60) days examine the books and records of the taxpayer. The State Tax Commission will, no later than ninety (90) days from the date of receipt of the taxpayer's petition, advise the taxpayer of its determination and the reasons therefor. (7-1-98)

c. If at any time after release of a security requirement the taxpayer becomes delinquent for any period in either the filing of returns or the payment of the tax as set forth in Subsection 013.07.a. of this rule, the State Tax Commission may make immediate demand that a security be posted with the State Tax Commission. (7-1-98)

d. In the event that a petition for release of security is denied or a demand for posting of security is made by the State Tax Commission, notice shall be mailed to the taxpayer by certified mail. The notice shall include a statement of the reasons for the State Tax Commission's determination. If the taxpayer wishes to seek a redetermination of the State Tax Commission's decision, he must do so by filing a petition for redetermination in the manner set forth in Section 63-3045, Idaho Code. Such a petition for redetermination must be filed no later than thirty (30) days from the date upon which the notice of determination is mailed to or served upon the claimant. (7-1-98)

e. Failure to post security upon demand, notwithstanding Subsection 013.07.d. above, will be a violation of the rules promulgated by the State Tax Commission and shall be immediately reported to the Director of the Idaho State Police, together with a request or petition that the Director initiate procedures to suspend or revoke the taxpayer's license. (3-15-02)

014. REDETERMINATION, COLLECTION, AND ENFORCEMENT (RULE 014).

01. Administrative Appeals. Sections 63-3042 through 63-3065A, 63-3068, and 63-3070, Idaho Code, govern the method for administrative appeals, appeals to the Board of Tax Appeals, and appeals to Idaho's District and Supreme Courts, as well as collection and enforcement of the beer tax. The provisions and terms of those Income Tax statutes and Income Tax Rules promulgated thereunder, to the extent consistent with the Act and these Beer Tax Rules, are hereby adopted by this reference as if stated in full in this rule. (7-1-93)

02. Substitution of Terms. Wherever the terms income or income tax are used in those statutes and rules, the terms beer or beer tax shall be substituted for purposes of the Act and these rules. (7-1-93)

03. Copies of Code and Rules Available. Copies of Idaho Code provisions and rules which deal with procedures for redetermination, collection, enforcement, and other matters are available at offices of the Tax Commission and at those libraries specified in Section 67-5205(c), Idaho Code. (7-1-93)

015. PENALTY AND INTEREST (RULE 015).
If any taxes on beer are not timely paid by the person(s) liable for such tax, a penalty shall be applied as provided by Section 63-3046, Idaho Code, together with interest as provided by Section 63-3045, Idaho Code. (7-1-93)

016. BEER TAX REPORTING PERMIT NUMBER (RULE 016).

01. Permit Number Required. Every brewery located within this state and every beer wholesaler is required to obtain a beer tax reporting permit number before engaging in business. Application forms may be obtained from the Tax Commission. No fee is required to obtain a beer tax number. (7-1-93)

02. Permit Number Is Non-Assignable. A beer tax reporting permit number is nonassignable. Upon any change of ownership, it shall be the responsibility of the permit holder to immediately give written notification to the Tax Commission. (7-1-93)

a. The notice shall set forth the date of closure, date of sale, or date of lease of the business. If a sale or lease, the notice must state the last day of operation and the name of the new owner or lessee. (7-1-93)

b. If this information is not furnished to the Tax Commission and the new owner or lessee continues operation of the business on the previous owner's beer tax reporting permit number without filing for and obtaining a new permit, the original permit holder may be held responsible for all tax liability incurred during the period that the new owner or lessee operated the business under the previous owner's permit. (7-1-93)

017. BEER TAX RETURNS AND REPORTS (RULE 017).

01. Due Date of Reports. Every person liable for the payment of taxes on beer and every person responsible for making reports to the Commission shall, on or before the fifteenth day of the month following the end of the reporting period, file a written report with the Commission showing all sales of beer for use or delivery within Idaho during the immediately preceding reporting period. Taxes payable with respect to such sale, distribution, or disposition shall be paid by the person liable therefore, at the time such report is filed. (3-29-10)

a. Monthly Filing Generally Required. All persons who pay beer tax are required to remit the tax to the state on a monthly basis unless a different reporting period is prescribed by the Commission. The remittance will include all beer tax due from the first through the last day of the preceding calendar month. (3-29-10)

b. Request to File Quarterly or Semiannually. Wholesalers or persons who owe six hundred dollars (\$600) or less per quarter and have established a satisfactory record of timely filing and payment of the beer tax may request permission to file quarterly or semiannually instead of monthly. (3-29-10)

c. Request to File Annually. Wholesalers or persons who have seasonal activities may request permission to file annually. Approval of the request is at the discretion of the Commission and is limited to taxpayers who have established a satisfactory record of timely filing and payment of the tax. (3-29-10)

d. Final Report. Whenever a taxpayer who is required to file returns under the Beer Tax Act or these rules stops doing business, he must mark cancel on the last report he files. This report ends the taxable year for beer tax purposes and constitutes the taxpayer's final report of beer tax liabilities. The taxpayer must enclose his permit with his request for cancellation or send a written statement that the permit has been destroyed. If the taxpayer continues business activity after filing a final report he may be subject to liabilities or penalties for failing to comply with the Beer Tax Act and these rules. (3-29-10)

02. Weekend or Holiday Due Date. For purposes of this rule, if the 15th day of any month following the end of a reporting period shall fall upon Saturday, Sunday or a legal holiday, then the due date for the report or the payment of the taxes, or both, required by this Act shall be the first business day thereafter. (3-29-10)

03. Forms Provided or Approved by Tax Commission. All dealers engaged in the sale or other disposition of beer imported into Idaho shall report all sales and dispositions of beer on forms either provided or approved by the Commission. (3-29-10)

04. Inventory Reporting Methods. Wholesalers of beer must report all additions to and sales or dispositions out of inventory, whether taxable or tax exempt, using inventory reporting methods on Wholesaler Beer Tax Returns provided by the Commission. (7-1-93)

05. In-State Brewers. In-state brewers of beer shall use wholesaler's beer tax returns to report all withdrawals, sales, or other dispositions from inventory. Withdrawals from inventory for the purpose of resale or

consumption in, by, or through any tasting room or retail facilities owned or operated by a brewery are subject to tax at the time of withdrawal from the brewer's inventory. (7-1-93)

06. Requirements of a Valid Return. A tax return or other documents required to be filed in accordance with Section 23-1051, Idaho Code, and this rule must meet the conditions prescribed below. Those which fail to meet these requirements are invalid. They may be rejected and returned to the taxpayer to be redone in accordance with these requirements and refiled. A taxpayer's failure to properly file in a timely manner may cause certain penalties to be imposed by Sections 63-3030A, 63-3046, and 63-3075, Idaho Code, and rules thereunder. (7-1-93)

a. All beer tax return forms must be completed and copies of all pertinent supporting schedules or computations must be attached. The results of supporting computations must be carried forward to applicable lines on the beer tax return form. (7-1-93)

b. All beer tax returns or other documents filed by the taxpayer must include his beer tax permit number and Federal Taxpayer Identification Number in the space provided. (7-1-93)

c. A beer tax return that does not provide sufficient information to compute a tax liability does not constitute a valid beer tax return. (7-1-93)

d. Perfect accuracy is not a requirement of a valid return, even though each of the following conditions is required: it must be on the proper form, as prescribed by the Commission; and it must contain a computation of the tax liability and sufficient supporting information to demonstrate how that result was reached; and it must show an honest and genuine effort to satisfy the requirement of the law. (7-1-93)

018. RECORDS REQUIRED (RULE 018).

01. In General. Every person liable for the payment of taxes on beer will keep and preserve the following records: (7-1-93)

a. A daily record of all cash and credit sales including invoices, receipts, journals, and other records related thereto. (7-1-93)

b. A record of the amount of all merchandise purchased, including all bills of lading, invoices, and copies of purchase orders arranged serially according to date. (7-1-93)

c. A record of and supporting documents for all deductions and exemptions allowed by law or claimed in filing beer tax returns. (7-1-93)

d. True and complete inventories of the beer stock on hand taken at the end of each month. (7-1-93)

e. True and complete records of breakage and spoilage claimed as a deduction from inventory. (7-1-93)

02. Record Retention. These records must be kept for a period of four (4) years as required by Section 23-1006, Idaho Code. If an assessment has been made by the Tax Commission and an appeal to the Tax Commission or district court is pending, the books and records specified above and relating to the period covered by such proposed assessment will be kept until final disposition of the appeal. (7-1-93)

03. Location and Condition of Records. Records and files shall be kept on the premises of the place of business and maintained in a legible manner. They shall be kept clean and as much as possible free from deterioration. All invoices, sales slips, bank statements, and canceled checks should be kept in chronological order so as to be balanced with the records to which they pertain. (7-1-93)

019. VIOLATION OF ACT OR RULES -- REPORT TO DIRECTOR OF THE IDAHO STATE POLICE (RULE 019).

Whenever any violation of any of the requirements imposed on any person by the Act or these rules has occurred, the

same shall be immediately reported to the Director of the Idaho State Police, who may initiate any action necessary for the enforcement of the Act, including without limitation, license revocation proceedings. (3-15-02)

020. AUDITS (RULE 020).

Any taxpayer required to pay the tax or make reports shall, upon notification from the Tax Commission, make available for inspection and audit, as the Commission or its designee may require, any records required to be kept under Chapter 10, Title 23, Idaho Code. (7-1-93)

021. BREAKAGE OR SPOILAGE (RULE 021).

01. Damage or Spoilage. When a beer container has been damaged or when beer becomes spoiled or has otherwise become unfit for beverage purposes, the taxpayer may claim a deduction of up to five tenths of one percent (.5%) of the total inventory purchases during the month in which the breakage or spoilage occurred without requiring written approval from the Tax Commission. The taxpayer must maintain adequate records to verify actual breakage or spoilage claimed. (7-1-93)

a. The Commission may at any time disallow the use of this method for any taxpayer. The Commission shall notify the taxpayer in writing that future destructions of breakage or spoilage will require written approval from the Commission. (7-1-93)

b. Any taxpayer who has received such written notice from the Commission must file a Request for Beer Destruction, Form WB-403, as set forth in Subsection 021.02 of this rule. (7-1-93)

02. Request for Beer Destruction. If the breakage or spoilage exceeds five tenths of one percent (.5%) of the total inventory purchases for the month, or the taxpayer has received written notice as discussed in Subsection 021.01.a. of this rule, the taxpayer must file a Request for Beer Destruction, Form WB-403, with the Commission ten (10) days prior to the proposed destruction date. (7-1-93)

a. The taxpayer must receive written approval from the Commission prior to destruction of any products referred to on the request. (7-1-93)

b. The Commission reserves the right to be present to observe the destruction of the beer and further reserves the right to delay the destruction until such time as a mutual appointment can be arranged for the Commission or its representative to witness such destruction. (7-1-93)

c. A credit for the amount of tax represented by the destroyed beer may be claimed against future tax due by the tax payer who has received written approval from the Commission to destroy beer. (7-1-93)

022. REFUNDS (RULE 022).

If the taxpayer is entitled to a refund of less than two hundred dollars (\$200), such refund shall be applied as a credit against the tax due or assessed for a succeeding tax period. The taxpayer may elect to have any refund to which he is entitled under the Act or these rules applied as a credit against the tax due or assessed for a succeeding tax period, regardless of the amount of such refund. (7-1-93)

023. UNLAWFUL SALES, PURCHASES AND ACTS (RULE 023).

In addition to the remedies of Section 23-1055, Idaho Code, the Tax Commission may also assess taxes against persons making illegal sales of beer who would otherwise be liable for payment of taxes on the sales of such beer. (7-1-93)

024. ALTERNATIVE METHOD (RULE 024).

The Tax Commission hereby requires the use of the method of payment of taxes on beer as provided in Sections 23-1047 through 23-1055, Idaho Code, retroactive to July 1, 1962. (7-1-93)

025. DECLARATORY RULINGS (RULE 025).

Declaratory Rulings may be made by the Tax Commission under the provisions of Section 67-5255, Idaho Code, and IDAPA 35.02.01, "Tax Commission Administration and Enforcement Rules," Rule 110. (5-3-03)

026. -- 999. (RESERVED)

Subject Index

- A**
Alternative Method 8
Audits 8
- B**
Beer Tax Reporting Permit Number 5
Permit Number Is Non-
Assignable 6
Permit Number Required 6
Beer Tax Returns & Reports 6
Due Date of Reports 6
Forms Provided or Approved by
Tax Commission 6
In-State Brewers 6
Inventory Reporting Methods 6
Requirements of a Valid
Return 7
Weekend or Holiday Due Date 6
Breakage Or Spoilage 8
Damage or Spoilage 8
Request for Beer Destruction 8
- D**
Definitions, IDAPA 35.01.12 2
Disposition 2
- E**
Exemptions 3
Burden of Proof 3
Dispositions from One Wholesaler
to Another 3
Sales to Idaho Liquor
Dispensary 3
Sales to Purchasers on Military
Reservations 3
Wholesale Sales of Beer Outside
This State 3
- P**
Penalty & Interest 5
- R**
Records Required 7
In General 7
Location & Condition of
Records 7
Record Retention 7
Redetermination, Collection, &
Enforcement 5
Administrative Appeals 5
Copies of Code & Rules
Available 5
Substitution of Terms 5
Refunds 8
- S**
Sales Subject to Beer Tax 2
All Sales Presumed Taxable 3
Every Disposition Is a Sale 3
- Imposition 3
In General 2
Security For Tax Required 3
Amount of Security 4
Petition to Waive Security
Deposit 5
Security for a New Wholesaler or
Brewery 4
Security for Payment of Tax 3
Security Requirement Excused 4
Taxpayer Petition for Release
From Security Requirement 5
Types of Security 4
- U**
Unlawful Sales, Purchases & Acts 8
- V**
Violation Of Act Or Regulations-Report
To Director Of Law Enforcement 7