

# Table of Contents

---

## 35.01.09 – Idaho County Option Kitchen and Table Wine 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. ....	2
005. Office – Office Hours – Street And Mailing Addresses – Phone And Facsimile Numbers – E-Mail Address (Rule 005). ....	2
006. Incorporation By Reference (Rule 006). ....	2
007. -- 009. (Reserved) .....	2
010. Definitions (Rule 010). ....	2
011. Sales Subject To Wine Tax (Rule 011). ....	3
012. Exemptions (Rule 012). ....	3
013. Breakage Or Spoilage (Rule 013). ....	4
014. Security For Tax Required (Rule 014). ....	4
015. Wine Tax Permit (Rule 015). ....	6
016. Wine Tax Returns And Reports (Rule 016). ....	7
017. (Reserved) .....	8
018. Penalty And Interest (Rule 018). ....	8
019. Records Required (Rule 019). ....	8
020. Violation Of Act Or Rules -- Report To Director Of The Idaho State Police (Rule 020). ....	9
021. Declaratory Rulings (Rule 021). ....	9
022. -- 999. (Reserved) .....	9

**IDAPA 35  
TITLE 01  
CHAPTER 09**

**35.01.09 – IDAHO COUNTY OPTION KITCHEN AND TABLE WINE TAX ADMINISTRATIVE RULES**

**000. LEGAL AUTHORITY (RULE 000).**

In accordance with Section 63-105 and 23-1323, Idaho Code, the State Tax Commission has promulgated rules implementing the provisions of the Idaho County Option Kitchen and Table Wine Act. (7-1-98)

**001. TITLE AND SCOPE (RULE 001).**

These rules are titled IDAPA 35.01.09, "Idaho County Option Kitchen and Table Wine 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 a per gallon basis upon all wine sold or disposed of by a distributor in Idaho. (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).**

Section 23-1322A, Idaho Code

These rules only apply to the imposition and collection of wine tax. This chapter allows administrative relief as provided in Sections 63-3045, 63-3045A, 63-3045B, and 63-3049, Idaho Code, and related rules. (3-28-18)

**004. PUBLIC RECORDS.**

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](http://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](mailto: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. 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. INCORPORATION BY REFERENCE (RULE 006).**

Section 23-1322A, Idaho Code

These rules incorporate the sections of IDAPA 35.02.01, "Tax Commission Administration and Enforcement Rules," relating to the statutes authorized by Section 23-1322A, Idaho Code, and will apply to wine tax collection and enforcement unless they are expressly contrary to the "Idaho County Option Kitchen and Table Wine Act" and these rules. Wherever the terms income or income tax are used in those statutes and rules, the terms wine or wine tax shall be substituted for purposes of the "Idaho County Option Kitchen and Table Wine Act" and these rules. (3-28-18)

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

**010. DEFINITIONS (RULE 010).**

Section 23-1303, Idaho Code

**01. Disposition.** Disposition, for the purpose of these rules, means any diminution, reduction,

dispensation, or depletion of wine from inventory due to any sale, transfer, loss, breakage, spoilage or any other cause or means. (3-30-07)

**02. Wine Direct Shipper.** A wine direct shipper is a winery that has been issued a permit by the Idaho State Police to ship wine directly to residents of Idaho. (3-30-07)

**011. SALES SUBJECT TO WINE TAX (RULE 011).**  
Sections 23-1314 and 23-1319, Idaho Code

**01. In General.** Section 23-1319, Idaho Code, imposes an excise tax per gallon basis upon all wine sold or disposed of by a distributor in Idaho. (7-1-93)

**02. Imposition.** All of the terms defined in the Idaho County Option Kitchen and Table Wine Act apply to these rules. (3-28-18)

**a.** All wine distributors, as defined in Section 23-1303(1)(c), Idaho Code, and wine direct shippers as defined in Section 23-1309A, Idaho Code, are required to collect and to pay the excise taxes imposed by Section 23-1319, Idaho Code. (3-28-18)

**b.** Any vintner, winery, producer or manufacturer of wine within Idaho shall be considered a wine importer within the meaning of the definitions provided in Section 23-1303(1)(e), Idaho Code, for the purpose of administration of the excise tax as imposed by Section 23-1319, Idaho Code. However, to ensure payment of taxes on wine, any entity holding a winery license shall be considered a distributor to the extent of any dispositions from such winery for the purpose of resale or consumption in, by, or through any retail facilities including, tasting rooms on or near the winery's premises. (7-1-93)

**c.** Ales, strong beer, new beer, or any other alcoholic beverages containing more than four percent (4%) alcohol by weight are taxed as wine. (3-28-18)

**d.** Premixed cocktails having an alcoholic content of fourteen percent (14%) or less by volume shall be taxed as wine. (7-1-93)

**e.** If a winery supplements its inventory, adequate records are required to support any tax paid. The State Tax Commission may presume no tax is paid on wine in the winery's inventory without evidence of the payment of tax. Wineries purchasing wine or grape juice from other wineries to blend and produce wine are not considered supplementing their inventory for the purpose of this rule. (3-28-18)

**03. Every Disposition is a Sale.** Every disposition of wine by a distributor to a retailer or consumer shall constitute a sale of wine for resale or consumption in this state, whether said sale is made within or without this state, and the distributor shall be liable for the payment of taxes on such sales. Wine direct shippers are liable for payment of wine tax imposed by Chapter 13, Title 23, Idaho Code as well as the sales and use taxes imposed by Chapter 36, Title 63, Idaho Code on all shipments of wine to Idaho residents. Any person making sales or dispositions of wine, whether licensed as a distributor or not, shall be liable for the taxes on such sale or disposition of wine for which no tax under the Act has otherwise been collected. (3-30-07)

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

**012. EXEMPTIONS (RULE 012).**  
Section 23-1319 and 23-1323, Idaho Code

**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 Wine Outside This State.** Every resale of wine by a distributor or winery for the purpose of and resulting in export of wine from this state for resale outside this state is exempt from tax on wine.

(3-20-14)

**03. Sales By Wine Direct Shippers Outside This State.** If an Idaho wine direct shipper is licensed as a wine direct shipper in another state, sales of wine by the wine direct shipper to a resident of that state and delivered to a location in that state are exempt from Idaho tax on wine. (3-20-14)

**04. 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 are exempt from tax on wine. (3-20-14)

**05. Sales to Idaho State Liquor Dispensary.** Sales of wine to the Idaho State Liquor Dispensary are exempt from tax on wine. (3-20-14)

**06. Dispositions From One Distributor to Another.** Any disposition of wine by transfer or sale or any other means from one (1) distributor to another distributor is exempt. (3-20-14)

**013. BREAKAGE OR SPOILAGE (RULE 013).**

Section 23-1319, Idaho Code

**01. Damage or Spoilage.** When a wine container has been damaged or when wine becomes spoiled or has otherwise become unfit for sale, the distributor may claim a deduction of up to seventy-five one hundredths of one percent (.75%) 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. (4-2-08)

**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 Wine Destruction, Form WB-403, as set forth in Subsection 013.02 of this rule. (7-1-93)

**02. Request for Wine Destruction.** If the breakage or spoilage exceeds seventy-five one hundredths of one percent (.75%) of the total inventory purchases for the month, or the taxpayer has received written notice as discussed in Subsection 013.01.a. of this rule, the taxpayer must file a Request for Wine 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 wine and further reserves the right to delay the destruction until such time as an appointment can be arranged for the Commission or its representative to witness such destruction. (4-2-08)

**c.** A credit for the amount of tax represented by the destroyed wine may be claimed by the taxpayer who has received written approval from the Commission to destroy unfit wine. (7-1-93)

**014. SECURITY FOR TAX REQUIRED (RULE 014).**

Section 23-1320, Idaho Code

**01. Security for Payment of Tax.** Each person liable for payment of the taxes provided by Chapter 13, 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 wine 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 wine 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. (7-1-98)

**03. Security Requirement Excused.** A distributor, winery, or wine direct shipper having an average wine 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 may not be required to furnish security. (3-30-07)

**04. Security for a New Distributor.** When a new distributor, winery, or wine direct shipper applies for a reporting permit number as required by Rule 015 of these rules, security may be required. (3-30-07)

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

**b.** If there is no wine tax reporting history available from a previous ownership of the business, the new distributor, winery, or wine direct shipper 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. (3-30-07)

**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 014.03 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 wine tax returns including supplemental schedules on a timely basis for the preceding twenty-four (24) month period, and the taxpayer has paid all wine 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 therefore. (3-30-07)

**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 014.07.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 014.07.d. above, will be a violation of the rules promulgated by the State Tax Commission and may 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)

**015. WINE TAX PERMIT (RULE 015).**  
Section 23-1323, Idaho Code

**01. Permit Required.** Every winery and wine distributor located within this state and every wine direct shipper is required to obtain a wine tax permit before engaging in business. Application forms may be obtained from the State Tax Commission. No fee is required to obtain a wine tax permit. (3-28-18)

**02. Permit Is Non-Assignable.** A wine tax permit is nonassignable. Upon any change of ownership, it shall be the responsibility of the permit holder to immediately give written notification to the State Tax Commission. (3-28-18)

**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 State Tax Commission and the new owner or lessee continues operation of the business on the previous owner's wine tax permit 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. (3-28-18)

**03. Cancellation of Permit.** The State Tax Commission may cancel the permit of a person not actively engaged in activities requiring a permit according to the Idaho County Option Kitchen and Table Wine Act or these rules. (3-28-18)

**a.** Notice of cancellation must be given in the manner provided for deficiencies by the Idaho County

Option Kitchen and Table Wine Act and these rules. (3-28-18)

**b.** A permit held by a person who, for a period of twelve (12) consecutive months, files reports showing no wine activity reportable under the Idaho County Option Kitchen and Table Wine Act or these rules is canceled automatically upon the State Tax Commission providing notice of the cancellation to the last known address of the person to whom the permit was issued. (3-28-18)

**016. WINE TAX RETURNS AND REPORTS (RULE 016).**  
Section 23-1322, Idaho Code

**01. Due Date of Reports.** Every person liable for the payment of taxes on wine and every person responsible for making reports to the Commission shall, on or before the 15th day of the month following the end of the reporting period, file a written report with the Commission showing all sales of wine 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 therefor, at the time such report is filed. (3-29-10)

**a.** Monthly Filing Generally Required. All persons who pay wine 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 wine tax due from the first through the last day of the preceding calendar month. (3-29-10)

**b.** Request to File Quarterly or Semiannually. Distributors 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 wine tax may request permission to file quarterly or semiannually instead of monthly. (3-29-10)

**c.** Request to File Annually. Wine direct shippers, distributors, 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 Idaho County Option Kitchen and Table Wine Act or these rules stops doing business, he must mark cancel on the last report he files. This report ends the taxable year for wine tax purposes and constitutes the taxpayer's final report of wine 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 Idaho County Option Kitchen and Table Wine 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. Prescribed Forms.** (7-1-93)

**a.** All importers engaged in the sale or other disposition of wine imported into Idaho shall report all sales and dispositions of wine on forms either provided by or approved by the Commission. (3-29-10)

**b.** Distributors of wine must report all additions to and sales or dispositions out of inventory, whether taxable or tax exempt, using inventory reporting methods on forms provided by the Commission. (7-1-93)

**c.** In-state distributors, wineries, vintners, producers or manufacturers shall use Form 1752 and related forms to report 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 the winery are subject to tax at the time of withdrawal from the winery's inventory. (3-30-07)

**d.** All persons liable for wine tax must file a wine tax return provided by the State Tax Commission. The returns must show the relevant information required for computing the amount of tax due, including: (3-30-07)

**i.** The name, address, telephone number and permit number of the taxpayer. (3-30-07)

- ii. Beginning and ending inventories. (3-30-07)
- iii. Wine purchases made during the reporting period. (3-30-07)
- iv. Exempt sales and transfers including sales to in-state and out-of-state distributors and sales to military or liquor dispensaries. (4-11-19)
- v. Purchases and sales of wine in odd size containers. (3-30-07)
- vi. Spoilage. (3-30-07)
- vii. Total taxable gallons. (3-30-07)
- viii. Credits from previous periods, if any. (3-30-07)
- ix. Total tax due. (3-30-07)
- x. Penalty and interest due, if any. (3-30-07)

**04. Requirements of a Valid Return.** A tax return or other documents required to be filed in accordance with Section 23-1322, 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 who does not file a valid return will be considered to have filed no return. 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 IDAPA 35.02.01, "Tax Commission Administration and Enforcement Rules." (3-30-07)

**a.** All wine 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 wine tax return form. (7-1-93)

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

**c.** A wine tax return that does not provide sufficient information to compute a tax liability does not constitute a valid wine 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 State Tax Commission; 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. (3-30-07)

**017. (RESERVED)**

**018. PENALTY AND INTEREST (RULE 018).**

Section 23-1322A, Idaho Code

If taxes on wine 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)

**019. RECORDS REQUIRED (RULE 019).**

Section 23-1323, Idaho Code

**01. In General.** Every person liable for the payment of taxes on wine shall 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 related records. (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 wine tax returns. (7-1-93)

d. True and complete inventories of the wine 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 23-1314, Idaho Code. If an assessment has been made by the Tax Commission and an appeal to the Commission or district court is pending, the books and records specified above, relating to the period covered by such proposed assessment shall 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)

**020. VIOLATION OF ACT OR RULES -- REPORT TO DIRECTOR OF THE IDAHO STATE POLICE (RULE 020).**

Section 23-1313, Idaho Code

Whenever a violation of any of the requirements imposed on any person by the Act or these rules has occurred, the violation shall be immediately reported to the Director of the Idaho State Police, who may initiate the action necessary for the enforcement of the Act, including without limitation, license revocation proceedings. (3-15-02)

**021. DECLARATORY RULINGS (RULE 021).**

Declaratory Rulings may be made by the State 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)

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

# Subject Index

- A**
  - Administrative Appeals 2
- B**
  - Breakage Or Spoilage 4
    - Damage or Spoilage 4
    - Request for Wine Destruction 4
- D**
  - Declaratory Rulings 9
  - Definitions, IDAPA 35.01.09 2
    - Disposition 2
    - Wine Direct Shipper 3
- E**
  - Exemptions 3
    - Burden of Proof 3
    - Dispositions From One Distributor to Another 4
    - Sales By Wine Direct Shippers Outside This State 4
    - Sales to Idaho State Liquor Dispensary 4
    - Sales to Purchasers on Military Reservations 4
    - Wholesale Sales of Wine Outside This State 3
- I**
  - Incorporation By Reference 2
- L**
  - Legal Authority 2
- O**
  - Office – Office Hours – Street & Mailing Addresses – Phone & Facsimile Numbers – E-Mail Address 2
- P**
  - Penalty & Interest 8
  - Public Records 2
- R**
  - Records Required 8
    - In General 8
    - Location and Condition of Records 9
    - Record Retention 9
- S**
  - Sales Subject To Wine Tax 3
    - All Sales Presumed Taxable 3
    - Every Disposition is a Sale 3
    - Imposition 3
    - In General 3
  - Security For Tax Required 4
    - Amount of Security 4
    - Petition to Waive Security
- T**
  - Deposit 6
    - Security for a New Distributor 5
    - Security for Payment of Tax 4
    - Security Requirement Excused 5
    - Taxpayer Petition for Release from Security Requirement 6
    - Types of Security 5
  - Title & Scope 2
- V**
  - Violation Of Act Or Rules - Report To Director Of Law Enforcement 9
- W**
  - Wine Tax Permit 6
    - Cancellation of Permit 6
    - Permit Is Non-Assignable 6
    - Permit Required 6
  - Wine Tax Returns & Reports 7
    - Due Date of Reports 7
    - Prescribed Forms 7
    - Requirements of a Valid Return 8
    - Weekend or Holiday Due Date 7
  - Written Interpretations 2