

# Table of Contents

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## **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. ....	2
001. Title And Scope. ....	2
002. Written Interpretations. ....	2
003. Administrative Appeals. ....	2
004. Incorporation By Reference. ....	2
005. Office Information. ....	2
006. Public Records Act Compliance. ....	2
007. -- 009. (Reserved).....	2
010. Definitions. ....	2
011. -- 019. (Reserved).....	3
020. Tax And Late Payment Penalty. ....	3
021. Grape And Wine Promotion, Education, And Research Grant Program. ....	3
022. -- 999. (Reserved).....	4

**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.** The title of this chapter is 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., 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 at <http://www.idahowines.org>. (3-19-07)

**006. PUBLIC RECORDS ACT COMPLIANCE.**

Commission records are subject to the provisions of the Idaho Public Records Act, Title 74, Chapter 1, Idaho Code. (3-19-07)

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

**010. DEFINITIONS.**

The definitions set forth in Title 54, Chapter 36, Idaho Code, apply to this chapter. In addition, the following terms 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, grapes grown, used, or purchased, and grape juice purchased for the production of wine in Idaho. The rate of each tax is: (3-29-17)

**a.** Seven dollars (\$7) per ton of grapes purchased by producers in Idaho during the previous calendar year for the production of wine in Idaho. (3-29-17)

**b.** Seven dollars (\$7) per ton of grapes harvested by growers in Idaho during the previous calendar year for the purpose of the production of wine in Idaho. (3-29-17)

**c.** Seven dollars (\$7) per ton of grapes purchased by producers outside Idaho during the previous calendar year for the purpose of the production of wine in Idaho. (3-29-17)

**d.** Four cents (\$.04) per gallons of grape juice purchased by producers outside Idaho during the previous calendar year for the purpose of the production of wine in Idaho. (3-29-17)

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

**03. Payment of Tax.** The grower harvesting grapes for the production of wine must pay the tax levied upon the grower. Each winery must pay the tax levied upon the winery for the production of wine. Purchasers of grapes grown or grape juice produced outside Idaho must pay taxes levied on such grapes and grape juice. Purchasers of grape juice produced in Idaho must pay taxes levied on such grape juice. All taxes must be paid on or before June 30 of each year. (3-29-17)

**04. 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 must 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 tuition and

fees for education or training. (6-30-19)T

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

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

# Subject Index

<b>A</b>	
Administrative Appeals	2
<b>D</b>	
Definitions, IDAPA 48.01.01	2
Applicant	2
Program	3
Recipient	3
<b>G</b>	
Grape & Wine Promotion, Education, & Research Grant Program	3
Compliance with Law	4
Eligible Activities & Costs	3
Eligible Applicants	3
Ineligible Activities & Costs	4
Program Objective	3
<b>I</b>	
Incorporation By Reference	2
<b>L</b>	
Legal Authority	2
<b>O</b>	
Office Information	2
<b>P</b>	
Public Records Act Compliance	2
<b>T</b>	
Tax & Late Payment Penalty	3
Levy & Rate of Tax	3
Minimum Levy	3
Opt Out Alternative	3
Payment of Tax	3
Title & Scope	2
<b>W</b>	
Written Interpretations	2