IDAPA 48 – IDAHO GRAPE GROWERS AND WINE PRODUCERS COMMISSION

48.01.01 – Rules of the Idaho Grape Growers and Wine Producers Commission

Who does this rule apply to?

- The Idaho Grape Growers and Wine Producers Commission; and
- Wineries, graphs grown, grapes used, or grapes purchased, and grape juice purchased for the production of wine in Idaho.

What is the purpose of this rule?
This rule governs the granting of money to wineries and vineyards for educational purposes

What is the legal authority for the agency to promulgate this rule?
This rule implements the following statute passed by the Idaho Legislature:

Professions, Vocations, and Businesses:
- 54-3605 and 54-3610, Idaho Code – Idaho Grape Growers and Wine Producers Commission

This chapter is adopted under the legal authority of Title 54, Chapter 36, Idaho Code.

Who do I contact for more information on this rule?

Idaho Grape Growers and Wine Producers Commission
821 W. State Street
Boise, ID 83702
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Table of Contents

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.   (7-1-21)T

001.   SCOPE.
These rules include, but are not limited to, levy of taxes and penalties as provided by Section 54-3610, Idaho Code.
(7-1-21)T

002.   DEFINITIONS.
The definitions set forth in Title 54, Chapter 36, Idaho Code, apply to this chapter.   (7-1-21)T

003. -- 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: (7-1-21)T

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.   (7-1-21)T

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.   (7-1-21)T

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.   (7-1-21)T

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.   (7-1-21)T

02.   Minimum Levy. The minimum taxes paid by any grower or winery is one hundred dollars ($100) annually.   (7-1-21)T

03.   Payment of Tax. All taxes must be paid on or before June 30 of each year as follows: (7-1-21)T

a.   The grower harvesting grapes for the production of wine pays the tax levied upon the grower.
(7-1-21)T

b.   Each winery pays the tax levied upon the winery for the production of wine.   (7-1-21)T

c.   Purchasers of grapes grown or grape juice produced outside Idaho pay the taxes levied on such grapes and grape juice.   (7-1-21)T

d.   Purchasers of grape juice produced in Idaho pay the taxes levied on such grape juice.   (7-1-21)T

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 the grower or producer's name and address, and their intent to opt out of the application of the provisions of Title 54, Chapter 36, Idaho Code, for the upcoming fiscal year.
(7-1-21)T

021. -- 999.   (RESERVED)

Subject Index