

## IDAPA 43 – IDAHO OILSEED COMMISSION

### 43.01.01 – Rules Governing the Idaho Oilseed Commission

#### **Who does this rule apply to?**

- The first purchaser of Oil Seed; and
- The Oilseed Commission

#### **What is the purpose of this rule?**

*This rule administers the statutory duties of the Idaho Oilseed Commission.*

#### **What is the legal authority for the agency to promulgate this rule?**

*This rule implements the following statute passed by the Idaho Legislature:*

Agriculture and Horticulture:

- [Title 22, Chapter 47, Idaho Code](#) – Idaho Oilseed Commission

*This chapter is adopted under the legal authority of Title 22, Chapter 47, Idaho Code.*

#### **Who do I contact for more information on this rule?**

Idaho Oilseed Commission  
55 SW 5th Ave, Suite 100  
Meridian, ID 83642  
Phone: (208) 888-0988

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## 43.01.01 – RULES GOVERNING THE IDAHO OILSEED COMMISSION

### 000. LEGAL AUTHORITY.

The Idaho Oilseed Commission (hereinafter “Commission”) promulgates these rules implementing the provisions of Title 22, Chapter 47, Idaho Code. (3-15-22)

### 002. -- 009. (RESERVED)

### 010. FIRST PURCHASER RULES.

**01. Designated Quarters.** In accordance with Section 22-4716, Idaho Code, the Commission has designated the quarters (three (3) month periods) for the purpose of collecting the tax imposed by such statute as follows: (3-15-22)

**a.** The Commission’s first quarter will begin on the first day of July and end the thirtieth day of September. The first quarter tax is due on or before the fifteenth day of October. (3-15-22)

**b.** The Commission’s second quarter will begin on the first day of October and end the thirty-first day of December. The second quarter tax is due on or before the fifteenth day of January. (3-15-22)

**c.** The Commission’s third quarter will begin on the first day of January and end the thirty-first day of March. The third quarter tax is due on or before the fifteenth day of April. (3-15-22)

**d.** The Commission’s fourth quarter will begin on the first day of April and end the thirtieth day of June. The fourth quarter tax is due on or before the fifteenth day of July. (3-15-22)

**02. Oilseed Tax Invoice (Form Number 1).** Pursuant to Section 22-4719, Idaho Code, the first purchaser of oilseed is required to complete and send the Oilseed Tax Invoice (Form Number 1) to the Commission office each and every quarter on or before the dates specified in these rules. Form Number 1 shall be on official forms as prescribed by the Commission and be provided to the first purchaser by the Commission and, at a minimum, require the following legible information: (3-15-22)

**a.** The date of purchases and tax reporting period. (3-15-22)

**b.** The name and address of the oilseed seller and purchaser. (3-15-22)

**c.** The net weight of the oilseed sold in pounds or hundredweights. (3-15-22)

**d.** The total amount of tax deducted from Idaho oilseed producers by the purchaser. (3-15-22)

**e.** The total amount of tax due the Commission. (3-15-22)

**03. Late Payment Penalty.** Per Section 22-4716(4), Idaho Code, any person or firm who makes payment to the Commission at a date later than prescribed by law, is subject to a late payment penalty of twelve percent (12%) per annum on the amount due. (3-15-22)

### 011. -- 499. (RESERVED)

### 500. REFUND APPLICATIONS.

**01. Assessment Refund.** In accordance with Section 22-4717, Idaho Code, any seller may request from the Commission in writing, within thirty (30) days after payment thereof, a refund of all or any portion of an assessment levied on oilseed and paid by such seller. Sellers requesting an oilseed assessment refund, as specified in Section 22-4717, Idaho Code, are required to complete and return a refund application form (Form Number 2) to the Commission office no later than thirty (30) days after payment of the assessment. Form Number 2 will be available through the Commission office. Written requests for refund application forms must be sent to the Commission office. (3-15-22)

**02. Refund Application Form Number 2.** Form Number 2 shall, at a minimum, require the following information from the applicant: (3-15-22)

**a.** The applicant’s name and address. (3-15-22)

- b.** The applicant's federal tax identification number. (3-15-22)
  - c.** The first purchaser or lender who deducted the assessment from the applicant's settlement. (3-15-22)
  - d.** The applicant's date of settlement. (3-15-22)
  - e.** The hundredweight of oilseed sold by the applicant. (3-15-22)
  - f.** The dollar amount of oilseed assessment deducted from the applicant's settlement. (3-15-22)
  - g.** The applicant shall enclose evidence with the application proving the oilseed assessment was deducted by providing a copy of the invoice (Form Number 1) for which the refund is claimed. In the absence of a copy of the invoice, the Commission may, but is not bound to, accept other satisfactory evidence of payment. (3-15-22)
- 501. -- 999. (RESERVED)**