

## **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.**

Section 22-4710, Idaho Code.

(7-1-25)

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

### **010. FIRST PURCHASER RULES.**

**01. Designated Quarters.** All tax payments and completed documents are due on or before the fifteenth of the month that immediately follows the end of the previous quarter. The quarters for payment of tax are:

(7-1-25)

- a. First Quarter: July 1 through September 30. (7-1-25)
- b. Second Quarter: October 1 through December 31. (7-1-25)
- c. Third Quarter: January 1 through March 31. (7-1-25)
- d. Fourth Quarter: April 1 through June 30. (7-1-25)

**02. 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. -- 999. (RESERVED)**