

Dear Senators BRACKETT, Hagedorn, Buckner-Webb, and
Representatives PALMER, Shepherd, King:

The Legislative Services Office, Research and Legislation, has received the enclosed rules of
the State Tax Commission:

IDAPA 35.01.05 - Idaho Motor Fuels Tax - Proposed Rule (Docket No. 35-0105-1503).

Pursuant to Section 67-454, Idaho Code, a meeting on the enclosed rules may be called by the
cochairmen or by two (2) or more members of the subcommittee giving oral or written notice to Research
and Legislation no later than fourteen (14) days after receipt of the rules' analysis from Legislative
Services. The final date to call a meeting on the enclosed rules is no later than 08/27/2015. If a meeting is
called, the subcommittee must hold the meeting within forty-two (42) days of receipt of the rules' analysis
from Legislative Services. The final date to hold a meeting on the enclosed rules is 09/24/2015.

The germane joint subcommittee may request a statement of economic impact with respect to a
proposed rule by notifying Research and Legislation. There is no time limit on requesting this statement,
and it may be requested whether or not a meeting on the proposed rule is called or after a meeting has
been held.

To notify Research and Legislation, call 334-4834, or send a written request to the address on the
memorandum attached below.



Eric Milstead
Director

Legislative Services Office

Idaho State Legislature

Serving Idaho's Citizen Legislature

MEMORANDUM

TO: Rules Review Subcommittee of the Senate Transportation Committee and the House Transportation & Defense Committee

FROM: Division Manager - Mike Nugent

DATE: August 10, 2015

SUBJECT: State Tax Commission

IDAPA 35.01.05 - Idaho Motor Fuels Tax - Proposed Rule (Docket No. 35-0105-1503)

The State Tax Commission is proposing to amend its motor fuels tax rules to implement two bills that passed during the 2015 Regular Legislative Session HB 43 and HB 132. HB 43 clarified provisions relating to the prohibition of dyed or marked diesel fuel use on state highways and removed penalty provisions; renamed a certain license and revised and provided additional requirements relating to the license. HB 132 eliminated the gaseous fuel decal and required these vehicles to pay the tax based on a gasoline energy equivalent. HB 132 also added a definition of a gaseous fuel, and defined the conversion factors for liquefied natural gas and compressed natural gas as a diesel gallon equivalent, and gasoline gallon equivalent respectively.

It appears the proposed rules have been promulgated within the scope of statutory authority to the State Tax Commission and do appear to implement both HB 43 and HB 132.

cc: State Tax Commission
Sherry Briscoe

IDAPA 35 - IDAHO STATE TAX COMMISSION

35.01.05 - IDAHO MOTOR FUELS TAX ADMINISTRATIVE RULES

DOCKET NO. 35-0105-1503

NOTICE OF RULEMAKING - PROPOSED RULE

AUTHORITY: In compliance with Section 67-5221(1), Idaho Code, notice is hereby given that this agency has initiated proposed rulemaking procedures. The action is authorized pursuant to Sections 63-105 and 63-2427, Idaho Code. In addition, rulemaking is authorized by Sections 63-2424, 63-2442A, and 49-439, Idaho Code.

PUBLIC HEARING SCHEDULE: Public hearing(s) concerning this rulemaking will be scheduled if requested in writing by twenty-five (25) persons, a political subdivision, or an agency, not later than August 19, 2015.

The hearing site(s) will be accessible to persons with disabilities. Requests for accommodation must be made not later than five (5) days prior to the hearing, to the agency address below.

DESCRIPTIVE SUMMARY: The following is a nontechnical explanation of the substance and purpose of the proposed rulemaking:

Motor Fuels Tax Rule 004, Incorporation by Reference. This rule will be changed to update the incorporated references and move the reference to Administrative and Enforcement Rule 110 from Rule 510.

Motor Fuels Tax Rule 115, When the Gasoline Tax Rate Increases, Use Conversion Factor to Adjust Annual Gaseous Fuels Permit Fees. This rule will be deleted. HB 132 passed in the 2015 legislative session eliminated the gaseous fuels permit program and the rule is no longer required.

Motor Fuels Tax Rule 132, Licensed Gaseous Fuel Distributor's Reports. The portions of the rule that refer to the gaseous fuel permit or gaseous fuel decal will be deleted. HB 132 passed in the 2015 legislative session eliminated the gaseous fuels permit program. The gaseous fuel distributor recordkeeping instructions for the gaseous fuel permit program are no longer required.

Motor Fuels Tax Rule 410, Adoption of International Fuel Tax Agreement. This rule will be deleted. When the International Fuel Tax Agreement was incorporated into Rule 004, this rule became unnecessary.

Motor Fuels Tax Rule 510, Application and Reporting of the Petroleum Transfer Fee. Paragraph 7 of this section will be reworded. It needs to be amended since the limited distributors license was included in Section 63-2427C by HB 0043 during the 2015 Legislative session. Paragraph 10 of this section is being deleted because Administrative and Enforcement Rule 110 is referenced incorrectly.

FEE SUMMARY: The following is a specific description of the fee or charge imposed or increased: None.

FISCAL IMPACT: The following is a specific description, if applicable, of any negative fiscal impact on the state general fund greater than ten thousand dollars (\$10,000) during the fiscal year resulting from this rulemaking: NA

NEGOTIATED RULEMAKING: Pursuant to Section 67-5220(2), Idaho Code, negotiated rulemaking was not conducted because the changes were required by HB 0132 that was passed during the 2015 Legislative session (Rules 115 and 132); is no longer necessary because of change to another rule (Rule 410); is required to update previously incorporated references (Rule 004); or to make technical corrections to the rule (Rule 510).

INCORPORATION BY REFERENCE: Pursuant to Section 67-5229(2)(a), Idaho Code, the following is a brief synopsis of why the materials cited are being incorporated by reference into Rule 004, INCORPORATION BY REFERENCE:

The International Fuel Tax Agreement is being incorporated by reference because it is adopted by Section 63-2442A(1), Idaho Code.

The International Registration Plan is being incorporated by reference because it is adopted by Section 49-435(1), Idaho Code. The State Tax Commission references the International Registration Plan when giving the record requirements when auditing these registrants as required by 49-439, Idaho Code.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning the proposed rules, contact Don Williams, (208) 334-7855.

Anyone may submit written comments regarding this proposed rulemaking. All written comments must be directed to the undersigned and must be delivered on or before August 26, 2015.

DATED this 5th Day of August 2015.

Don W. Williams
Tax Policy Specialist
State Tax Commission
P.O. Box 36
Boise, ID 83722-0410
Tel: (208) 334-7855
Fax: (208) 334-7844
don.williams@tax.idaho.gov

THE FOLLOWING IS THE PROPOSED TEXT OF DOCKET NO. 35-0105-1503
(Only those Sections being amended are shown.)

004. INCORPORATION BY REFERENCE (RULE 004).

Sections 63-2434, 63-2442A, 41-4909, and 49-439, Idaho Code. The following documents are incorporated by reference: (4-11-15)()

01. Income Tax Administration and Enforcement Rules. These rules incorporate the sections of IDAPA 35.02.01, "Tax Commission Administration and Enforcement Rules," relating to the statutes authorized by Section 63-2434, Idaho Code. In addition, Administration and Enforcement Rule 110, (IDAPA 35.02.01.110) relating to requests for declaratory rulings, is adopted as part of these rules, as if set out in full. (4-11-15)()

02. International Fuel Tax Agreement. These rules incorporate the International Fuel Tax Agreement (IFTA) governing documents: the IFTA Articles of Agreement (revised July 1, 2013), the IFTA Procedures Manual (revised January 1, 2013~~5~~), and the IFTA Audit Manual (revised January 20, 2013~~2~~). IFTA is an international agreement between jurisdictions to encourage use of the highway system by uniformly administering fuels use tax laws. The IFTA governing documents are equally binding on all IFTA member jurisdictions and licensees. Motor fuels users licensed or required to be licensed to operate under an Idaho IFTA license must comply with all applicable rules contained in these rules. These documents can be found on the IFTA website at <http://www.iftach.org>. (4-11-15)()

03. International Registration Plan. These rules incorporate the International Registration Plan (IRP) governing documents: The IRP Plan (revised January 1, 2014~~5~~) and IRP Audit Procedures Manual (revised July 1, 2013). IRP is an international registration reciprocity agreement. The documents are included to aid the Commission in complying with IRP registration application audits authorized in Chapter 4, Title 49, Idaho Code. These documents can be found on the IRP website at <http://www.irponline.org>. (4-11-15)()

(BREAK IN CONTINUITY OF SECTIONS)

~~**115. WHEN THE GASOLINE TAX RATE INCREASES, USE CONVERSION FACTOR TO ADJUST ANNUAL GASEOUS FUELS PERMIT FEES (RULE 115).**~~

Section 63-2424, Idaho Code.

The following conversion factors for each vehicle weight class should be multiplied by the new tax rate for gasoline found in Section 63-2402, Idaho Code, and rounded to nearest dollar to adjust the annual gaseous fuels permit fees.

VEHICLE WEIGHT	CONVERSION FACTOR
<i>Zero (0) to eight thousand (8,000) lbs</i>	<i>- Two hundred thirty-eight (238)</i>
<i>Eight thousand and one (8,001) to sixteen thousand (16,000) lbs</i>	<i>- Three hundred fifty-seven (357)</i>
<i>Sixteen thousand and one (16,001) to twenty-six thousand (26,000) lbs</i>	<i>- Seven hundred fourteen (714)</i>
<i>Twenty-six thousand and one (26,001) lbs and above</i>	<i>- Eight hundred thirty-three (833)</i>

(5-3-03)

116~~5~~ -- 119. (RESERVED)

(BREAK IN CONTINUITY OF SECTIONS)

132. LICENSED GASEOUS SPECIAL FUELS DISTRIBUTOR'S REPORTS (RULE 132).

Section 63-2424, Idaho Code

01. Monthly Reports. Every licensed gaseous special fuels distributor (distributor) shall file with the State Tax Commission a monthly tax report and supporting detailed schedules on forms prescribed by the State Tax Commission. Such reports shall contain a declaration by the person filing the report that the statements contained therein are true and are made under penalties of perjury. The report shall include the following information together with such other information as the State Tax Commission may require: *(3-20-14)()*

a. The total taxable gallons of gaseous special fuels delivered into the supply tank of registered licensed motor vehicles; *(3-30-07)()*

b. The taxable gallons after deduction of a two percent (2%) allowance. See Rule 140 of these rules; *(4-5-00)*

~~**c.** The tax computation;~~ *(7-1-99)*

~~**d.** The bad debt amount, if any. (This credit or debit only applies to debt from fuels taxes that have been written off for income tax purposes in the distributor's records before December 1, 2007.) See Rule 140 of these rules;~~ *(4-2-08)*

~~**e.** The gaseous fuels permit fees (Attach to the report the yellow copy of the receipt for each gaseous fuels permit sold during that month); and~~ *(4-5-00)*

~~**f.** The net tax due;~~ *(4-5-00)*

~~**g.** A receipt schedule reporting the total number of taxable gallons of gaseous special fuels sold must be attached to the distributor's report.~~ *(4-5-00)()*

02. Report Due and Payment Required. The report shall be due on or before the last day of the month following the month to which the report relates together with the payment of any tax, annual gaseous fuels permit fees, penalty or interest due. See Rule 010 of these rules relating to method of payment and requirement for payments of one hundred thousand dollars (\$100,000) or more. *(7-1-99)()*

03. Failure to Pay Tax and Permit Fees. Any distributor required to pay the tax or permit fee imposed by Section 63-2424, Idaho Code, who fails to pay such tax or permit fee shall be liable to the State Tax Commission

for the amount of tax ~~or permit fee~~ not paid plus any applicable penalty or interest. The State Tax Commission may collect such amounts in the manner provided in Section 63-2434, Idaho Code. (3-20-14)(____)

04. Receipt of Gaseous Fuels. The ~~special motor~~ fuels tax is not imposed on gaseous ~~special~~ fuels when the fuels are received, as defined in Section 63-2403, in Idaho Code. Propane and natural gas are presumed to be tax-exempt fuels unless delivered into the main supply tank of a ~~registered licensed~~, or required to be ~~registered licensed~~, motor vehicle. (3-20-14)(____)

~~05. Annual Fees for Gaseous Fuels Permits. Persons operating vehicles powered by gaseous fuels may pay an annual fee for a gaseous fuels permit instead of paying the special fuel taxes at the time propane or natural gas is purchased. Distributors who sell these permits shall issue a permit that will be in the form of a decal to be displayed in a conspicuous spot visible from the outside of the permitted vehicle. The fees for gaseous fuels permits are based on the gross vehicle weight of the vehicles and are set by Rule 115 of these rules as is mandated by Section 63-2424(2), Idaho Code. The gaseous fuels permit is valid for the annual permit period of July 1 through June 30 of the following year. The annual permit period displayed on the decal will be the year in which the decal expires.~~ (3-20-14)

06.5. Documentation of Exempt Sales of Gaseous Special Fuels Delivered into Motor Vehicles. Gaseous ~~special~~ fuels delivered into the fuel supply tank of a ~~registered licensed~~, or required to be ~~registered licensed~~, motor vehicle are taxable except for: (3-20-14)(____)

a. Government. Gaseous ~~special~~ fuels used by vehicles owned or leased, and operated by the federal government, or by an instrumentality of the state of Idaho, including all of its political subdivisions, are exempt from the ~~special motor~~ fuels tax on gaseous ~~special~~ fuels. In this case, the distributor must record the name of the governmental entity, the license or identification number of the vehicle, and the type of vehicle on the sales document. (3-20-14)(____)

~~b. Gaseous Fuels Decal. Gaseous fuels dispensed into the fuel supply tank of a motor vehicle displaying a valid Gaseous Fuels Decal are exempt from tax. For the exempt status to be valid, the distributor must record the purchaser's name, address, vehicle license number, and the words "gaseous fuels decal" or the decal number on the sales document.~~ (3-20-14)

eb. Manned and Unmanned Stations. A manned station must have a representative at the point of sale to visually inspect the vehicle, ~~including the decal when required~~, in order to make exempt sales of gaseous ~~special~~ fuels. Exempt sales of gaseous ~~special~~ fuels from an unmanned station are allowed when each sale is recorded by other visual means. When a distributor cannot meet the previous two requirements, it must request approval from the State Tax Commission before making exempt sales of gaseous ~~special~~ fuels. (3-20-14)(____)

~~07. Completion of Gaseous Fuels Receipt Book(s). The following information is required to be recorded by a gaseous fuels distributor in his gaseous fuels receipt book for each gaseous fuels permit (decal) sold:~~ (4-5-00)

- ~~a. The date;~~ (4-5-00)
- ~~b. The amount;~~ (4-5-00)
- ~~c. One (1) of the following weight classes:~~ (4-5-00)
 - ~~i. Zero eight thousand pounds (0-8,000 lbs.); or~~ (4-5-00)
 - ~~ii. Eight thousand one sixteen thousand pounds (8,001-16,000 lbs.); or~~ (4-5-00)
 - ~~iii. Sixteen thousand one twenty six thousand pounds (16,001-26,000 lbs.); or~~ (4-5-00)
 - ~~iv. Twenty six thousand one pounds (26,001 lbs.) and over.~~ (4-5-00)
- ~~d. The current month;~~ (4-5-00)

- ~~e. The annual permit period; (4-5-00)~~
- ~~f. The customer's name and vehicle license plate number; (4-5-00)~~
- ~~g. The name and license number of the gaseous fuels distributor who is selling the permit; and (4-5-00)~~
- ~~h. The signature of the salesperson. (4-5-00)~~
- ~~08. **Annual Reconciliation of Gaseous Fuels Receipt Books and Decals.** A distributor who sells gaseous fuels permits must reconcile its account with the State Tax Commission for the annual permit period ending June 30, by July 31, of the same year. Distributors may begin ordering decals and receipt books in May for the upcoming annual permit period. The following is required to be received by the State Tax Commission for reconciliation: (4-5-00)~~
- ~~a. All unused/unsold gaseous fuels decals; (4-5-00)~~
- ~~b. All voided receipts (white and yellow copies) not previously submitted with the distributor report; (4-5-00)~~
- ~~c. All receipt books (pink copies must be intact); and (4-5-00)~~
- ~~d. A completed gaseous fuels reconciliation form which includes: (4-5-00)~~
- ~~i. The number of decals ordered for the annual permit period; (4-5-00)~~
- ~~ii. The number of decals sold for the annual permit period; (4-5-00)~~
- ~~iii. The balance of decals at the end of the annual permit period; and (4-5-00)~~
- ~~iv. The number, if any, of decals lost or destroyed. If decals are lost or destroyed, a statement describing the circumstances of the loss or destruction must accompany the distributor's gaseous fuels permit reconciliation. (4-5-00)~~
- ~~09. **Assessment for Unaccounted for Decals.** An amount equal to the annual fee of the highest weight class will be assessed for each decal not accounted for during the annual reconciliation, unless there is clear and convincing evidence the decal was destroyed or mutilated. (3-20-14)~~
- ~~10. **Sales of Gaseous Fuels Decals by The State Tax Commission.** The State Tax Commission may act as a seller of gaseous fuels decals. The State Tax Commission will maintain records and report sales of decals in a manner sufficient to reconcile its accounts. (3-20-14)~~

(BREAK IN CONTINUITY OF SECTIONS)

~~401. -- 409. (RESERVED)~~

~~**410. ADOPTION OF INTERNATIONAL FUEL TAX AGREEMENT (RULE 410).**~~

~~Under the authority of Sections 63-2434, 63-3039, 67-5203, and 63-2442A, Idaho Code, the State Tax Commission and motor fuels users licensed or required to be licensed pursuant to the International Fuel Tax Agreement (IFTA), are governed by the provisions of the IFTA Articles of Agreement (Agreement), Article I, Section R120 Governing Documents (revised January 1, 2013). This section is incorporated by reference. The Agreement, Procedures Manual and Audit Manual are equally binding on all IFTA members jurisdictions and licensees. Motor fuels users who operate under an Idaho IFTA license must comply with all applicable rules contained in these rules. (3-20-14)~~

~~411.~~ 419. (RESERVED)

(BREAK IN CONTINUITY OF SECTIONS)

510. APPLICATION AND REPORTING OF THE PETROLEUM TRANSFER FEE (RULE 510).

[Section 41-4909, Idaho Code](#)

01. Application. (6-23-94)

a. The Petroleum Transfer Fee applies to the first receipt of any petroleum or petroleum product within this state. The amount of the fee is one cent (\$0.01) for each gallon of petroleum or petroleum product received. The fee shall be paid by the distributor who receives any petroleum or petroleum product not excluded from the fee, unless the fee has previously been paid on the same petroleum or petroleum product. Only licensed Idaho fuel distributors may receive refunds or credits of the transfer fee. The refunds or credits must be claimed on the distributor report required in Section 63-2406, Idaho Code, according to Rule 180. (3-20-14)

b. The legal incidence of the fee is on the first distributor which receives any petroleum or petroleum product. This distributor is required to report and pay the transfer fee to the State Tax Commission. The fee is not required to be separately stated on any invoice, receipt, or other billing document. A choice to state separately the fee does not change its legal incidence or its nature. (3-20-14)

02. Receipt of Petroleum Products. Receipt of petroleum or petroleum products shall be determined according to Section 63-2403, Idaho Code. Receipt is determined by the movement of petroleum or petroleum products from permanent storage facility (terminal) or crossing the border of this state. Storage of petroleum or petroleum products is incidental to the movement of the petroleum or petroleum products. (3-20-14)

03. Exemption to Application of the Transfer Fee. The Petroleum Transfer Fee does not apply to petroleum or petroleum products that are: (6-23-94)

a. Returned to the refinery or pipeline terminal. (6-23-94)

b. Exported from this state. No fuel will be considered exported, unless the distributor can prove the export by documentation required by Rule 140 of these rules. (7-1-99)

c. Received by a railroad or railroad corporation or any employee of them. Petroleum or petroleum products sold by a licensed distributor to a railroad or railroad corporation or any employee of them is subject to the Petroleum Transfer Fee unless the petroleum or petroleum products are "received" by the railroad or railroad corporation as defined in Section 63-2403, Idaho Code. The exclusion for railroad employees applies only when the activity relating to the fuel is part of their employment with the railroad or railroad corporation. (7-1-99)

d. Received in retail containers of fifty-five (55) gallons or less or petroleum products to be packaged or repackaged into retail containers of fifty-five (55) gallons or less, if such containers are intended to be transferred to the ultimate consumer of the petroleum or petroleum products. (6-23-94)

04. Casualty Loss and Two Percent (2%) Allowance Not Deductible. All petroleum and petroleum products received in this state that are not within an exemption or exclusion listed in this rule are subject to the fee, without further deductions or discounts despite the product's use. Deductions allowed to motor fuel distributors in Section 63-2407, Idaho Code, for casualty loss and the two percent (2%) allowance are not deductions applicable to the Petroleum Transfer Fee. (3-20-14)

05. Petroleum and Petroleum Products. The products subject to the Petroleum Transfer Fee are crude oil or any fraction of it that is liquid at a temperature of sixty (60) degrees Fahrenheit and a pressure of fourteen and seven tenths (14 7/10) psi. These products are all products refined from crude oil including but not limited to motor gasoline, alcohol blended fuels, such as E-10 and E-85, including the alcohol content of blended fuel, diesel fuel (#1 - #6), biodiesel blended fuels, such as B-20, including the biodiesel content of the blended fuel, heating oil,

aviation fuel, naphtha, naphtha-type jet fuel, kerosene-type jet fuel (JP#1 - #8), motor oil, brake fluid, tractor fuel, distillate fuel oil, stove fuel, unfinished oils, turpentine substitutes, lamp fuel, diesel oils (#1 - #6), engine oils, railroad oils, kerosene, commercial solvents, lubricating oils, fuel oil, boiler fuel, refinery fuel, industrial fuel, bunker fuel, residual fuel oil, road oils, and transmission fluids. Ethanol (E00), natural gasoline, and biodiesel (B00) are also defined as petroleum and petroleum products that are subject to the Petroleum Transfer Fee. (4-7-11)

06. Exclusion of Petroleum and Petroleum Products on Which The Fee Has Previously Been Paid. Used oil as defined by 40 CFR Part 279 (July 1, 2000) is presumed to be comprised of petroleum or petroleum products on which the transfer fee has previously been paid when generated in Idaho. The distributor shall not report used oil generated in Idaho on the distributor report nor shall a distributor pay or receive a credit of the transfer fee on used oil generated in Idaho. When used oil is not generated in Idaho it is presumed to be subject to the transfer fee. The distributor must report and pay the transfer fee unless an exemption or exclusion applies. (3-20-14)

07. ~~Licensed Motor Fuel Distributors License and Limited Distributor Licenses.~~ Any person holding a ~~motor fuel distributor's~~ license issued by the State Tax Commission under ~~Section 63-2427A Chapter 24, Title 63, Idaho Code,~~ is also licensed for the Petroleum Transfer Fee. No additional license is required. Any person who receives any petroleum or petroleum product in this state, but who is not a licensed distributor nor required to obtain a ~~motor fuel distributor~~ license ~~under Section 63-2427A, Idaho Code,~~ shall apply to the State Tax Commission for a limited ~~distributor~~ license. The limited ~~distributor~~ license is only for reporting the Petroleum Transfer Fee ~~and is not a license for any purpose under Chapter 24, Title 63, Idaho Code.~~ (7-1-99)()

08. Reporting Requirements. (6-23-94)

a. ~~Distributors licensed under Section 63-2427A, Idaho Code,~~ **A motor fuel distributor** shall report and pay the Petroleum Transfer Fee with the distributor's report required by Section 63-2406, Idaho Code. For fuel subject to the taxes imposed by Sections 63-2402 and 63-2408, Idaho Code, the Petroleum Transfer Fee shall be included in the report in which the distributor is required to report the tax on the same fuel. (5-3-03)()

b. Persons holding a limited ~~distributor~~ license shall file a monthly report with the State Tax Commission on forms prescribed by the State Tax Commission on or before the last day of the month following the month to which the report relates. (7-1-99)()

c. The provisions of Rule 130 of these rules, apply to reports of the Petroleum Transfer Fee. (7-1-99)

09. Payment. (6-23-94)

a. Payment of the fee is due on the due date of the report. For method of payment, including required use of electronic funds transfer, see Rule 010 of these rules. (6-23-94)

b. Any partial payment or collection of amounts shown due or required to be shown due on a distributor's report, plus any additional amount of penalty or interest due, shall be allocated between the motor fuels tax and the Petroleum Transfer Fee in the same proportion that the liability for the tax and the fee bear to the total liability. (6-23-94)

10. ~~Incorporation of Other Relevant Rules.~~ ~~Section 41-4909, Idaho Code, incorporated by reference various provisions of the Income Tax Act, Chapter 30, Title 63, Idaho Code, to apply to the administration and enforcement of the Petroleum Transfer Fee. For applying and construing those sections as they apply to the Petroleum Transfer Fee, the Administration and Enforcement Rules relating to those sections of the Income Tax Act are adopted as part of these rules, as if set out in full. In addition, Administration and Enforcement Rule 110, (IDAPA 35.02.01.110) relating to requests for declaratory rulings, is adopted as part of these rules, as if set out in full.~~ (4-6-05)