

Dear Senators JOHNSON, Bayer, Burgoyne, and
Representatives COLLINS, Kauffman, Erpelding:

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

IDAPA 35.01.06 - Hotel/Motel Room and Campground Sales Tax Administrative Rules - Proposed
Rule (Docket No. 35-0106-1801).

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 10/04/2018. 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 11/02/2018.

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 334-4854, 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 Local Government & Taxation Committee and the House Revenue & Taxation Committee

FROM: Division Manager - Kristin Ford

DATE: September 17, 2018

SUBJECT: State Tax Commission

IDAPA 35.01.06 - Hotel/Motel Room and Campground Sales Tax Administrative Rules - Proposed Rule (Docket No. 35-0106-1801)

Summary and Stated Reasons for the Rule

The State Tax Commission submits notice of proposed rulemaking relating to the hotel/motel room and campground [and short term rental] sales tax. The agency states that the rule is being amended to provide taxpayers additional guidance in the administrative appeals process available to them. The proposed rule adds references to statutory sections governing refunds, limitations and interest (I.C. 63-3626); redeterminations (I.C. 63-3631); period of limitation upon assessment and collection (I.C. 63-3633); additions and penalties (I.C. 63-3634); and the Tax Commission's chapter on Idaho Sales and Use Tax Administrative Rules (IDAPA 35.01.02.121) and Tax Commission Administration and Enforcement Rules (IDAPA 35.02.01).

Negotiated Rulemaking / Fiscal Impact

The agency states that negotiated rulemaking was conducted. The Notice of Intent to Promulgate Rules - Negotiated Rulemaking was published in the June 6, 2018 edition of the Idaho Administrative Bulletin, Vol. 18-6, page 112. No fiscal impact is expected.

Statutory Authority

The proposed rule appears to be within the agency's statutory authority pursuant to sections 63-105(2), 63-3624(a), 63-3635, 63-1804 and 67-4718, Idaho Code.

cc: State Tax Commission
Kimberlee Stratton

*** PLEASE NOTE ***

Per the Idaho Constitution, all administrative rules must be reviewed by the Legislature during the next legislative session. The Legislature has 3 options with this rulemaking docket: **1)** Approve the docket in its entirety; **2)** Reject the docket in its entirety; or **3)** Reject the docket in part.

Kristin Ford, Manager
Research & Legislation

Paul Headlee, Manager
Budget & Policy Analysis

April Renfro, Manager
Legislative Audits

Glenn Harris, Manager
Information Technology

Statehouse, P.O. Box 83720
Boise, Idaho 83720-0054

Tel: 208-334-2475
www.legislature.idaho.gov

IDAPA 35 – STATE TAX COMMISSION

35.01.06 – HOTEL/MOTEL ROOM AND CAMPGROUND SALES TAX ADMINISTRATIVE RULES

DOCKET NO. 35-0106-1801

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 63-0105(2), 63-3624(a), 63-3635, 63-3039, and 63-1801 through 63-1804, 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 September 19, 2018.

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:

Rule 003 – This rule provides guidance on where a taxpayer can find information about the administrative appeals process available to them. Currently the rule contains only one statutory reference. The proposed rulemaking will add references to additional areas within Idaho Code and Administrative Rules. Specifically, Sections 63-3626, 63-3631, 63-3633, and 63-3634, Idaho Code, a reference to Rule 121 of the Sales and Use Tax Administrative Rules, and IDAPA 35.02.01, “The Tax Commission Administration and Enforcement Rules.”

FEE SUMMARY: The following is a specific description of the fee or charge imposed or increased: N/A

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: N/A

NEGOTIATED RULEMAKING: Pursuant to Section 67-5220(1), Idaho Code, negotiated rulemaking was conducted. The Notice of Intent to Promulgate Rules – Negotiated Rulemaking was published in the June 6, 2018 Idaho Administrative Bulletin, [Vol. 18-6, page 112](#).

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 this rule: N/A

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning the proposed rule, contact Leah Parsons, (208) 334-7531.

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 September 26, 2018.

Dated this 3rd day of August, 2018.

Leah Parsons
Tax Policy Specialist
Idaho State Tax Commission
800 Park Blvd., Plaza IV
P.O. Box 36
Boise, ID 83722-0410
Phone: (208) 334-7531
Fax: (208) 334-7846

THE FOLLOWING IS THE PROPOSED TEXT OF DOCKET NO. 35-0106-1801
(Only Those Sections With Amendments Are Shown.)

003. ADMINISTRATIVE APPEALS (RULE 003).

- 01. Administrative Relief.** This chapter ~~of the provisions outlined herein under~~ *does* allow administrative relief *as provided in* Sections 63-3626, 63-3631, 63-3633, 63-3634, and 63-3049, Idaho Code. (7-1-93) ()
- 02. Cross Reference.** ()
- a.** See IDAPA 35.01.02.121 “Idaho Sales and Use Tax Administrative Rules.” ()
- b.** See IDAPA 35.02.01. “Tax Commission Administration and Enforcement Rules.” ()