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:

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 09/21/2018. 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 10/22/2018.

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 334-4834, or send a written request to the address on the memorandum attached below.
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 04, 2018

SUBJECT: State Tax Commission

IDAPA 35.01.14 - Prepaid Wireless Telecommunications Service E911 Fee Administrative Rules - Proposed Rule (Docket No. 35-0114-1801)

Summary and Stated Reasons for the Rule
The State Tax Commission submits notice of proposed rulemaking relating to the Prepaid Wireless Telecommunications Service E911 Fee. The agency states that the rules currently provide reference to the administrative appeals statutes but not to the Tax Commission's administrative appeals rules, so it is adding a cross-reference to those applicable rules.

Negotiated Rulemaking / Fiscal Impact
The agency states that negotiated rulemaking was conducted. The Notice of Intent to Promulgate Rules was published in the July 4, 2018 edition of the Idaho Administrative Bulletin, Vol. 18-7, page 193. No fiscal impact is expected.

Statutory Authority
The proposed rule appears to be within the agency's statutory authority under sections 63-105(2), 41-4813, 63-3631, 63-3045, 63-3045A, 63-3045B and 63-3049, 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.
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(2), 31-4813, 63-3631, 63-3045, 63-3045A, 63-3045B, 63-3049, 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 – Currently the Prepaid Wireless E911 Fee Administrative Rules only reference statutes related to administrative appeals and lack a reference to IDAPA 35.02.01 and IDAPA 35.01.02.121. We will add reference to IDAPA 35.02.01 and 35.01.02.121 (Rules relating to appeals in the Tax Commission Administration and Enforcement Rules and Sales Tax 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


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 20th 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
003. ADMINISTRATIVE APPEALS.

01. **Administrative Relief.** This chapter allows administrative relief as provided in Sections 31-4813, 63-3631, 63-3045, 63-3045A, 63-3045B, and 63-3049, Idaho Code. (2-20-14)

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.”