Dear Senators RICE, Grow, Burgoyne, and Representatives COLLINS, Stevenson, Erpelding:

The Legislative Services Office, Research and Legislation, has received the enclosed rules of the State Tax Commission:
IDAPA 35.01.03 - Property Tax Administrative Rules - Proposed Rule (Docket No. 35-0103-1901).

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 10/08/2019. 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 11/06/2019.

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.
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 19, 2019
SUBJECT: State Tax Commission

IDAPA 35.01.03 - Property Tax Administrative Rules - Proposed Rule (Docket No. 35-0103-1901)

Summary and Stated Reasons for the Rule
The State Tax Commission submits notice of proposed rulemaking relating to the Property Tax Administrative Rules. The proposed rule amends Rules 006 and 411 to remove reference to the "Official Railway Equipment Register" as the standard for identifying rail cars and updates the verification date of a website link for the International Association of Assessing Officers.

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 5, 2019 edition of the Idaho Administrative Bulletin. No negative fiscal impact on the state General Fund greater than $10,000 is expected.

Statutory Authority
The proposed rule appears to be within the agency's statutory authority pursuant to the provisions of sections 63-105(2) and 63-401, Idaho Code.

cc: State Tax Commission
   Kimberlee Stratton

*** PLEASE NOTE ***
Per the Idaho Constitution, all administrative rules may 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 67-5221(1) and 63-105A, 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 21, 2019.

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 006 - The rule updates verification of a working URL for the incorporation by reference of national publications for standards on ratio studies, appraisal procedures. The version and URL of this incorporated item has not changed. This rule also eliminates the reference to the “Official Railway Equipment Register.”

Rule 411 - The rule eliminates reference to the “Official Railway Equipment Register” and clarifying procedures.

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 Alan Dornfest, (208) 334-7742. 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 28, 2019.

Dated this 7th day of August, 2019.

Alan Dornfest
Property Tax Policy Bureau Chief
State Tax Commission
P.O. Box 36
Boise, ID 83722-0410
Phone: (208) 334-7742
Fax: (208) 334-7844
Alan.Dornfest@tax.idaho.gov
006. INCORPORATION BY REFERENCE (RULE 006).
Unless provided otherwise, any reference in these rules to any document identified in Rule 006 of these rules constitutes the full incorporation into these rules of that document for the purposes of the reference, including any notes and appendices therein. The term “documents” includes codes, standards, or rules adopted by an agency of the state or of the United States or by any nationally recognized organization or association. (5-3-03)

01. Availability of Reference Material. Copies of the documents incorporated by reference into these rules are available at the main office of the State Tax Commission as listed in Rule 005 of these rules or can be electronically accessed as noted in Subsection 006.02 of this rule. (5-8-09)

02. Documents Incorporated by Reference. The following documents are incorporated by reference into these rules:


cf. “Second-Growth Yield, Stand, and Volume Table for the Western White Pine Type” published by the Government Printing Office for the U. S. Department of Agriculture in 1932, Technical Bulletin No. 323. (5-3-03)


(BREAK IN CONTINUITY OF SECTIONS)

411. PRIVATE CAR REPORTING BY RAILROAD COMPANIES (RULE 411).
Section 63-411, Idaho Code. The president or other officer of each railroad company whose railroad tracks run through, in or into Idaho shall, by April 15 of each year file a report with the State Tax Commission that includes the
following:

01. Name of Reporting Railroad Company. Report the name of the railroad company making the report. (5-3-03)

02. Name of Private Railcar Fleet. Report the name of each private railcar fleet, defined under Sections 63-201(14) and 63-411, Idaho Code, having traveled on the reporting railroad company’s track. (5-3-03)

03. Private Railcar Fleet's Address. Report the business address of each reported private railcar fleet. (5-3-03)

04. Car Type. Report the type of cars by identifying symbol, according to the edition of the “Official Railway Equipment Register” referenced in Rule 006 of these rules. (5-3-03)

05. Marks. Report the car marks. (5-3-03)

06. Miles Traveled. Report the total number of miles traveled on the reporting railroad’s track, including main line, branches, sidings, spurs, and warehouse or industrial track in Idaho during the year ending December 31 of the preceding year. (5-3-03)