

IN THE SENATE

SENATE BILL NO. 1051

BY TRANSPORTATION COMMITTEE

AN ACT

1 RELATING TO MOTOR VEHICLES; AMENDING SECTION 49-432, IDAHO CODE, TO PROVIDE  
2 A CORRECT CODE REFERENCE; AMENDING SECTION 49-434, IDAHO CODE, TO PRO-  
3 VIDE FOR CERTAIN REGISTRATION AND MILEAGE USE FEES; AMENDING CHAPTER  
4 4, TITLE 49, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 49-436, IDAHO  
5 CODE, TO SPECIFY CERTAIN REQUIREMENTS REGARDING QUARTERLY REPORTS AND  
6 RECORDKEEPING AND TO PROVIDE PENALTIES; AMENDING SECTION 49-439, IDAHO  
7 CODE, TO PROVIDE A CORRECT CODE REFERENCE; AND PROVIDING AN EFFECTIVE  
8 DATE.  
9

10 Be It Enacted by the Legislature of the State of Idaho:

11 SECTION 1. That Section 49-432, Idaho Code, be, and the same is hereby  
12 amended to read as follows:

13 49-432. TEMPORARY REGISTRATION FOR RESIDENTS AND NONRESIDENTS --  
14 FEES. (1) When a vehicle or combination of vehicles subject to registration  
15 is to be moved upon the public highways in the state of Idaho, the department  
16 may issue a permit in lieu of registration for any vehicle or combination of  
17 vehicles upon the payment of a fee as set forth in the following schedule:

- 18 (a) One hundred twenty (120) hour permit  
19       Single vehicle .....\$60.00  
20       Combination of vehicles, where such combination of vehicles in-  
21       cludes more than one (1) unregistered vehicle .....\$120.00  
22 (b) Fuel permit .....\$60.00  
23 (c) Thirty (30) day unladen weight permit .....\$60.00  
24 An owner-operator vehicle moving between lessee fleets where the vehi-  
25 cle registration was issued in the name of the former lessee shall be el-  
26 igible for a thirty (30) day unladen weight permit for the unladen move-  
27 ment from the point of entry into the state to the destination of the new  
28 lessee's place of business.

29 If an annual registration is purchased within thirty (30) calendar days of  
30 issuance of a permit under paragraph (a) or (c) of this subsection (1), the  
31 amount of the permit fee shall be applied to the registration fee. No portion  
32 of a permit fee is subject to refund.

33 (2) Permits to operate a vehicle or combination of vehicles in excess  
34 of the registered maximum gross vehicle weight up to a maximum of one hundred  
35 twenty-nine thousand (129,000) pounds gross vehicle weight shall be:

- 36 (a) One hundred twenty (120) hour permit to increase gross weight .....  
37 .....\$50.00  
38 (b) Thirty (30) day permit to increase gross vehicle weight:

1	Maximum Registered		Temporary Permitted					
	Gross Weight of Vehicle		Maximum Gross Weight					
2	(Pounds)		(Pounds)					
3			80,000	86,000	96,000	106,000	116,000	129,000
4	50,001-60,000		\$225	\$250	\$275	\$300	\$325	\$350

5  
6 The permit issued pursuant to this subsection (2) shall be specific to the  
7 motor vehicle to which it is issued. No permit or fee shall be transferable  
8 or apportionable to any other vehicle, nor shall any such fee be refundable.  
9 At the time of purchasing a permit, the applicant may purchase additional  
10 permits in any combination which does not exceed a maximum of ninety (90)  
11 days.

12 (3) Permits issued pursuant to subsection (1) or (2) of this section  
13 shall be limited to three (3) per vehicle in a calendar year except for those  
14 permits provided for in subsection (1) (b) and (c). The provisions of this  
15 subsection (3) with respect to limiting the number of permits issued shall  
16 not apply to transporters and wreckers as defined in sections 49-121 and  
17 49-124, Idaho Code, or to laden dealer and manufacturer plates as provided  
18 for in sections 49-411 (4) and 49-1627 (5), Idaho Code.

19 (4) A temporary permit shall be in a form, and issued under rules  
20 adopted by the board, and shall be displayed at all times while the vehicle is  
21 being operated on the highways by posting the permit upon the windshield of  
22 each vehicle or in another prominent place, where it may be readily legible.

23 (5) Any permit issued pursuant to subsection (2) of this section shall  
24 be purchased prior to movement of the vehicle on a highway, and such permit  
25 shall be in addition to and available only to a vehicle which is currently  
26 and validly registered in Idaho pursuant to section 49-432 (1), 49-434 (1),  
27 49-434 (8) (e) or 49-435, Idaho Code.

28 (6) The department may select vendors to serve as agents on state high-  
29 ways for the purpose of selling permits where fixed ports of entry do not ad-  
30 equately serve a respective highway entering the state. The vendor shall  
31 be remunerated at the rate of three dollars (\$3.00) per permit sold, and he  
32 shall collect the fees specified in this section and pay the fees to the de-  
33 partment. The vendor shall guarantee payment by giving a bond to the state in  
34 a sum as shall be fixed by the board, the premium on the bond to be paid by the  
35 department.

36 SECTION 2. That Section 49-434, Idaho Code, be, and the same is hereby  
37 amended to read as follows:

38 49-434. OPERATING FEES. (1) There shall be paid on all commercial ve-  
39 hicles, noncommercial vehicles, and on all farm vehicles having a maximum  
40 gross weight not in excess of sixty thousand (60,000) pounds, an annual reg-  
41 istration fee or a staggered registration fee for the purpose of reregistra-  
42 tion and notice of expiration in accordance with the following schedule.

1 Unladen Weight for Wreckers	Annual Registration Fee	
2 Maximum Gross Weight	Noncommercial and	Commercial
3 For Other Vehicles (Pounds)	Farm Vehicles	Vehicles
4		and Wreckers
5 8,001-16,000 inc. ....	\$ 48.00	\$ 48.00
6 16,001-26,000 inc. ....	61.08	143.40
7 26,001-30,000 inc. ....	91.68	223.80
8 30,001-40,000 inc. ....	130.08	291.60
9 40,001-50,000 inc. ....	188.28	360.00
10 50,001-60,000 inc. ....	311.88	515.40

11 In addition to the registration fees provided for in this subsection, there  
 12 shall be an additional registration fee imposed of twenty-five dollars  
 13 (\$25.00).

14 (2) There shall be paid on all commercial vehicles, irrespective of  
 15 body type, and on all farm vehicles having a maximum gross weight in excess  
 16 of sixty thousand (60,000) pounds, an annual registration fee ~~in the amount~~  
 17 ~~prescribed by subsection (8) of this section, as applicable~~ of two hundred  
 18 eighty dollars (\$280). The annual registration fee shall be due on the an-  
 19 niversary date of the vehicle's registration.

20 (3) In addition, the annual registration fee for trailers shall be:

- 21 (a) Trailer or semitrailer in a combination of vehicles .....\$15.00
- 22 (b) Rental utility trailer with a gross weight of two thousand (2,000)
- 23 pounds or less .....\$8.00
- 24 (c) Rental utility trailer with a gross weight over two thousand
- 25 (2,000) pounds .....\$15.00

26 (4) As an option to the trailer and semitrailer and rental utility  
 27 trailer annual registrations issued pursuant to subsection (3) of this  
 28 section, the department may provide a nonexpiring plate and registration  
 29 for trailers and semitrailers, and an optional, extended registration for  
 30 rental utility trailers.

31 (a) For trailers and semitrailers, the nonexpiring registration fee  
 32 shall be ninety-nine dollars (\$99.00). The license plate shall remain  
 33 on the trailer or semitrailer until the registration is canceled or re-  
 34 voked. No part of the fee is subject to refund. However, the registrant  
 35 may transfer the nonexpiring plate and registration to another trailer  
 36 or semitrailer titled to the registrant if the original registration  
 37 date is prior to July 1, 2009. The registration document shall be the  
 38 official record of the status of the nonexpiring registration and no  
 39 registration fee shall be required after the initial registration is  
 40 paid. No validation sticker shall be required or issued for such nonex-  
 41 piring license plate.

42 (i) Registration of a trailer or semitrailer based in another ju-  
 43 risdiction may be issued when the registrant provides a valid ju-  
 44 risdiction title or ownership document and certification state-  
 45 ment, and no title transfer will be required.

46 (ii) Periodic verification will be made to confirm ownership sta-  
 47 tus. Failure of the owner to comply with the verification request

1 to confirm ownership within thirty (30) days, shall result in can-  
2 cellation of the permanent plate registration.

3 (b) Idaho based trailer manufacturers may purchase trailer and semi-  
4 trailer registration from the department. The manufacturer may issue  
5 the annual registration to foreign-based purchasers utilizing a manu-  
6 facturer's certificate of origin or manufacturer's statement of origin  
7 as proof of ownership. If the foreign-based purchaser subsequently ob-  
8 tains an Idaho nonexpiring registration as provided in paragraph (a) of  
9 this subsection prior to annual registration expiration, the amount of  
10 the annual registration fee shall be applied to the nonexpiring regis-  
11 tration fee provided that the customer acquires a title for such vehi-  
12 cle.

13 (c) For rental utility trailers, the registrant may prepay the annual  
14 registration for an additional one (1), two (2), three (3) or four (4)  
15 years, but in no event shall the optional registration period extend be-  
16 yond five (5) years. The fee shall be as specified in subsection (3) (b)  
17 or (c) of this section. A pressure-sensitive sticker shall be used to  
18 validate the license plate. The license plate shall become void if the  
19 owner's interest in the rental utility trailer changes during the five  
20 (5) year period. If the owner fails to enter the rental utility trailer  
21 on the annual renewal application during the five (5) year period, the  
22 registration record shall be purged. Any unrenewed plate shall be re-  
23 turned to the department if it is not entered on the renewal applica-  
24 tion.

25 (5) A fleet registration option is available to owners who have  
26 twenty-five (25) or more commercial or farm vehicles or any combination  
27 thereof. Such owners may register all of their company vehicles with the  
28 department in lieu of registering with a county assessor. To qualify the  
29 fleet must be owned and operated under the unified control of one (1) person  
30 and the vehicles must be physically garaged and maintained in two (2) or more  
31 counties. Fleet registration shall not include fleets of rental vehicles.  
32 The department shall provide a registration application to the owner and the  
33 owner shall provide all information that the department determines is neces-  
34 sary. The department shall devise a special license plate numbering system  
35 for fleet-registered vehicles as an alternative to county license plates.  
36 The fleet registration application and all subsequent registration renewals  
37 shall include the physical address where a vehicle is principally used,  
38 garaged and maintained. The fleet owner shall report the physical address to  
39 the department upon initial registration, on each renewal, and at any time a  
40 vehicle registered under this option is permanently transferred to another  
41 location.

42 (6) If the ownership of a vehicle changes during the registration pe-  
43 riod, the original owner may transfer the plate to another vehicle. The re-  
44 maining fee shall be credited against the cost of the new registration. Re-  
45 funds may be given for any unexpired portion of the vehicle registration fee  
46 if the plate is not transferred by the owner to another vehicle. Any request  
47 for refund shall include surrender of the license plate, validation sticker  
48 and registration document. Owners of vehicles registered under the inter-  
49 national registration plan may request a refund of the unexpired portion of  
50 the Idaho vehicle registration fee by presenting evidence from the base ju-

1 jurisdiction that the license plate, validation sticker and registration doc-  
2 ument have been surrendered. A license plate shall not be transferred to an-  
3 other owner when the ownership of a vehicle changes. The owner shall obtain a  
4 replacement plate, validation sticker if required, and a registration docu-  
5 ment when a plate is lost, destroyed or becomes illegible.

6 (7) An administrative fee of four dollars (\$4.00) shall be paid and de-  
7 posited to the state highway account on all registrations completed by the  
8 department under subsection (1) or (8)-(a) of this section. Vehicles regis-  
9 tered under subsection (8)-(b) of this section shall pay the fee provided in  
10 section 49-435(2), Idaho Code.

11 (8) In addition to the registration fee provided in subsection (2) of  
12 this section, after July 1, 2020, there shall be paid on all commercial  
13 and farm vehicles having a maximum gross weight in excess of sixty thousand  
14 (60,000) pounds, a registration mileage use fee based upon the maximum gross  
15 weight of a vehicle as declared by the owner and the total number of miles  
16 driven on roads and highways in the state, county, city and highway district  
17 systems in Idaho, and if registered under the international registration  
18 plan (IRP), in all other jurisdictions regardless of the state in which the  
19 vehicle is registered. The appropriate registration mileage use fee shall  
20 be determined by multiplying a cost per mile charge by total miles driven in  
21 Idaho, as follows:

22 ~~(a) If the owner registers vehicles under the international registra-~~  
23 ~~tion plan (IRP), the appropriate mileage column shall be determined by~~  
24 ~~the total miles an owner operated a fleet of vehicles on roads and high-~~  
25 ~~ways in the state, county, city and highway district systems in Idaho~~  
26 ~~and in all other jurisdictions in the preceding year, as defined in sec-~~  
27 ~~tion 49-117, Idaho Code, and by the maximum gross weight of each vehicle~~  
28 ~~within a fleet.~~

29 ~~(b) If the owner registers vehicles under the international registra-~~  
30 ~~tion plan and determines that the average international registration~~  
31 ~~plan fleet miles, calculated by dividing the total IRP fleet miles in~~  
32 ~~all jurisdictions by the number of registered vehicles, is less than~~  
33 ~~fifty thousand one (50,001) miles, the owner may apply to the depart-~~  
34 ~~ment for refund of a portion of the registration fees paid, consistent~~  
35 ~~with the fee schedules set forth in this section. The department shall~~  
36 ~~provide an application for the refund. An owner making application for~~  
37 ~~refund under this section shall be subject to auditing as provided in~~  
38 ~~section 49-439, Idaho Code.~~

39 ~~(c) If the owner is not registering vehicles under the international~~  
40 ~~registration plan, the appropriate mileage column shall be determined~~  
41 ~~by the total miles the owner operated each of the vehicles to be regis-~~  
42 ~~tered on roads and highways in the state, county, city and highway dis-~~  
43 ~~trict systems in Idaho in the preceding year and by the maximum gross~~  
44 ~~weight of each vehicle.~~

	Maximum Gross Weight of Vehicle (Pounds)	Total Miles Driven				
		<del>1 to</del> 7,500	<del>7,501 to</del> 20,000	<del>20,001 to</del> 35,000	<del>35,001 to</del> 50,000	Over 50,000
6	60,001-62,000	\$223	\$511	\$789	\$1,068	\$1,560
7	62,001-64,000	\$251	\$576	\$890	\$1,205	\$1,760
8	64,001-66,000	\$280	\$642	\$992	\$1,342	\$1,960
9	66,001-68,000	\$309	\$707	\$1,093	\$1,479	\$2,160
10	68,001-70,000	\$337	\$773	\$1,194	\$1,615	\$2,360
11	70,001-72,000	\$366	\$838	\$1,295	\$1,752	\$2,560
12	72,001-74,000	\$394	\$904	\$1,396	\$1,889	\$2,760
13	74,001-76,000	\$423	\$969	\$1,498	\$2,026	\$2,960
14	76,001-78,000	\$451	\$1,035	\$1,599	\$2,163	\$3,160
15	78,001-80,000	\$480	\$1,100	\$1,700	\$2,300	\$3,360
16	80,001-82,000	\$494	\$1,133	\$1,751	\$2,368	\$3,460
17	82,001-84,000	\$509	\$1,165	\$1,801	\$2,437	\$3,560
18	84,001-86,000	\$523	\$1,198	\$1,852	\$2,505	\$3,660
19	86,001-88,000	\$537	\$1,231	\$1,902	\$2,574	\$3,760
20	88,001-90,000	\$551	\$1,264	\$1,953	\$2,642	\$3,860
21	90,001-92,000	\$566	\$1,296	\$2,004	\$2,711	\$3,960
22	92,001-94,000	\$580	\$1,329	\$2,054	\$2,779	\$4,060
23	94,001-96,000	\$594	\$1,362	\$2,105	\$2,848	\$4,160
24	96,001-98,000	\$609	\$1,395	\$2,155	\$2,916	\$4,260
25	98,001-100,000	\$623	\$1,427	\$2,206	\$2,985	\$4,360
26	100,001-102,000	\$637	\$1,460	\$2,257	\$3,053	\$4,460
27	102,001-104,000	\$651	\$1,493	\$2,307	\$3,121	\$4,560
28	104,001-106,000	\$666	\$1,526	\$2,358	\$3,190	\$4,660
29	106,001-108,000	\$680	\$1,558	\$2,408	\$3,258	\$4,760
30	108,001-110,000	\$694	\$1,591	\$2,459	\$3,327	\$4,860
31	110,001-112,000	\$709	\$1,624	\$2,510	\$3,395	\$4,960
32	112,001-114,000	\$723	\$1,657	\$2,560	\$3,464	\$5,060
33	114,001-116,000	\$737	\$1,689	\$2,611	\$3,532	\$5,160
34	116,001-118,000	\$751	\$1,722	\$2,661	\$3,601	\$5,260
35	118,001-120,000	\$766	\$1,755	\$2,712	\$3,669	\$5,360
36	120,001-122,000	\$780	\$1,788	\$2,763	\$3,738	\$5,460
37	122,001-124,000	\$794	\$1,820	\$2,813	\$3,806	\$5,560
38	124,001-126,000	\$809	\$1,853	\$2,864	\$3,874	\$5,660
39	126,001-128,000	\$823	\$1,886	\$2,914	\$3,943	\$5,760
40	128,001-129,000	\$837	\$1,918	\$2,965	\$4,011	\$5,860

<u>Weight of Vehicle</u>	<u>Cost Per Mile</u>
<u>60,001 - 68,000</u>	<u>\$ .04</u>
<u>68,001 - 78,000</u>	<u>\$ .05</u>
<u>78,001 - 88,000</u>	<u>\$ .06</u>
<u>88,001 - 98,000</u>	<u>\$ .07</u>
<u>98,001 - 108,000</u>	<u>\$ .08</u>
<u>108,001 - 118,000</u>	<u>\$ .09</u>
<u>118,001 - 130,000</u>	<u>\$ .10</u>

9 In addition to the registration fees provided for in this subsection, there  
10 shall be an additional registration fee imposed of twenty-five dollars  
11 ~~(\$25.00)~~. The owner of a vehicle subject to the requirements of this subsec-  
12 tion shall report miles and associated fees electronically on a quarterly  
13 basis. Such reporting and fees shall be due within thirty (30) days after the  
14 end of a quarter.

15 ~~(d) In addition to the fees set forth in paragraphs (a) and (c) of this~~  
16 ~~subsection (8), an owner or operator may purchase a temporary permit as~~  
17 ~~provided in section 49-432(2), Idaho Code, for operation of a vehicle at~~  
18 ~~a weight in excess of the current, valid, registered maximum gross vehi-~~  
19 ~~cle weight. The permit so issued shall be specific to the motor vehicle~~  
20 ~~to which it is issued. No permit or fee shall be transferable or appor-~~  
21 ~~tionable to any other vehicle, nor shall any such fee be refundable.~~

22 ~~(e) Any commercial or farm vehicle registered for more than sixty thou-~~  
23 ~~sand (60,000) pounds up to one hundred six thousand (106,000) pounds~~  
24 ~~traveling fewer than two thousand five hundred (2,500) miles annually~~  
25 ~~on roads and highways in the state, county, city and highway district~~  
26 ~~systems in Idaho shall pay an annual registration fee of two hundred~~  
27 ~~fifty-five dollars (\$255). The provisions of section 49-437(2), Idaho~~  
28 ~~Code, shall not apply to vehicles registered under this subsection~~  
29 ~~(8) (c).~~

30 ~~(9) (a) During the first registration year that the fee schedule in sub-~~  
31 ~~section (8) (c) of this section is in use, an owner shall use the mileage~~  
32 ~~data from the records used to report the mileage use fee in the immedi-~~  
33 ~~ately preceding year as the basis for determining the appropriate reg-~~  
34 ~~istration fee schedule.~~

35 ~~(b) Any owner who registers a motor vehicle for the first time and who~~  
36 ~~has no mileage history for the vehicle shall estimate the miles to de-~~  
37 ~~termine the appropriate fee schedule in subsection (8) (c) of this sec-~~  
38 ~~tion. When estimating the miles, the owner shall provide a statement on~~  
39 ~~the application of the method used to arrive at the estimated miles.~~

40 ~~(c) Any owner using any fee schedule other than the highest fee schedule~~  
41 ~~under subsection (8) (c) of this section, shall certify at the time of~~  
42 ~~registration that the miles operated in the preceding year do not exceed~~  
43 ~~the schedule applied for. Any owner using a fee schedule under subsec-~~  
44 ~~tion (8) (c) of this section that is less than the highest schedule shall~~  
45 ~~maintain records to substantiate the use of the schedule as required by~~  
46 ~~section 49-439, Idaho Code.~~

1       ~~(10) An owner registering under subsection (8) (a) or (8) (c) of this sec-~~  
 2 ~~tion may elect to pay the full annual registration fee at the time of regis-~~  
 3 ~~tration or renewal of registration, or an owner may pay at least one-quarter~~  
 4 ~~(1/4) of the annual registration fee due. The remainder of the annual Idaho~~  
 5 ~~registration fee shall be paid in three (3) equal installments on dates as~~  
 6 ~~billed by the department.~~

7       ~~(11) An owner registering or renewing a registration under subsection~~  
 8 ~~(8) (a) of this section electing to use installment payments as provided in~~  
 9 ~~subsection (10) of this section, shall pay all of the fees due to other IRP~~  
 10 ~~jurisdictions in addition to one-quarter (1/4) of the Idaho fee due at the~~  
 11 ~~time of registration or reregistration. The remainder of the annual Idaho~~  
 12 ~~registration fee shall be paid in three (3) equal installments on dates as~~  
 13 ~~billed by the department.~~

14       ~~(129)~~ If any vehicle or combinations of vehicles haul nonreducible  
 15 loads, as authorized under the provisions of section 49-1004, Idaho Code,  
 16 and weigh less than the starting weights per axle configuration listed in  
 17 column 1 of subsection (2), section 49-1004, Idaho Code, then and in that  
 18 event there shall be paid for that vehicle, in addition to the other fees  
 19 required in this section, an additional use fee of 2.1 mills per mile for each  
 20 two thousand (2,000) pounds or fraction thereof of the maximum gross weight  
 21 in excess of those set forth in section 49-1001, Idaho Code.

22       (10) Vehicles registered pursuant to the provisions of this section  
 23 prior to the effective date of this act shall become subject to the provi-  
 24 sions of this act on the anniversary date of their registration following the  
 25 effective date of this act.

26       SECTION 3. That Chapter 4, Title 49, Idaho Code, be, and the same is  
 27 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
 28 ignated as Section 49-436, Idaho Code, and to read as follows:

29       49-436. QUARTERLY REPORTS -- MAINTAINING RECORDS -- PENALTIES. (1) No  
 30 later than the last day of April, and on the last day of each third calen-  
 31 dar month thereafter, each owner of a commercial or farm vehicle having a  
 32 maximum combined gross weight in excess of sixty thousand (60,000) pounds,  
 33 shall file with the department a statement of the gross miles each vehicle  
 34 has traveled over the highways of the state of Idaho for the preceding cal-  
 35 endar months of the year for which that report is made. Each report shall be  
 36 cumulative of all miles traveled during all calendar months in that year for  
 37 which the report is made.

38       (2) Every owner whose fees are computed as specified in section  
 39 49-434(8), Idaho Code, shall maintain records and permit the department to  
 40 inspect the records upon request to substantiate the actual miles traveled  
 41 over Idaho highways.

42       (3) An owner who fails to file any reports or pay any fees or penalties  
 43 due is subject to suspension of vehicle registrations. An order suspending  
 44 the vehicle registrations shall be mailed to the owner upon discovery of the  
 45 deficiency by the department. The suspension shall be lifted if the reports  
 46 are filed and the payments due are made, along with a reinstatement fee of  
 47 forty dollars (\$40.00) per carrier within fifteen (15) days after receipt of  
 48 the suspension order. The reinstatement fees shall be deposited to the state  
 49 highway account. The owner shall have the right to appeal the suspension by



1 petitioning the department for a hearing within ten (10) days after receipt  
2 of the suspension order. If the suspension is set aside the reinstatement  
3 fee shall not be due.

4 (4) An owner failing to file a mileage report or pay any fee due within  
5 the time required as specified in this section shall, in addition to the  
6 amount of the fee, pay a penalty of ten percent (10%) of the amount of fee de-  
7 termined to be due, plus the interest of one percent (1%) of the amount of the  
8 use fees due for each month or fraction thereof after the report was required  
9 to be filed or the fee became due, but the department may remit all or any part  
10 of the penalty and interest if satisfied that the delay was excusable. The  
11 department shall promulgate rules specifying when the penalty may be held in  
12 abeyance or forgiven.

13 SECTION 4. That Section 49-439, Idaho Code, be, and the same is hereby  
14 amended to read as follows:

15 49-439. AUDIT GUIDELINES. (1) The state tax commission on behalf of  
16 the department may audit an owner of motor vehicles subject to fees pursuant  
17 to this chapter.

18 (2) Every owner whose fees are computed as specified in section 49-434  
19 or 49-435, Idaho Code, except those registering under subsection (8) ~~(e)~~ of  
20 section 49-434, Idaho Code, for over fifty thousand (50,000) miles driven,  
21 shall maintain records and permit the state tax commission to inspect the  
22 records upon request to substantiate that the actual miles traveled, if us-  
23 ing a mileage use fee schedule in subsection (8) ~~(e)~~ of section 49-434, Idaho  
24 Code, are less than the maximum mileage schedule.

25 (3) When the records are maintained outside this state by owners en-  
26 gaged in transportation in this state, the owner shall reimburse the state  
27 tax commission for reasonable expenses incurred by the state tax commission  
28 in conducting audits of those records and accounts at the out-of-state lo-  
29 cation. The owner or the state tax commission may request that the records  
30 be presented at a place within the state designated by the state tax commis-  
31 sion. The records must be presented by a representative of the owner who is  
32 familiar with the records and who is responsible for the safekeeping of the  
33 records.

34 (4) Every owner is required to maintain records for the current year and  
35 the three (3) years immediately preceding. If an assessment has been made,  
36 such audit assessment may be collected by a proceeding in court within a pe-  
37 riod of three (3) years after the assessment or a final order entered pur-  
38 suant to subsection (7) of this section.

39 (5) An owner who fails to maintain records as required by the provisions  
40 of this section may have the registration of all vehicles registered under  
41 section 49-434 or 49-435, Idaho Code, suspended until such time as adequate  
42 records as required by the provisions of this section are provided. In the  
43 event that the owner does not produce records, the state tax commission may  
44 generate a notice of deficiency based on an estimate of the operation. The  
45 state tax commission shall develop a methodology to be used to calculate a  
46 notice of deficiency based on an estimate of the operation. That methodology  
47 shall be in accordance with the international registration plan and interna-  
48 tional fuel tax agreement guidelines.

1           (6) The state tax commission shall provide the carrier with notice of  
2 deficiency and the opportunity to use the appeals process prior to a sus-  
3 pension. An owner may contest a notice of deficiency made by the state tax  
4 commission within thirty (30) days from receipt of the notice by filing an  
5 appeal in accordance with sections 63-3045, 63-3045B, 63-3047, 63-3048 and  
6 63-3049, Idaho Code.

7           (7) An owner, as identified by the state tax commission, who fails to  
8 pay any audit assessment due is subject to suspension of vehicle registra-  
9 tions. A reinstatement fee of forty dollars (\$40.00) shall be imposed in ad-  
10 dition to a penalty of ten percent (10%) of the amount of audit assessment  
11 determined to be due, plus interest of one percent (1%) of the amount of the  
12 audit assessment due for each month or fraction thereof after the original  
13 registration fee became due. An order suspending the vehicle registration  
14 shall be mailed to the owner by the department. The suspension shall be can-  
15 celed if the payment due is made, plus penalty and interest, along with the  
16 reinstatement fee of forty dollars (\$40.00) per carrier within fifteen (15)  
17 days after receipt of the suspension order. The reinstatement fees shall be  
18 deposited to the state highway account. The department shall not reregister  
19 or permit a vehicle to operate on a trip permit until all audit assessments,  
20 penalties and interest have been paid.

21           SECTION 5. This act shall be in full force and effect on and after July  
22 1, 2020.