

that none of the information provided discussed any vehicle tracking system, and removed the inadequate records assessment, and sent Petitioner a modified Notice. However, Petitioner continued their protest, therefore, the Bureau forwarded the matter to the Tax Commission's Appeals Unit (Appeals) for administrative review.

Appeals sent Petitioner a letter informing them of their options available for redetermining the Notice. Petitioner did not respond. The Tax Commission having reviewed the matter hereby issues its decision.

LAW AND ANALYSIS

IRP is a multijurisdictional agreement which allows carriers to register with one base jurisdiction. Idaho Code section 49-435 states any commercial vehicle not registered with the state may in turn register for IRP:

Any owner engaged in operating one (1) or more fleets of commercial vehicles may, in lieu of the registration fees imposed by section 49-434, Idaho Code, register each fleet for operation in this state by filing an application with the department that shall contain the information required by the international registration plan (IRP) agreement. Any owner who makes application for proportional registration under the provisions of the international registration plan shall comply with the terms and conditions of the IRP agreement.

The authority for the Bureau to audit Petitioner on behalf of the IRP is stated in Idaho Code section 49-439(1), "The state tax commission on behalf of the department may audit an owner of motor vehicles subject to fees pursuant to this chapter." It states further the record keeping requirement in Idaho Code section 49-439(4), "Every owner is required to maintain records for the current year and the three (3) years immediately preceding. If an assessment has been made, such audit assessment may be collected by a proceeding in court within a period of three (3) years after the assessment or a final order entered pursuant to subsection (7) of this section."

In addition, the IRP Plan section 1000(a) discusses the requirements of a Registrant:

A Registrant shall retain the Records on which the Registrant's application for apportioned registration is based for a period of three years following the close of the Registration year to which the application pertains, and on request, shall make such Records available for Audit.

In further detail, IRP Plan section 1010(a) lists the requirements for documentation produced by other means than a vehicle tracking system:

- (i) the beginning and ending dates of the trip to which the Records pertain
- (ii) the origin and destination of the trip
- (iii) the route of travel
- (iv) the beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the trip
- (v) the total distance of the trip
- (vi) the distance traveled in each Jurisdiction
- (vii) the Vehicle identification number or Vehicle unit number

As mentioned previously, Petitioner did not use any vehicle tracking in its fleet. Therefore, to support the reported miles on their IRP application they would need to provide odometer readings. The documentation Petitioner provided did not include odometer readings, therefore, the Bureau issued a modified Notice on the unsubstantiated Fleet mileage.

CONCLUSION

Based on the documentation available, the Tax Commission finds the Notice prepared by the Bureau to be a reasonably accurate representation of Petitioner's IRP liability for registration years 2022 and 2023.

THEREFORE, the modified Notice is hereby APPROVED with interest calculated at the rate set forth in Idaho Code section 63-3045(6), in accordance with the provisions of this decision and is AFFIRMED and MADE FINAL.

IT IS ORDERED that Petitioner pay the following fees, and interest:

<u>FEES DUE</u>	<u>INTEREST</u>	<u>TOTAL DUE</u>
\$322	\$32	\$354

DEMAND for immediate payment of the forgoing amount is hereby made and given.

An explanation of Petitioner's right to appeal this decision is enclosed.

DATED this _____ day of _____ 2025.

IDAHO STATE TAX COMMISSION

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2025,
a copy of the within and foregoing DECISION was served by sending the same by United States
mail, postage prepaid, in an envelope addressed to:



Receipt No.
