

IDAHO State Tax Commission How You Can Participate in Negotiated Rulemaking







Interested individuals, groups, and companies



changes to statutes or regulations





proposes clarifying existing rule





proposes a rule change

+ x % \$

Files form for approval with Div. **Financial** Mgmt.



Determines:

- Negotiated rule
- Non-negotiated rule -
- Temporary rule -

Factors for not choosing negotiated path can include:

- A need for temporary rulemaking
- Uncontroversial technical change
- Rule changing to comply with state or federal law change
- Affected parties aren't likely to reach consensus

NEGOTIATED RULEMAKING



- Publishes Notice of Intent in Dept. of Admin bulletin
- Contacts interested parties by email or phone
- Adds schedule of upcoming meetings to tax.idaho.gov's calendar page
- Emails schedule of upcoming meetings
- Conducts negotiated rules meetings
- Posts on tax.idaho.gov/rules:
 - all drafts of rules
 - negotiated meeting minutes
- negotiated meeting attendance
- written comments received



- Reviews Administrative Bulletin adminrules.idaho.gov/bulletin/
- Signs up for email notifications for upcoming rules committee meetings or visits tax.idaho.gov's calendar page to see when they're scheduled.
- Participates in negotiated rules meetings in person or via conference call
- Emails or writes the Tax Rules Administrator with comments, suggestions, or concerns.
- Comments during Commission's open meetings when rules reports are read.



Proposed rule (agency final draft) is sent to Dept. of Admin by 8/31 to be published in October bulletin.



Can:

- Provide comment within 21 days of proposed rule's publication in Administrative Bulletin.
- Request hearing with Tax Commissioners within 14 days of proposed rule's publication in Administrative Bulletin.
- Testify before legislative committee when the pending rules are reviewed by the legislature.





- Subject to legislative review of rules.
- Rule is generally effective at conclusion of legislative session.

Your feedback counts.

You can participate in any or all of the ways listed above. Early input by the public results in the most thoroughly scrutinized rule. Beginning September 2014, we'll be providing written list of comments

received after that date that weren't/couldn't be incorporated into the proposed rule along with our response.

Series of internal (Tax) meetings, including staff, Legal, Policy, Tax Commissioners.

Effective until end of next legislative session.

This is an overview illustrating the participatory nature of the rule making process. More information is available on our website at tax.idaho.gov/rules.

* Within the Tax Commission, the rules committees make recommendations, legal counsel advises, and Tax Commissioners make the final decisions.