

**SALES TAX RULES COMMITTEE MEETING AGENDA
THURSDAY, FEBRUARY 23, 2012**

1:30 PM

**IDAHO STATE TAX COMMISSION
ROOM 5CR4**

GENERAL BUSINESS:

Welcome & Introduction [*McLean Russell*].....

Current Legislation Update [*Saul Cohen*]

POSSIBLE RULE CHANGES FOR DISCUSSION (NO DRAFTS YET):

Rule 012. Contractors Improving Real Property – General update [*McLean Russell*]

Rule 037. Aircraft and Flying Services – Clarifying exemption for the purchase and use of airplanes utilized in transporting passengers and freight for hire [*Kathryn Christie*]

Rule 044. Trade-Ins, Trade-downs And Barter – Trade in allowance for property on which a lien must be paid off; Cash received for all or part of the value of the trade in; Define “trade-down” [*McLean Russell*]

Rule 067. Real Property – Theater, stadium, and arena seating [*McLean Russell*]

Rule 072. Application and Payment of Use Tax – Definition of “recent sales price” [*McLean Russell*]

Rule 079. Production Exemption – Maintenance of a production site with no date set to begin production [*McLean Russell*]

Rule 128. Certificates For Resale And Other Exemption Claims – Permits no longer issued with “-S” suffix [*McLean Russell*]

Adjourn

Please note the day, time (1:30 PM), and location of meeting

Questions? Contact Shelley Sheridan at (208) 334-7544

If possible, please contact Ms. Sheridan in advance if you are interested in attending