

**SALES TAX RULES COMMITTEE MEETING
AGENDA**

The Committee convenes on Thursday, May 21, 2015, at 1:45 p.m. in Room 1CR5

1. Welcome & Introductions
2. Overview of Rulemaking Process
3. Negotiated Rulemaking Discussion
 - a. **SUT Rule 027.** Computer Equipment, Software, and Data Services – Changes to the law enacted by House Bill 209 necessitate some changes to the rule related to digital videos, digital books, digital music, and digital games. In addition, the rule will be reviewed for changes to address ongoing issues with legislation from prior years.
 - b. **SUT Rule 056.** Photographers and Photofinishers – Update the rule to address print photos vs. digital photos delivered on disc vs. digital photos delivered electronically and clarify that some photographers may no longer qualify for production exemption.
 - c. **SUT Rule 100.** Prescriptions – Updated to address changes in House Bill 75 exempting prescription eyeglasses in 2015 and prescription contacts in 2016.
 - d. **SUT Rules 107.** Motor Vehicles – Changes to align with House Bill 12 and address situations where title contains both an Idaho resident and a nonresident.
4. Dates to Keep in Mind
 - a. **June 24** – Next rules committee meeting
 - b. **August 31** –Final drafts of proposed rules must be ready and submitted to Rules Coordinator.