

**Motor Fuels Tax Rules Committee Meeting
Preliminary Agenda**

**Wednesday, June 5, 2013
1:30 pm
Idaho State Tax Commission
1st Floor ~ Room 1CR5**

General Business

Welcome & Introduction
Approve minutes from previous month.

Motor Fuels Tax Rules.....Pages

Rule 110. Calculation of Tax on Gaseous Fuels (Draft 1) – Adoption of the national standard based on the proposed IFTA conversion ballot.

Rule 290. Records Required for Intrastate Special Fuels Users Claiming Refunds for Nontaxable Special Fuels used in Motor Vehicles (No Draft) – Review the industry standard alternate rates of consumption.

Rule 292. Calculation of Refunds for Nontaxable Uses of Motor Fuels in Motor Vehicles (No Draft) – Review the rates for standard allowances.

Rule 510. Application and Reporting of the Petroleum Transfer Fee. (Draft 3) – Clarify the incidence of the fee and definition on used and recycled motor oil.

Motor Fuels Forms Review.....Pages

No forms are currently under review. Changes are being made to the instructions on the State Tax Commission’s IFTA web pages (<http://tax.idaho.gov/i-1119.cfm>).

Adjourn

**Questions? Contact Sherry Cann at (208) 334-7544 or
sherry.cann@tax.idaho.gov**

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

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A message to the Committee and our visitors:

The proposed IFTA Ballot #03-2013 (see <http://www.iftach.org> “Ballot Proposals” on the left hand navigation bar) suggests that each IFTA jurisdiction adopt a common CNG tax rate based on a common volume and weight of 126.67 cu. ft. or 5.66 lbs., respectively. It does not however suggest a common volume or weight for propane (LPG) or liquefied natural gas (LNG) because they are sold in liquid form. Although the ballot only states in the History/Digest, “There are no conversion issues with LPG since it is a liquid”, presumably LNG is included in the statement since it is also a liquid. Unless there are objections from either the committee or our visitors, the next draft of Rule 110 will present a tax on propane (LPG) and liquefied natural gas (LNG) based on a liquid gallon.

If you would like to present gallon measurement conversions (e.g. a gallon of propane equals X number of pounds) please provide those to myself or Sherry as soon as possible.

Also, we have found an IRS study from 2007 that researches PTO use and percentages by industry that we would like to consider for a change to Rule 292. We have not found any similar study for MPG’s by industry for Rule 290. If anyone knows of a study or national standard already in existence, please forward the information to myself or Sherry.

Thank you,

Don Williams
(Co-chair)
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