

**SALES TAX RULES COMMITTEE MEETING AGENDA**  
**TUESDAY, JUNE 12, 2012**  
**1:30 PM**  
**IDAHO STATE TAX COMMISSION**  
**ROOM 1CR5**

**GENERAL BUSINESS:**

Welcome & Introduction

Approval of Minutes – February 23, April 5, and April 18 Committee Meetings

**RULES UP FOR DISCUSSION (DRAFTS FORTHCOMING):**

Rule 041. Food, Meals, or Drinks – Conformity with recent legislation that exempted consumption of beverages given away as part of a free tasting

Rule 051. Discounts, Coupons, Rebates, And Gift Certificates – Conformity with recent legislation that exempted consumption of beverages given away as part of a free tasting

Rule 072. Application and Payment of Use Tax – Definition of “recent sales price”; Tangible personal property removed from resale inventory

Rule 095. Money Operated Dispensing Equipment – Define “money operated dispensing equipment to include machines operated by debit and credit cards

Rule 101. Motor Vehicles And Trailers Used In Interstate Commerce – Conformity with recent legislation that changed the review period for the IRP use tax exemption

Rule 105. Time And Imposition Of Tax, Returns, Payments And Partial Payments – Tangible personal property removed from a resale inventory; Conformity with recent legislation that exempted consumption of beverages given away as part of a free tasting

Rule 109. Amusement Devices – Define “amusement device” to include machines operated by debit, credit, and prepaid cards

Rule 128. Certificates For Resale And Other Exemption Claims – Permits no longer issued with “-S” suffix; Policy and procedure regarding temporary seller’s permits

Rule 130. Promoter Sponsored Events – Policy and procedure regarding temporary seller’s permits

***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***