

**FUELS TAX RULES COMMITTEE  
AGENDA**

The Committee convenes on Wednesday, July 3, 2013, at 1:30 p.m. at:

Idaho State Tax Commission  
Room 1CR5 / Plaza IV / 800 Park Ave / Boise, Idaho

1:30 pm – Call to order and Roll Call

1. Committee Chair report Don Williams
2. Discussion on vacating rules with no suggested changes:
  - a. **Rule 115.** This rule gives a conversion formula to adjust the gaseous fuel decal fees when the gasoline tax rate changes.
  - b. **Rule 290.** This rule gives instructions for taxpayers with intrastate vehicles claiming nontaxable miles. It gives presumed MPGs and alternative methods for calculating the refund.
3. Discussion on Final Drafts:
  - a. **Rule 105.** This rule gives instruction to gaseous fuel distributors on completing the distributor return and records to maintain for exempt sales. Changes include defining manned and unmanned retail outlets, records required for exempt sales, and record requirements for the State Tax Commission when selling gaseous fuel decals.
  - b. **Rule 270.** This rule gives instruction on what records are required for refund claims. Changes include clarifying the instructions for fuel refunds from single storage tanks and removal of the 60% refund percentage for diesel and 25% refund percentage for gasoline. The alternate percentage will remain. Other changes will add clarification of what can be audited.
  - c. **Rule 410.** This rule recognizes the governing documents of the International Fuel Tax Agreement (IFTA). Changes to the rule include adding a version identifier.

4. Discussion of incomplete draft rules:

- a. **Rule 292.** This rule gives instruction for claiming refunds when using power take off (PTO) or auxiliary engines. Standard allowances are given. There are no changes to the standard allowances proposed. Changes are to clarify the rule.
- b. **Rule 510.** This rule gives instruction on how the transfer fee from the “Petroleum Clean Water Trust Act” is to be administered. Changes include a clarification of receipt of petroleum and petroleum products. A definition of used oil is included.

5. Waiting for more information before proceeding:

**Rule 110.** This rule gives conversion formulas for propane and natural gas. Changes are based on the proposed IFTA ballot giving a standard conversion for compressed natural gas (CNG).

6. **Motor Fuels Forms Review.**

7. Local reports and items committee members may wish to discuss.

8. Next meeting date: Thursday, August 8, 2013

9. Adjourn