

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

**GENERAL BUSINESS:**

Welcome & Introduction

**RULES DISCUSSION:**

Rule 012. Contractors Improving Real Property – No changes necessary?

Rule 041. Food, Meals, or Drinks – No changes necessary?

Rule 105. Time And Imposition Of Tax, Returns, Payments And Partial Payments – No changes necessary?

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

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

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

Rule 024. Rentals or Leases of Tangible Personal Property – Disallow resale exemption on the purchase of tangible personal property that will be primarily rented or leased to another entity with the same or substantially similar ownership

Rule 037. Aircraft & Flying Services – Clarify exemption for aircraft used to transport freight and passengers for hire; Any change necessary to reflect legislation exempting sales of repair parts installed into aircraft owned by nonresidents?

Rule 051. Discounts, Coupons, Rebates, And Gift Certificates – Discount coupons and vouchers sold by third parties.

***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***