

Welcome & Introductions.....committee chair

Recap of July Meeting.....committee chair

Rules Status Report..... committee chair

Review rule drafts

Sales and Use Tax (35.01.02)			
RULE NUMBER	TITLE	STATUS	TODAY'S ACTION
Rule 003	ADMINISTRATIVE APPEALS	Negotiated draft approved - you can still submit written comments about the draft changes to the Rules Coordinator.	None
Rule 011	RETAIL SALES: SALE AT RETAIL	The commission will not move forward with any changes to this rule at this time.	None
Rule 018	RETAILER DEFINED	Negotiated 08-22-2018	There was discussion about how others states are responding to Wayfair. The chair provided clarification of the conditions a retailer must meet under HB578. The recent outreach effort to the top 500 retailers by the tax commission were discussed.
Rule 029	PRODUCING, FABRICATING, AND PROCESSING	The commission will not move forward with any changes to this rule at this time.	None
Rule 037	AIRCRAFT AND FLYING SERVICES	Negotiated draft approved - you can still submit written comments about the draft changes to the Rules Coordinator.	None
Rule 041	FOOD, MEALS, OR DRINKS	Negotiated draft approved - you can still submit written comments about the draft changes to the Rules Coordinator.	None

Rule 043	SALES PRICE OR PURCHASE PRICE DEFINED	The commission will not move forward with any changes to this rule at this time.	None
Rule 049	WARRANTIES AND SERVICE AGREEMENTS	Negotiated draft approved - you can still submit written comments about the draft changes to the Rules Coordinator.	None
Rule 068	COLLECTION OF TAX	Negotiated draft approved - you can still submit written comments about the draft changes to the Rules Coordinator.	None
Rule 077	EXEMPTION FOR RESEARCH AND DEVELOPMENT AT INL	Negotiated draft approved - you can still submit written comments about the draft changes to the Rules Coordinator.	None
Rule 106	MOTOR VEHICLES SALES, RENTALS, AND LEASES	Negotiated draft approved - you can still submit written comments about the draft changes to the Rules Coordinator.	None
Rule 107	VEHICLES AND VESSELS -- GIFTS, MILITARY PERSONNEL, NONRESIDENT, NEW RESIDENT, TAX PAID TO ANOTHER STATE, SALES TO FAMILY MEMBERS, SALES TO AMERICAN INDIANS, AND OTHER EXEMPTIONS	Negotiated draft approved - you can still submit written comments about the draft changes to the Rules Coordinator.	None
Rule 110	RETURNS FILED BY COUNTY ASSESSORS AND FINANCIAL INSTITUTIONS	Negotiated draft approved - you can still submit written comments about the draft changes to the Rules Coordinator.	None
Rule 117	REFUND CLAIMS	Negotiated 08-22-2018	Discussed possible duplication in 17(6)(g) and (h). Decided to move h above g since it doesn't apply to bad debt to alleviate any confusion. Suggestions were made to add the language "if sales

Date: August 22, 2018
Time: 10:00AM
Location: 1CR5

			tax was collected” or “if applicable” The chair will add one of these into the rule draft.
Rule 128	CERTIFICATES FOR RESALE AND OTHER EXEMPTION CLAIMS	Negotiated 08-22-2018	The chair reviewed these rule changes, which were due to splitting the Form ST133 and the addition of Form ST133GT for gift transfers. Two technical changes were suggested, reviewed and agreed upon and also to correct all references to a permit number to match Form ST101.

Hotel/Motel and Campground Sales Tax (35.01.06)

RULE NUMBER	TITLE	STATUS	TODAY'S ACTION
003	ADMINISTRATIVE APPEALS	Negotiated draft approved - you can still submit written comments about the draft changes to the Rules Coordinator.	None

Prepaid Wireless E911 Fee (35.01.14A)

RULE NUMBER	TITLE	STATUS	TODAY'S ACTION
003	ADMINISTRATIVE APPEALS	Negotiated draft approved - you can still submit written comments about the draft changes to the Rules Coordinator.	None

The meeting was adjourned at 11:05 a.m.