000. LEGAL AUTHORITY.
In accordance with Section 63-105 and 63-105A, Idaho Code, the Tax Commission has promulgated rules implementing the provisions of the Idaho Statutes relating to the property tax laws and related statutes, Chapters 1 through 17 and Chapters 28, 30, 35, 36, and 45, Title 63, Idaho Code. Rules relating to the market value of recreational vehicles are authorized by Section 49-446, Idaho Code. (7-1-24)

(BREAK IN CONTINUITY OF SECTIONS)

419. DEFINING RETAIL CUSTOMER – KILOWATT HOURS AND THERMS TAX.

Section 63-3502B, Idaho Code

01. Retail Customer Defined. A retail customer is a customer in Idaho to whom a rate-regulated electric utility company sells kilowatt-hours, or to whom a rate-regulated affiliated gas company or rate-regulated gas company sells therms, for the retail customer's consumptive use and not for resale. (9-10-26)T

02. Classification of Retail Sales. The classification of a sale as retail is not altered by the rate or rate schedule charged or the existence of another transaction or arrangement between the selling company and the retail customer or any other person or entity. (9-10-26)T

03. Determination of Kilowatt Hours or Therms Sold. Kilowatt-hours or therms sold to a retail customer are determined without reduction, offset, or credit for any other transaction or arrangement between the selling company and the retail customer or any other person or entity. (9-10-26)T

420. -- 508. (RESERVED)