

IDAPA 43 – IDAHO OILSEED COMMISSION

43.01.01 – RULES GOVERNING THE IDAHO OILSEED COMMISSION

DOCKET NO. 43-0101-2401 (ZBR CHAPTER REWRITE)

NOTICE OF RULEMAKING – PROPOSED RULE

AUTHORITY: In compliance with Section 67-5221(1), Idaho Code, notice is hereby given that this agency has initiated proposed rulemaking procedures. The action is authorized pursuant to Section 22-4710, 22-4717, and 22-4718 Idaho Code.

PUBLIC HEARING SCHEDULE: A public hearing concerning this rulemaking will be held as follows:

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Thursday, October 3, 2024 – 10:00 a.m. - 11:30 a.m. (MT) Idaho Oilseed Commission Office 55 SW 5th Ave, Suite 100 Meridian, ID 83642

Additionally, the meeting will be held virtually. For virtual meeting links please contact Patxi Larrocea-Phillips at patxi@amgidaho.com.

The hearing site will be accessible to persons with disabilities. Requests for accommodation must be made not later than five (5) days prior to the hearing, to the agency address below.

DESCRIPTIVE SUMMARY: The following is a nontechnical explanation of the substance and purpose of the proposed rulemaking:

These rules are being presented for authorization as part of the Idaho Oilseed Commission’s plan to review its rules every 5 years. There are no specific rulemaking changes planned by the Idaho Oilseed Commission at this time except for evaluation and amendment consistent with the Governor’s [Zero-Based Regulation Executive Order](#). It is anticipated that rulemaking stakeholders will propose and advocate for rulemaking changes as part of the negotiated rulemaking process. The Idaho Oilseed Commission intends to carefully consider all changes presented by the public and may propose certain changes so long as they are consistent with the rules’ statutory authority and the Governor’s Executive Order.

FEE SUMMARY: The following is a specific description of the fee or charge imposed or increased: There is not a fee associated with this rulemaking.

FISCAL IMPACT: The following is a specific description, if applicable, of any negative fiscal impact on the state General Fund greater than ten thousand dollars (\$10,000) during the fiscal year as a result of this rulemaking: There is no fiscal impact associated with this rulemaking.

NEGOTIATED RULEMAKING: Pursuant to Section 67-5220(1), Idaho Code, negotiated rulemaking was conducted. The Notice of Intent to Promulgate Rules - Negotiated Rulemaking was published in the August 7, 2024 Idaho Administrative Bulletin, [Vol. 24-8, pg. 191](#).

INCORPORATION BY REFERENCE: Pursuant to Section 67-5229(2)(a), Idaho Code, the following is a brief synopsis of why the materials cited are being incorporated by reference into this rule: There are no materials incorporated by reference associated with this rulemaking.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance

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on technical questions concerning the proposed rule, contact Patxi Larrocea-Phillips at patxi@amgidaho.com.

Anyone may submit written comments regarding this proposed rulemaking. All written comments must be directed to the undersigned and must be delivered on or before November 1, 2024.

DATED this 30th day of August, 2024.

Patxi Larrocea-Phillips
Administrator
55 SW 5th Ave, Suite 100
Meridian, ID 83642
Phone: 208-888-0988
Email: patxi@amgidaho.com

THE FOLLOWING IS THE PROPOSED TEXT OF DOCKET NO. 43-0101-2401
(ZBR Chapter Rewrite)

43.01.01 – RULES GOVERNING THE IDAHO OILSEED COMMISSION

000. LEGAL AUTHORITY.

~~The Idaho Oilseed Commission (hereinafter “Commission”) promulgates these rules implementing the provisions of Title 22, Chapter 47, Idaho Code~~
Section 22-4710, Idaho Code. (3-15-22)()

002. -- 009. (RESERVED)

010. FIRST PURCHASER RULES.

01. Designated Quarters. ~~In accordance with Section 22-4716, Idaho Code, the Commission has designated the quarters (three (3) month periods) for the purpose of collecting the tax imposed by such statute as follows~~
All tax payments and completed documents are due on or before the fifteenth of the first month of each quarter
~~The quarters for payment of tax are:~~ (3-15-22)()

a. ~~The Commission’s first quarter will begin on the first day of July and end the thirtieth day of September. The first quarter tax is due on or before the fifteenth day of October~~
First Quarter: July 1 through September 30. (3-15-22)()

b. ~~The Commission’s second quarter will begin on the first day of October and end the thirty first day of December. The second quarter tax is due on or before the fifteenth day of January~~
Second Quarter: October 1 through December 31. (3-15-22)()

c. ~~The Commission’s third quarter will begin on the first day of January and end the thirty first day of March. The third quarter tax is due on or before the fifteenth day of April~~
Third Quarter: January 1 through March 31. (3-15-22)()

d. ~~The Commission’s fourth quarter will begin on the first day of April and end the thirtieth day of June. The fourth quarter tax is due on or before the fifteenth day of July~~
Fourth Quarter: April 1 through June 30. (3-15-22)()

02. Oilseed Tax Invoice (Form Number 1). Pursuant to Section 22-4719, Idaho Code, the first purchaser of oilseed is required to complete and send the Oilseed Tax Invoice (Form Number 1) to the Commission

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~~office each and every quarter on or before the dates specified in these rules. Form Number 1 shall be on official forms as prescribed by the Commission and be provided to the first purchaser by the Commission and, at a minimum, require the following legible information:~~ (3-15-22)

- ~~a. The date of purchases and tax reporting period. (3-15-22)~~
- ~~b. The name and address of the oilseed seller and purchaser. (3-15-22)~~
- ~~c. The net weight of the oilseed sold in pounds or hundredweights. (3-15-22)~~
- ~~d. The total amount of tax deducted from Idaho oilseed producers by the purchaser. (3-15-22)~~
- ~~e. The total amount of tax due the Commission. (3-15-22)~~

032. Late Payment Penalty. Per Section 22-4716(4), Idaho Code, any person or firm who makes payment to the Commission at a date later than prescribed by law, is subject to a late payment penalty of twelve percent (12%) per annum on the amount due. (3-15-22)

~~041. — 499. (RESERVED)~~

500. REFUND APPLICATIONS.

~~**01. Assessment Refund.** In accordance with Section 22-4717, Idaho Code, any seller may request from the Commission in writing, within thirty (30) days after payment thereof, a refund of all or any portion of an assessment levied on oilseed and paid by such seller. Sellers requesting an oilseed assessment refund, as specified in Section 22-4717, Idaho Code, are required to complete and return a refund application form (Form Number 2) to the Commission office no later than thirty (30) days after payment of the assessment. Form Number 2 will be available through the Commission office. Written requests for refund application forms must be sent to the Commission office. (3-15-22)~~

~~**02. Refund Application Form Number 2.** Form Number 2 shall, at a minimum, require the following information from the applicant: (3-15-22)~~

- ~~a. The applicant's name and address. (3-15-22)~~
- ~~b. The applicant's federal tax identification number. (3-15-22)~~
- ~~c. The first purchaser or lender who deducted the assessment from the applicant's settlement. (3-15-22)~~
- ~~d. The applicant's date of settlement. (3-15-22)~~
- ~~e. The hundredweight of oilseed sold by the applicant. (3-15-22)~~
- ~~f. The dollar amount of oilseed assessment deducted from the applicant's settlement. (3-15-22)~~

~~**g.** The applicant shall enclose evidence with the application proving the oilseed assessment was deducted by providing a copy of the invoice (Form Number 1) for which the refund is claimed. In the absence of a copy of the invoice, the Commission may, but is not bound to, accept other satisfactory evidence of payment. (3-15-22)~~

~~501-011. -- 999. (RESERVED)~~