

NEGOTIATED RULEMAKING MEETING
Wednesday, August 12, 2026
Turquoise Conference Room
Idaho State Tax Commission
11321 W. Chinden Blvd., Bldg. 2 Boise, ID 83714-1021

Public Streaming:

<https://idahogov.webex.com/idahogov/j.php?MTID=mc94c1753d1bd39ae5f755cbfe4d7cd22>

Meeting number: 2634 409 5665

Meeting password: NaaYyseq223

Wednesday, August 12, 2026 - 10:00 a.m. (Mountain Time)

Negotiated Rulemaking

Docket 35-0201-2601 – Administration and Enforcement Rules

Regarding:

The following is a statement in nontechnical language of the substance and purpose of the intended negotiated rulemaking and the principal issues involved:

In accordance with Idaho Code Section 67-5292, the Commission is reviewing IDAPA 35.02.01 to assess whether the content of the rule chapter is still necessary. As part of the rulemaking, the Commission plans to remove redundant and unnecessary language and streamline the rules.

For written comments please provide to philip.johnson@tax.idaho.gov, no later than August 26, 2026.