Industry Assessment Facts

87% of members pay assessments each fiscal year

$36,000 Average total amount paid in last three fiscal years

6% of overall revenue in a fiscal year (excluding grant funding)

2010 year of last assessment structure change

TOP 5 CONTRIBUTORS FROM 2021 HARVEST
Precept - Sawtooth Winery & Ste. Chapelle Winery
Skyline Vineyard, LLC
Williamson Vineyard
Cinder Wines
Koenig Vineyards

ASSESSMENT FUNDING CONTRIBUTES TO
Legislative Educator, Winery Education & Vineyard Education

Other States Assessment Structures

Washington
$0.08/gallon of wine sold
$12/ton on wine grapes
Paid through the Washington State Liquor Control Board - collected monthly

Oregon
$25/ton of all grapes & juice used in Oregon
$12.50/ton on grapes sold outside of Oregon
Paid through Oregon Liquor Control Commission - collected bi-annually

Colorado
$10/ton on all produce to make wine
$0.01-$0.05/liter on all wine sold in Colorado
Paid through the Department of Revenue - collected monthly
IDAPA 48.01.01 - Rules of the Idaho Grape Growers and Wine Producers Commission

000. LEGAL AUTHORITY. This chapter is adopted in accordance with Section 54-3605(15), Idaho Code. (7-1-21)

001. SCOPE. These rules include, but are not limited to, levy of taxes and penalties as provided by Section 54-3610, Idaho Code. (7-1-21)

002. DEFINITIONS. The definitions set forth in Title 54, Chapter 36, Idaho Code, apply to this chapter. (7-1-21)

003. -- 019. (RESERVED)

020. TAX AND LATE PAYMENT PENALTY

01. LEVY AND RATE OF TAX - In accordance with Section 54-3610, Idaho Code, a tax is levied and imposed on wineries, grapes grown, used, or purchased, and grape juice purchased for the production of wine in Idaho. The rate of each tax is:

a. $7 per ton of grapes purchased by producers in Idaho during the previous calendar year for the purpose of the production of wine in Idaho
b. $7 per ton of grapes harvested by growers in Idaho during the previous calendar year for the purpose of the production of wine in Idaho
c. $7 per ton of grapes purchased by producers outside of Idaho during the previous calendar year for the purpose of the production of wine in Idaho
d. $0.04 per gallon of grape juice purchased by producers during the previous calendar year for the purpose of the production of wine in Idaho

02. MINIMUM LEVY - The minimum taxes paid by any grower or winery is $100 annually.

03. PAYMENT OF TAX - All taxes must be paid on or before June 30 of each year as follows:

a. The grower harvesting grapes for the production of wine pays the tax levied upon the grower.
b. Each winery pays the tax levied upon the winery for the production of wine grapes and grape juice.
c. Purchasers of grapes grown or grape juice produced outside Idaho pay the taxes levied on such.
d. Purchasers of grape juice produced in Idaho pay the taxes levied on such grape juice.

04. OPT OUT ALTERNATIVE - A grower or producer may opt out of the levy of tax by submitting a letter to the Commission no later than June 30 of each year stating the grower or producer’s name and address, and their intent to opt out of the application of the provisions of Title 54, Chapter 36, Idaho Code, for the upcoming fiscal year.

021. -- 999. (RESERVED)