



## ***Industry Assessment Facts***

<b>80%</b> average percent of paying members in last three fiscal years	<b>\$42,500</b> average total amount paid in last three fiscal years	<b>8%</b> of overall revenue in a fiscal year	<b>2010</b> year of last assessment structure change
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### ***Top 5 Contributors from 2022 Harvest***

Skyline Vineyard, LLC  
Precept - Sawtooth Winery & Ste. Chapelle Winery  
Holesinsky Vineyard & Winery  
Williamson Vineyard  
Telaya Wine Co.

***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 state

Paid through the  
Department of Revenue -  
collected monthly

# Rules of Idaho Grape Growers & Wine Producers Commission

[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. (3-23-22)

001.SCOPE.

These rules include, but are not limited to, levy of taxes and penalties as provided by Section 54-3610, Idaho Code. (3-23-22)

002.DEFINITIONS.

The definitions set forth in Title 54, Chapter 36, Idaho Code, apply to this chapter. (3-23-22)

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:(3-23-22)

a. Seven dollars (\$7) per ton of grapes purchased by producers in Idaho during the previous calendar year for the production of wine in Idaho.(3-23-22)

b. Seven dollars (\$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. (3-23-22)

c. Seven dollars (\$7) per ton of grapes purchased by producers outside Idaho during the previous calendar year for the purpose of the production of wine in Idaho.(3-23-22)

d. Four cents (\$.04) per gallons of grape juice purchased by producers outside Idaho during the previous calendar year for the purpose of the production of wine in Idaho.(3-23-22)

02. Minimum Levy. The minimum taxes paid by any grower or winery is one hundred dollars (\$100) annually.(3-23-22)

03. Payment of Tax. All taxes must be paid on or before June 30 of each year as follows: (3-23-22)

a. The grower harvesting grapes for the production of wine pays the tax levied upon the grower. (3-23-22)

b. Each winery pays the tax levied upon the winery for the production of wine.(3-23-22)

c. Purchasers of grapes grown or grape juice produced outside Idaho pay the taxes levied on such grapes and grape juice.(3-23-22)

d. Purchasers of grape juice produced in Idaho pay the taxes levied on such grape juice. (3-23-22)

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. (3-23-22)

021. -- 999.(RESERVED)