



## Industry Assessment Facts

**80%**  
*average percent  
of paying  
members last  
three fiscal years*

**\$45,318**  
*average total  
amount paid last  
three fiscal years*

**8%**  
*of overall  
revenue in a  
fiscal year*

**2010**  
*year of last  
assessment  
structure change*

## Top 5 Contributors from 2023 Harvest

**Skyline Vineyards/Winemakers LLC**  
**Precept | Sawtooth Winery & Ste. Chapelle Winery**  
**Holesinsky Vineyard + Winery**  
**Williamson Orchards & Vineyards**  
**Dude DeWalt Cellars**

**Assessment funding contributes to:**

*vineyard and winery educational programs, local advertising and marketing*



# 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)