

IDAHO WINE COMMISSION

Industry Assessment Facts

96%

of members pay
assessments each
fiscal year

\$40,000

Average total
amount paid in last
three fiscal years

>0.01%

of overall revenue
in a fiscal year

2010

year of last
assessment
structure change

TOP 5 CONTRIBUTORS FROM 2020 HARVEST

Skyline Vineyard, LLC

Precept - Sawtooth Winery & Ste. Chapelle Winery

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 state

Paid through the
Department of Revenue -
collected monthly

IDAHO WINE COMMISSION

Industry Assessment Fact Sheet

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)T

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)T

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

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 gallons 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 one hundred dollars (\$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)