

REGISTRATION, FUEL AND MILEAGE TAX, AND COST OF OVERLEGAL PERMIT EXEMPTIONS

Purpose

The purpose of this policy is to implement Board policy 4073 authorizing the Director to review requests for exemption from specific DMV related costs.

Legal Authority

• Idaho Code 49-201(2) - The Board may approve on a case by case basis, exemptions from operating fees for private nonprofit entities who are bringing public interest programs into the State. These entities may not be in competition with companies who transport goods and services for hire.

Requests for exemption of registration, fuel and mileage taxes, and the cost of overlegal permits may be approved for religious and civic projects where transportation of equipment and material by motor vehicle is involved. To obtain approval, a request is subject to the following conditions:

The request for exemption must be made in writing and must contain the following information as a minimum:

- a. A summary of the purpose of the requester's organization and activity.
- b. A list of the vehicles on which the exemptions will apply including the state where the vehicles are registered and the license plate numbers and expiration dates.

Date 1/30/2015

- c. The approximate dates when the vehicles will enter and leave Idaho.
- d. Information necessary to obtain an overlegal permit.

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The exemption requests shall be processed and approved by the Division of Motor Vehicles Motor Carrier Services Manager. Copies of the approved requests shall be forwarded to the State Tax Commission's Fuel Tax Section.

Brian W. Ness

Director