



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

Purpose

This policy authorizes 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, exemption 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.

The Idaho Transportation Department occasionally receives requests for exemption from registration, fuel and mileage taxes, and the cost of overlegal permits from religious and other non-profit organizations involved in religious and civic projects where transportation of equipment and materiel by motor vehicle is a part of the project.

These requests may be approved by the Director or his designee subject to the following conditions:

- The request is carefully screened to ensure that the travel in Idaho is limited to the specific purpose stated in the exemption request.
- The travel in Idaho has no profit making or for-hire motive which would provide a competitive advantage over those who are in the commercial hauling business.
- The request is approved on a year-to-year or trip-by-trip basis only.
- The motor vehicles identified in the request are properly registered in the base jurisdiction where they are principally garaged and maintained.

Approved by the Board on:

Signed

Jerry Whitehead
Board Chairman

Date August 21, 2014