

LEGISLATURE OF THE STATE OF IDAHO
Sixty-fifth Legislature Second Regular Session - 2020

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 651

BY APPROPRIATIONS COMMITTEE

AN ACT

RELATING TO THE APPROPRIATION TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2021; APPROPRIATING MONEYS TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2021; LIMITING THE NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS; AMENDING SECTION 63-102, IDAHO CODE, TO INCREASE THE SALARIES OF THE STATE TAX COMMISSIONERS; AND PROVIDING FOR A MANAGEMENT REVIEW.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. There is hereby appropriated to the State Tax Commission the following amounts to be expended according to the designated programs and expense classes from the listed funds for the period July 1, 2020, through June 30, 2021:

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
I. GENERAL SERVICES:				
FROM:				
General				
Fund	\$4,665,200	\$6,635,400		\$11,300,600
Multistate Tax Compact				
Fund	108,800	584,900	\$42,800	736,500
Administration and Accounting				
Fund	37,100	28,400	2,500	68,000
Administration Services for Transportation				
Fund	526,100	791,600	109,400	1,427,100
Seminars and Publications				
Fund	<u>0</u>	<u>19,100</u>	<u>0</u>	<u>19,100</u>
TOTAL	\$5,337,200	\$8,059,400	\$154,700	\$13,551,300
II. AUDIT DIVISION:				
FROM:				
General				
Fund	\$8,071,800	\$823,600		\$8,895,400
Multistate Tax Compact				
Fund	1,685,400	493,700		2,179,100

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
Administration and Accounting				
Fund	15,200	24,400		39,600
Administration Services for Transportation				
Fund	1,857,400	345,500		2,202,900
Federal Grant				
Fund	<u>0</u>	<u>8,000</u>		<u>8,000</u>
TOTAL	\$11,629,800	\$1,695,200		\$13,325,000
III. COLLECTION DIVISION:				
FROM:				
General				
Fund	\$6,736,200	\$831,500		\$7,567,700
Administration Services for Transportation				
Fund	<u>205,600</u>	<u>27,500</u>		<u>233,100</u>
TOTAL	\$6,941,800	\$859,000		\$7,800,800
IV. REVENUE OPERATIONS:				
FROM:				
General				
Fund	\$4,287,200	\$1,469,900		\$5,757,100
Multistate Tax Compact				
Fund		4,000		4,000
Administration and Accounting				
Fund	87,600	17,100		104,700
Administration Services for Transportation				
Fund	685,400	254,300	\$2,300	942,000
Seminars and Publications				
Fund	<u>0</u>	<u>26,400</u>	<u>0</u>	<u>26,400</u>
TOTAL	\$5,060,200	\$1,771,700	\$2,300	\$6,834,200
V. PROPERTY TAX:				
FROM:				
General				
Fund	\$3,463,800	\$327,400		\$3,791,200

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
Seminars and Publications				
Fund	<u>0</u>	<u>171,000</u>	<u>\$10,300</u>	<u>181,300</u>
TOTAL	\$3,463,800	\$498,400	\$10,300	\$3,972,500
GRAND TOTAL	\$32,432,800	\$12,883,700	\$167,300	\$45,483,800

SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519, Idaho Code, the State Tax Commission is authorized no more than four hundred forty-eight (448.00) full-time equivalent positions at any point during the period July 1, 2020, through June 30, 2021, unless specifically authorized by the Governor. The Joint Finance-Appropriations Committee will be notified promptly of any increased positions so authorized.

SECTION 3. That Section 63-102, Idaho Code, be, and the same is hereby amended to read as follows:

63-102. ORGANIZATION -- CHAIRMAN -- COMPENSATION -- QUORUM -- HEARINGS. (1) A member of the state tax commission shall be appointed by the governor, to serve at his pleasure, as chairman. Each member of the state tax commission shall devote full time to the performance of duties. Commencing on July 1, 201920, the annual salary for members of the state tax commission shall be one hundred ~~two~~ four thousand ~~forty-nine~~ ninety dollars (~~\$102,049~~104,090).

(2) A majority of the state tax commission shall constitute a quorum for the transaction of business. The state tax commission may delegate to any member of the commission or to its employees, the power to make investigations and hold hearings at any place it may deem proper, and such other matters as will facilitate the operations of the commission.

(3) The chairman of the state tax commission shall delegate to each commissioner the responsibility for policy management and oversight of one (1) or more of the taxes collected and/or activities supervised or administered by the commission. The state tax commission shall perform the duties imposed upon it by law and shall adopt all rules by majority decision.

In any case in which the state tax commission sits as an appellate body upon an appeal from a tax decision from one (1) of the various administrative units subject to its supervision, the state tax commissioner charged with responsibility for policy management and oversight of the tax in controversy shall not vote upon the appeal but may advise the remaining members of the commission on the technical aspects of the problems before them.

(4) The chairman shall be the chief executive officer and administrative head of the state tax commission and shall be responsible for, or may assign responsibility for, all personnel, budgetary and/or fiscal matters of the state tax commission.

1 SECTION 4. MANAGEMENT REVIEW. In accordance with Section 67-702(1)(c),
2 Idaho Code, the Audit Division of the Legislative Services Office shall per-
3 form a management review of the Idaho State Tax Commission for the period
4 July 1, 2019, through June 30, 2020. The review will evaluate compliance
5 with Section 63-809, Idaho Code, to determine whether the Idaho State Tax
6 Commission has carefully examined the statements furnished to it, as pro-
7 vided in Section 63-808, Idaho Code, and if it has notified the county com-
8 missioners of each county of the approval of all previously certified levies
9 on or before the fourth Monday in October. Additionally, the review will in-
10 clude determining whether the Idaho State Tax Commission properly notified
11 the county commissioners of each county and the governing authorities of any
12 city, school district, or any other taxing district or municipality no later
13 than the fourth Monday of October if it appeared that the county commission-
14 ers or governing authorities had fixed a levy or certified a property tax
15 budget increase that exceeded any limitation provided by law; and, if it ap-
16 peared that the county commissioners of any county have fixed a levy for any
17 purpose or purposes not authorized by law, or in excess of the maximum per-
18 mitted by law for any purpose or purposes, whether the Idaho State Tax Com-
19 mission properly notified the Attorney General.