

STATEMENT OF PURPOSE

RS24812

This legislation provides an increase to the daily compensation for members of the State Board of Tax Appeals. The increase aligns the per diem consistent with the responsibilities and duties of members who act as administrative judges. The per diem is statutorily raised from \$200 per day to \$300 per day. The last salary increase for the Board of Tax Appeals was about 20 years ago (FY1999).

FISCAL NOTE

The fiscal impact to the General Fund is \$24,000 for the salary component and \$2,800 for benefits, for a total of \$26,800 (each of the three members is funded at 80 days per year).

Contact:

Steve Wallace
Board of Tax Appeals
(208) 334-3354

DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).