

STATEMENT OF PURPOSE

RS26870

Decisions of the Idaho State Tax Commission acting as the State Board of Equalization are currently not subject to appeal. This legislation establishes two (2) new sections of law to establish an appeals process for State Board of Equalization decisions. Section 1 of the legislation allows the county to appeal a State Board of Equalization decision to the district court. Section 2 of the legislation establishes a process for an individual taxpayer to appeal a State Board of Equalization decision to the Board of Tax Appeals.

FISCAL NOTE

The overall fiscal impact of this legislation will depend on the number of appeals in a given year. In fiscal year 2018, two (2) counties would have likely appealed State Board of Equalization decisions resulting in two (2) additional district court proceedings.

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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).