

IN THE SENATE

SENATE BILL NO. 1422

BY FINANCE 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	\$949,100		\$9,020,900
Multistate Tax Compact				
Fund	1,685,400	493,700		2,179,100
Administration and Accounting				
Fund	15,200	24,400		39,600

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
1 Administration Services for Transportation				
2 Fund	1,857,400	345,500		2,202,900
3 Federal Grant				
4 Fund	<u>0</u>	<u>8,000</u>		<u>8,000</u>
5 TOTAL	\$11,629,800	\$1,820,700		\$13,450,500
6 III. COLLECTION DIVISION:				
7 FROM:				
8 General				
9 Fund	\$6,736,200	\$939,200		\$7,675,400
10 Administration Services for Transportation				
11 Fund	<u>205,600</u>	<u>27,500</u>		<u>233,100</u>
12 TOTAL	\$6,941,800	\$966,700		\$7,908,500
13 IV. REVENUE OPERATIONS:				
14 FROM:				
15 General				
16 Fund	\$4,287,200	\$1,552,100		\$5,839,300
17 Multistate Tax Compact				
18 Fund		4,000		4,000
19 Administration and Accounting				
20 Fund	87,600	17,100		104,700
21 Administration Services for Transportation				
22 Fund	685,400	254,300	\$2,300	942,000
23 Seminars and Publications				
24 Fund	<u>0</u>	<u>26,400</u>	<u>0</u>	<u>26,400</u>
25 TOTAL	\$5,060,200	\$1,853,900	\$2,300	\$6,916,400
26 V. PROPERTY TAX:				
27 FROM:				
28 General				
29 Fund	\$3,463,800	\$381,400		\$3,845,200
30 Seminars and Publications				
31 Fund	<u>0</u>	<u>171,000</u>	<u>\$10,300</u>	<u>181,300</u>
32 TOTAL	\$3,463,800	\$552,400	\$10,300	\$4,026,500
33 GRAND TOTAL	\$32,432,800	\$13,253,100	\$167,300	\$45,853,200

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

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

9 63-102. ORGANIZATION -- CHAIRMAN -- COMPENSATION -- QUORUM -- HEAR-
 10 INGS. (1) A member of the state tax commission shall be appointed by the
 11 governor, to serve at his pleasure, as chairman. Each member of the state
 12 tax commission shall devote full time to the performance of duties. Com-
 13 mencing on July 1, 201920, the annual salary for members of the state tax
 14 commission shall be one hundred ~~two~~ four thousand ~~forty-nine~~ ninety dollars
 15 (~~\$102,049~~104,090).

16 (2) A majority of the state tax commission shall constitute a quorum for
 17 the transaction of business. The state tax commission may delegate to any
 18 member of the commission or to its employees, the power to make investiga-
 19 tions and hold hearings at any place it may deem proper, and such other mat-
 20 ters as will facilitate the operations of the commission.

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

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

32 (4) The chairman shall be the chief executive officer and administra-
 33 tive head of the state tax commission and shall be responsible for, or may as-
 34 sign responsibility for, all personnel, budgetary and/or fiscal matters of
 35 the state tax commission.

36 SECTION 4. MANAGEMENT REVIEW. In accordance with Section 67-702 (1) (c),
 37 Idaho Code, the Audit Division of the Legislative Services Office shall per-
 38 form a management review of the Idaho State Tax Commission for the period
 39 July 1, 2019, through June 30, 2020. The review will evaluate compliance
 40 with Section 63-809, Idaho Code, to determine whether the Idaho State Tax
 41 Commission has carefully examined the statements furnished to it, as pro-
 42 vided in Section 63-808, Idaho Code, and if it has notified the county com-
 43 missioners of each county of the approval of all previously certified levies
 44 on or before the fourth Monday in October. Additionally, the review will in-
 45 clude determining whether the Idaho State Tax Commission properly notified
 46 the county commissioners of each county and the governing authorities of any
 47 city, school district, or any other taxing district or municipality no later

1 than the fourth Monday of October if it appeared that the county commission-
2 ers or governing authorities had fixed a levy or certified a property tax
3 budget increase that exceeded any limitation provided by law; and, if it ap-
4 peared that the county commissioners of any county have fixed a levy for any
5 purpose or purposes not authorized by law, or in excess of the maximum per-
6 mitted by law for any purpose or purposes, whether the Idaho State Tax Com-
7 mission properly notified the Attorney General.