

State Tax Commission

Analyst: Bybee

Historical Summary

OPERATING BUDGET	FY 2018 Total App	FY 2018 Actual	FY 2019 Approp	FY 2020 Request	FY 2020 Gov Rec
BY PROGRAM					
General Services	14,536,500	12,389,700	12,271,600	13,234,400	12,804,500
Audit Division	12,700,700	12,346,100	12,834,000	13,252,700	13,189,900
Collection Division	7,494,000	7,626,500	7,675,300	7,922,900	7,965,300
Revenue Operations	6,851,800	6,951,900	7,138,200	7,062,800	6,876,300
Property Tax	3,798,200	3,842,500	3,831,100	3,950,000	3,982,500
Total:	45,381,200	43,156,700	43,750,200	45,422,800	44,818,500
BY FUND CATEGORY					
General	37,798,300	35,821,300	36,154,600	37,462,600	36,924,500
Dedicated	7,574,900	7,327,400	7,587,600	7,952,200	7,886,000
Federal	8,000	8,000	8,000	8,000	8,000
Total:	45,381,200	43,156,700	43,750,200	45,422,800	44,818,500
Percent Change:		(4.9%)	1.4%	3.8%	2.4%
BY OBJECT OF EXPENDITURE					
Personnel Costs	31,746,200	31,731,600	32,162,800	33,388,700	31,562,600
Operating Expenditures	12,492,700	10,739,200	11,452,800	11,747,500	13,032,400
Capital Outlay	1,142,300	685,900	134,600	286,600	223,500
Total:	45,381,200	43,156,700	43,750,200	45,422,800	44,818,500
Full-Time Positions (FTP)	455.00	455.00	459.00	473.00	448.00

Division Description

The State Tax Commission has five budgeted programs: General Services, Audit, Collections, Revenue Operations, and Property Tax.

1) The General Services Program consists of the Commissioners, Administrative Section, Legal Section, Taxpayer Resources (Communications, Tax Policy, and Taxpayer Services), Information Technology Section, Human Resources, and the Management Services Division. This organizational structure provides for centralized management, policy development, legal, personnel, fiscal, and computer services.

2) The Audit Program conducts audits on all tax types administered by the agency by the authority of Idaho Code and the Multistate Tax Compact; conducts discovery and enforcement efforts directed at non-filers; and fraud and identity theft mitigation.

3) The Collection Program operates from the administrative office in Boise and works from and oversees five field office locations; it is also responsible for collecting delinquent taxes for all tax types, and for providing front-line taxpayer services at the offices or over the phone.

4) Revenue Operations administers the voluntary tax compliance program. Activities include: a) registering permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette and tobacco taxes; b) ensuring that all individuals and licensed businesses are mailed proper tax forms for reporting; c) establishing taxpayer liability, as well as processing revenue and refund documents submitted by taxpayers; and d) maintaining a records system capable of providing individuals with tax documents.

5) The Property Tax Program provides oversight and technical support in the administration of the property tax system, working to ensure fair, equitable, and accurate property taxation. The program is required to: annually appraise all class three operating property, as required by Section 63-2215, Idaho Code; examine property tax levies of all taxing districts to ensure compliance with Idaho Code; develop forms, procedures, and computer software necessary for county assessors to appraise property; develop an assessor's manual in order to facilitate uniformity of appraisals; and administer property tax relief through the Circuit Breaker Program.

State Tax Commission

FY 2020 Govs Rec

	FTP	Gen	Ded	Fed	Total
FY 2019 Original Appropriation	459.00	36,154,600	7,587,600	8,000	43,750,200
Reappropriation	0.00	2,000,000	0	0	2,000,000
Supplementals					
1. Additional Moving Costs	0.00	500,000	0	0	500,000
2. LUMA Coordinator	0.00	0	0	0	0
3. Trailer to H492 of 2018	0.25	13,200	0	0	13,200
4. Property Tax Education	0.00	0	20,000	0	20,000
FY 2019 Total Appropriation	459.25	38,667,800	7,607,600	8,000	46,283,400
FY 2019 Estimated Expenditures	459.25	38,667,800	7,607,600	8,000	46,283,400
Removal of Onetime Expenditures	0.00	(2,828,000)	(156,300)	0	(2,984,300)
Base Adjustments	0.00	0	0	0	0
FY 2020 Base	459.25	35,839,800	7,451,300	8,000	43,299,100
Benefit Costs	0.00	(158,700)	(26,700)	0	(185,400)
Inflationary Adjustments	0.00	40,300	4,000	0	44,300
Replacement Items	0.00	115,800	95,400	0	211,200
Statewide Cost Allocation	0.00	216,700	80,700	0	297,400
Annualizations	0.75	39,400	0	0	39,400
Change in Employee Compensation	0.00	694,200	126,500	0	820,700
FY 2020 Program Maintenance	460.00	36,787,500	7,731,200	8,000	44,526,700
Line Items					
1. Improve Field Office Security	0.00	115,000	0	0	115,000
2. Batch Monitoring Services	0.00	66,500	15,000	0	81,500
3. Additional Processing Staff	2.00	96,700	10,700	0	107,400
4. Taxpayer Services Positions	1.00	30,200	5,300	0	35,500
5. IT Help Desk	0.00	0	0	0	0
6. Additional Auditors	2.00	42,100	81,900	0	124,000
7. Commissioner CEC	0.00	11,500	2,900	0	14,400
GOV TECH 1. Network Equip Replacement	0.00	0	42,000	0	42,000
GOV TECH 3. Modernization – Consolidate	(17.00)	(225,000)	(3,000)	0	(228,000)
Cash Transfers	0.00	0	0	0	0
FY 2020 Total	448.00	36,924,500	7,886,000	8,000	44,818,500
Chg from FY 2019 Orig Approp.	(11.00)	769,900	298,400	0	1,068,300
% Chg from FY 2019 Orig Approp.	(2.4%)	2.1%	3.9%	0.0%	2.4%

Board of Tax Appeals FY 2020 Request

	FTP	Gen	Ded	Fed	Total
FY 2019 Original Appropriation	5.00	608,600	0	0	608,600
Supplementals					
1. New Lease - New Space	0.00	9,900	0	0	9,900
FY 2019 Total Appropriation	5.00	618,500	0	0	618,500
FY 2019 Estimated Expenditures	5.00	618,500	0	0	618,500
Removal of Onetime Expenditures	0.00	(4,300)	0	0	(4,300)
FY 2020 Base	5.00	614,200	0	0	614,200
Benefit Costs	0.00	1,700	0	0	1,700
Inflationary Adjustments	0.00	1,400	0	0	1,400
Replacement Items	0.00	3,600	0	0	3,600
Statewide Cost Allocation	0.00	300	0	0	300
Annualizations	0.00	3,300	0	0	3,300
Change in Employee Compensation	0.00	4,600	0	0	4,600
FY 2020 Program Maintenance	5.00	629,100	0	0	629,100
Line Items					
1. Office 365 Licenses	0.00	1,100	0	0	1,100
FY 2020 Total	5.00	630,200	0	0	630,200
Chg from FY 2019 Orig Approp.	0.00	21,600	0	0	21,600
% Chg from FY 2019 Orig Approp.	0.0%	3.5%			3.5%