

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 214

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO THE STATE TAX COMMISSION; AMENDING SECTION 63-102, IDAHO CODE,  
2 TO REVISE PROVISIONS REGARDING THE RESPONSIBILITIES OF THE CHAIRMAN OF  
3 THE STATE TAX COMMISSION.  
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5 Be It Enacted by the Legislature of the State of Idaho:

6 SECTION 1. That Section 63-102, Idaho Code, be, and the same is hereby  
7 amended to read as follows:

8 63-102. ORGANIZATION -- CHAIRMAN -- COMPENSATION -- QUORUM -- HEAR-  
9 INGS. (1) A member of the state tax commission shall be appointed by the gov-  
10 ernor, to serve at his pleasure, as chairman. Each member of the state tax  
11 commission shall devote full time to the performance of duties. Commencing  
12 on July 1, 2020, the annual salary for members of the state tax commission  
13 shall be one hundred four thousand ninety dollars (\$104,090).

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

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

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

30 (45) The chairman shall be the chief executive officer and administra-  
31 tive head of the state tax commission and shall be responsible for, or with  
32 the advice and consent of the state tax commission may assign responsibility  
33 for, all personnel, budgetary and/or fiscal matters of the state tax commis-  
34 sion. Unilateral actions of the chairman may be reviewed by the state tax  
35 commission upon the request of a commissioner to place the decision item on  
36 the agenda for a vote of the commission. The decision of the chairman shall  
37 be sustained upon an affirmative vote of the majority of the state tax com-  
38 mission.