

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 689

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 STATE TAX COMMISSION AND TO MAKE
3 TECHNICAL CORRECTIONS; AND DECLARING AN EMERGENCY AND PROVIDING AN EF-
4 FECTIVE DATE.
5

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. 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 gov-
11 ernor, to serve at his pleasure, as chairman. Each member of the state tax
12 commission shall devote full time to the performance of duties. Commencing
13 on July 1, 2021, the annual salary for members of the state tax commission
14 shall be one hundred six thousand seventy-two dollars (\$106,072).

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

20 (3) The chairman of the state tax commission shall delegate to each com-
21 missioner the responsibility for policy management and oversight of one (1)
22 or more of the taxes collected and/or activities supervised or administered
23 by the commission. The state tax commission shall perform the duties imposed
24 upon it by law and shall adopt all rules by majority decision. In any case
25 in which the state tax commission sits as an appellate body upon an appeal
26 from a tax decision from one (1) of the various administrative units subject
27 to its supervision, the state tax commissioner charged with responsibility
28 for policy management and oversight of the tax in controversy shall not vote
29 upon the appeal but may advise the remaining members of the commission on the
30 technical aspects of the problems before them.

31 (4) The chairman shall be the chief executive officer and administra-
32 tive head of the state tax commission and shall be responsible for, ~~or~~ and,
33 with the advice and consent of the state tax commission, may assign responsi-
34 bility for, ~~all~~ personnel, budgetary and/or fiscal matters of the state tax
35 commission. Delegations of authority involving personnel, budgetary and/or
36 fiscal matters shall be reviewed by request, and sustained by an affirmative
37 vote, of the majority of the state tax commission.

38 SECTION 2. An emergency existing therefor, which emergency is hereby
39 declared to exist, this act shall be in full force and effect on and after
40 July 1, 2022.