

IN THE SENATE

SENATE BILL NO. 1380

BY FINANCE COMMITTEE

AN ACT

RELATING TO THE APPROPRIATION TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2019; APPROPRIATING MONEYS TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2019; 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 REAPPROPRIATION AUTHORITY FOR COSTS ASSOCIATED WITH MOVING.

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, 2018, through June 30, 2019:

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
I. GENERAL SERVICES:				
FROM:				
General				
Fund	\$5,874,600	\$4,459,200	\$23,000	\$10,356,800
Multistate Tax Compact				
Fund	102,200	497,800	9,500	609,500
Administration and Accounting				
Fund	37,100	28,200	2,500	67,800
Administration Services for Transportation				
Fund	520,500	685,900	12,000	1,218,400
Seminars and Publications				
Fund	<u>0</u>	<u>19,100</u>	<u>0</u>	<u>19,100</u>
TOTAL	\$6,534,400	\$5,690,200	\$47,000	\$12,271,600
II. AUDIT DIVISION:				
FROM:				
General				
Fund	\$7,603,900	\$1,074,600		\$8,678,500
Multistate Tax Compact				
Fund	1,522,300	483,700		2,006,000

	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	
	COSTS	EXPENDITURES	OUTLAY	TOTAL
1 Administration and Accounting				
2 Fund	14,400	24,400		38,800
3 Administration Services for Transportation				
4 Fund	1,757,200	345,500		2,102,700
5 Federal Grant				
6 Fund	<u>0</u>	<u>8,000</u>		<u>8,000</u>
7 TOTAL	\$10,897,800	\$1,936,200		\$12,834,000
8 III. COLLECTIONS DIVISION:				
9 FROM:				
10 General				
11 Fund	\$6,456,000	\$997,900		\$7,453,900
12 Administration Services for Transportation				
13 Fund	<u>197,900</u>	<u>23,500</u>		<u>221,400</u>
14 TOTAL	\$6,653,900	\$1,021,400		\$7,675,300
15 IV. REVENUE OPERATIONS:				
16 FROM:				
17 General				
18 Fund	\$4,078,800	\$1,846,800	\$50,000	\$5,975,600
19 Multistate Tax Compact				
20 Fund		16,500		16,500
21 Administration and Accounting				
22 Fund	87,200	79,100		166,300
23 Administration Services for Transportation				
24 Fund	646,800	279,300	27,300	953,400
25 Seminars and Publications				
26 Fund	<u>0</u>	<u>26,400</u>	<u>0</u>	<u>26,400</u>
27 TOTAL	\$4,812,800	\$2,248,100	\$77,300	\$7,138,200
28 V. PROPERTY TAX:				
29 FROM:				
30 General				
31 Fund	\$3,263,900	\$425,900		\$3,689,800
32 Seminars and Publications				
33 Fund	<u>0</u>	<u>131,000</u>	<u>\$10,300</u>	<u>141,300</u>
34 TOTAL	\$3,263,900	\$556,900	\$10,300	\$3,831,100

	FOR	FOR	FOR		
	PERSONNEL	OPERATING	CAPITAL		
	COSTS	EXPENDITURES	OUTLAY	TOTAL	
4	GRAND TOTAL	\$32,162,800	\$11,452,800	\$134,600	\$43,750,200

5 SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519,
6 Idaho Code, the State Tax Commission is authorized no more than four hundred
7 fifty-nine (459.00) full-time equivalent positions at any point during the
8 period July 1, 2018, through June 30, 2019, unless specifically authorized
9 by the Governor. The Joint Finance-Appropriations Committee will be noti-
10 fied promptly of any increased positions so authorized.

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

13 63-102. ORGANIZATION -- CHAIRMAN -- COMPENSATION -- QUORUM -- HEAR-
14 INGS. (1) A member of the state tax commission shall be appointed by the gov-
15 ernor, to serve at his pleasure, as chairman. Each member of the state tax
16 commission shall devote full time to the performance of duties. Commencing
17 on July 1, 2017~~8~~, the annual salary for members of the state tax commission
18 shall be ~~ninety-six~~ninety thousand ~~one hundred ninety-one~~ seventy-seven dol-
19 lars (~~\$96,191~~99,077).

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

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

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

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

40 SECTION 4. REAPPROPRIATION AUTHORITY FOR MOVING EXPENSES. There
41 is hereby reappropriated to the State Tax Commission any unexpended and
42 unencumbered balances appropriated or reappropriated to the State Tax Com-
43 mission from the General Fund for moving expenses for fiscal year 2018, in

1 an amount not to exceed \$2,000,000, to be used for nonrecurring expenditures
2 related to moving for the period July 1, 2018, through June 30, 2019.