

STATEMENT OF PURPOSE

RS26395

This is the FY 2019 original appropriation bill for the State Tax Commission. It appropriates \$43,750,200 and caps the number of authorized full-time equivalent positions at 459.00. For benefit costs, the bill removes \$1,450 per eligible FTP to bring the annual employer contribution for health insurance down to \$11,650 by including a two-month employee and employer premium holiday, adds a 6.8% increase for life insurance, and adjusts funding for workers' compensation in amounts that vary by agency. Funding for replacement items includes \$422,300 for software upgrades, network switches, printers, imaging software, rapid extraction mail openers, and eight laptop computers. For statewide cost allocation, an increase of \$192,300 is provided, as Attorney General fees will increase by \$188,000, risk management costs will increase by \$500, State Controller fees will increase by \$12,700, and State Treasurer fees will decrease by \$8,900. This bill also provides funding for a 3% ongoing merit-based salary increase for permanent employees, to be distributed at the discretion of the agency head. This bill funds four line items: Line item 1 provides 1.00 FTP and \$71,200 in personnel costs for an automated systems coordinator position in the General Services program under the administration section. Line item 2 provides 3.00 FTP and \$171,100 in personnel costs in the Collections Division to reduce the current accounts receivable with two tax compliance technicians and a tax compliance officer. Line item 4 provides \$46,000 to adjust the Administration and Accounting Fund for new taxing district operations and to align costs for existing taxing districts. Finally, line item 5 provides \$14,000 for the salary increase for the commissioners. This bill statutorily changes the commissioners salaries found in Section 63-102, Idaho Code, from \$96,191 to \$99,077, which is the equivalent of a 3% increase. Finally, this bill provides reappropriation authority for moving expenses associated with moving the commission's main headquarters to the State Government Complex on Chinden Boulevard in Boise.

FISCAL NOTE

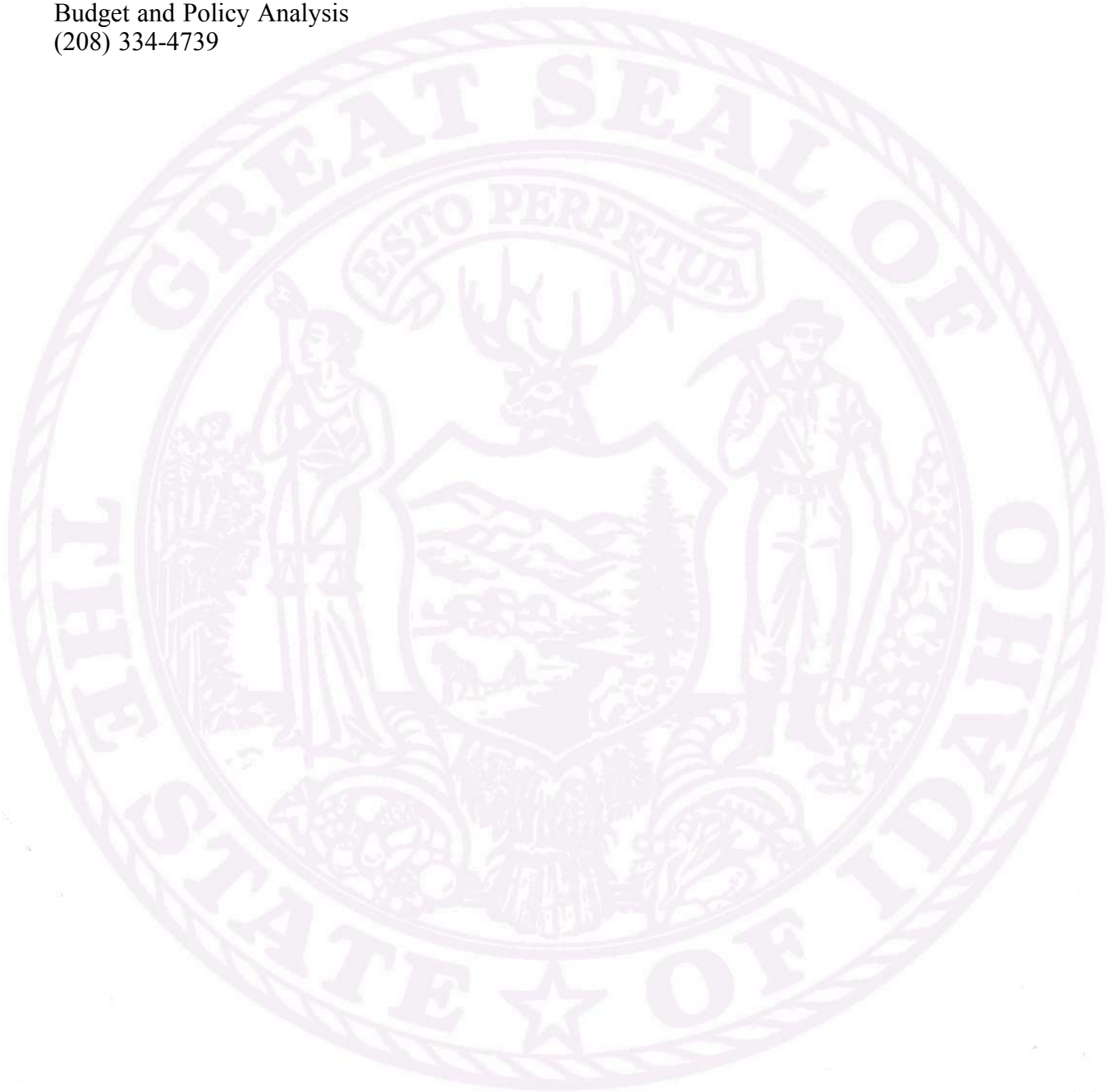
	FTP	Gen	Ded	Fed	Total
FY 2018 Original Appropriation	455.00	35,798,300	7,574,900	8,000	43,381,200
Reappropriation	0.00	2,000,000	0	0	2,000,000
FY 2018 Total Appropriation	455.00	37,798,300	7,574,900	8,000	45,381,200
Removal of Onetime Expenditures	0.00	(2,511,600)	(196,600)	0	(2,708,200)
Base Adjustments	0.00	0	0	0	0
FY 2019 Base	455.00	35,286,700	7,378,300	8,000	42,673,000
Benefit Costs	0.00	(530,000)	(91,900)	0	(621,900)
Replacement Items	0.00	328,000	94,300	0	422,300
Statewide Cost Allocation	0.00	163,100	29,200	0	192,300
Change in Employee Compensation	0.00	664,000	118,200	0	782,200
FY 2019 Program Maintenance	455.00	35,911,800	7,528,100	8,000	43,447,900
1. Automated Systems Coordinator	1.00	60,500	10,700	0	71,200
2. Tax Compliance Positions	3.00	171,100	0	0	171,100
3. Taxpayer Resources Manager	0.00	0	0	0	0
4. Adjust Admin Fund	0.00	0	46,000	0	46,000
5. Commissioner CEC	0.00	11,200	2,800	0	14,000
FY 2019 Total	459.00	36,154,600	7,587,600	8,000	43,750,200

DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).

Chg from FY 2018 Orig Approp	4.00	356,300	12,700	0	369,000
% Chg from FY 2018 Orig Approp.	0.9%	1.0%	0.2%	0.0%	0.9%

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