

IN THE SENATE

SENATE BILL NO. 1198

BY FINANCE COMMITTEE

AN ACT

RELATING TO THE APPROPRIATION TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2022; APPROPRIATING MONEYS TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2022; LIMITING THE NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS; AND AMENDING SECTION 63-102, IDAHO CODE, TO INCREASE THE SALARIES OF THE STATE TAX COMMISSIONERS.

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, 2021, through June 30, 2022:

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
I. GENERAL SERVICES:				
FROM:				
General				
Fund	\$5,313,600	\$7,234,600		\$12,548,200
Multistate Tax Compact				
Fund	121,100	583,500	\$57,200	761,800
Administration and Accounting				
Fund	37,800	27,200	2,500	67,500
Administration Services for Transportation				
Fund	734,100	890,600	191,800	1,816,500
Seminars and Publications				
Fund	<u>0</u>	<u>19,100</u>	<u>5,600</u>	<u>24,700</u>
TOTAL	\$6,206,600	\$8,755,000	\$257,100	\$15,218,700
II. AUDIT DIVISION:				
FROM:				
General				
Fund	\$8,123,600	\$698,100		\$8,821,700
Multistate Tax Compact				
Fund	1,715,300	493,700		2,209,000
Administration and Accounting				
Fund	15,800	24,400		40,200

	FOR	FOR	FOR		
	PERSONNEL	OPERATING	CAPITAL		
	COSTS	EXPENDITURES	OUTLAY	TOTAL	
1					
2					
3					
4	Administration Services for Transportation				
5	Fund	1,782,900	345,500	2,128,400	
6	Federal Grant				
7	Fund	<u>0</u>	<u>8,000</u>	<u>8,000</u>	
8	TOTAL	\$11,637,600	\$1,569,700	\$13,207,300	
9	III. COLLECTION DIVISION:				
10	FROM:				
11	General				
12	Fund	\$6,859,700	\$753,100	\$7,612,800	
13	Administration Services for Transportation				
14	Fund	<u>209,900</u>	<u>27,500</u>	<u>237,400</u>	
15	TOTAL	\$7,069,600	\$780,600	\$7,850,200	
16	IV. REVENUE OPERATIONS:				
17	FROM:				
18	General				
19	Fund	\$3,835,800	\$1,223,600	\$5,059,400	
20	Multistate Tax Compact				
21	Fund		4,000	4,000	
22	Administration and Accounting				
23	Fund	90,400	17,100	107,500	
24	Administration Services for Transportation				
25	Fund	621,500	254,300	\$2,300	878,100
26	Seminars and Publications				
27	Fund	<u>0</u>	<u>26,400</u>	<u>0</u>	<u>26,400</u>
28	TOTAL	\$4,547,700	\$1,525,400	\$2,300	\$6,075,400
29	V. PROPERTY TAX:				
30	FROM:				
31	General				
32	Fund	\$3,540,700	\$292,000	\$3,832,700	
33	Seminars and Publications				
34	Fund	<u>0</u>	<u>171,000</u>	<u>171,000</u>	
35	TOTAL	\$3,540,700	\$463,000	\$4,003,700	
36	GRAND TOTAL	\$33,002,200	\$13,093,700	\$259,400	\$46,355,300

1 SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519,
2 Idaho Code, the State Tax Commission is authorized no more than four hundred
3 forty-three (443.00) full-time equivalent positions at any point during the
4 period July 1, 2021, through June 30, 2022, unless specifically authorized
5 by the Governor. The Joint Finance-Appropriations Committee will be noti-
6 fied promptly of any increased positions so authorized.

7 SECTION 3. 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. Commenc-
13 ing on July 1, 202~~0~~1, the annual salary for members of the state tax com-
14 mission shall be one hundred ~~four~~ six thousand ~~ninety~~ seventy-two dollars
15 (~~\$104,090~~106,072).

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

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

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

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