

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 102

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO THE STATE TAX COMMISSION; AMENDING SECTION 63-107, IDAHO CODE,
TO PROVIDE THAT CERTAIN ACTIONS OF THE STATE TAX COMMISSION AND THE
STATE BOARD OF EQUALIZATION SHALL BE GOVERNED BY THE IDAHO ADMINISTRATIVE
PROCEDURE ACT AND TO MAKE A TECHNICAL CORRECTION.

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

SECTION 1. That Section 63-107, Idaho Code, be, and the same is hereby
amended to read as follows:

63-107. PROCESS AND PROCEDURE BEFORE STATE TAX COMMISSION. Process
and procedure before the state tax commission shall be as summary and simple
as reasonably may be, and, as far as possible, in accordance with the rules of
equity. ~~Process and procedures before the state tax commission as the state
board of equalization under title 63, Idaho Code, and before the state tax
commission for redetermination of taxes under section 63-3045 or 63-3631,
Idaho Code, are not contested cases within the meaning~~ Actions of the state
tax commission and the state board of equalization relating to the adoption
of rules, notice, hearings, appeals from decisions, and right of review
shall be governed by the provisions of chapter 52, title 67, Idaho Code.