

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 202

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO THE STATE TAX COMMISSION; AMENDING SECTION 63-107, IDAHO CODE,  
2 TO PROVIDE THAT CERTAIN ACTIONS OF THE STATE TAX COMMISSION AND THE  
3 STATE BOARD OF EQUALIZATION SHALL BE GOVERNED BY THE IDAHO ADMINISTRA-  
4 TIVE PROCEDURE ACT, TO PROVIDE EXCEPTIONS, TO PROVIDE FOR THE STANDARD  
5 OF APPEAL TO A DISTRICT COURT OF A DECISION BY THE STATE TAX COMMISSION  
6 OR STATE BOARD OF EQUALIZATION, AND TO MAKE A TECHNICAL CORRECTION.  
7

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

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

11 63-107. PROCESS AND PROCEDURE BEFORE STATE TAX COMMIS-  
12 SION. (1) Process and procedure before the state tax commission shall be as  
13 summary and simple as reasonably may be, and, as far as possible, in accor-  
14 dance with the rules of equity. Process and procedures before the state tax  
15 commission as the state board of equalization under title 63, Idaho Code, and  
16 before the state tax commission for redetermination of taxes under section  
17 63-3045 or 63-3631, Idaho Code, are not contested cases within the meaning  
18 Except as provided in subsection (2) of this section, actions of the state  
19 tax commission and the state board of equalization relating to the adoption  
20 of rules, notice, hearings, appeals from decisions, and right of review  
21 shall be governed by the provisions of chapter 52, title 67, Idaho Code, with  
22 the exception of sections 67-5276, 67-5277, and 67-5279, Idaho Code.

23 (2) (a) Whenever any taxpayer or any other party appearing before the  
24 state tax commission or the state board of equalization is aggrieved by  
25 a decision of the commission or board, an appeal may be taken to the dis-  
26 trict court located in the county of residence of the affected taxpayer,  
27 or to the district court in and for the county in which property affected  
28 by an assessment is located, if applicable. The appeal shall be taken  
29 and perfected in accordance with rule 84 of the Idaho rules of civil pro-  
30 cedure. The appeal may be based on any issue presented by the taxpayer  
31 to the state tax commission or state board of equalization and shall be  
32 heard by the district court in a trial de novo without a jury, in the  
33 same manner as though it were an original proceeding in that court. Any  
34 record made in the matter together with the record of all proceedings  
35 shall be filed by the clerk with the district court of the proper county.  
36 The court may receive additional evidence not presented in the earlier  
37 proceedings.

38 (b) In any appeal of a decision of the state tax commission or the state  
39 board of equalization, the burden of proof shall fall upon the party  
40 seeking affirmative relief. A preponderance of the evidence shall suf-  
41 fice to sustain the burden of proof. The burden of proof shall fall upon

1 the party seeking affirmative relief, and the burden of going forward  
2 with the evidence shall shift as in other civil litigation.

3 (c) The district court shall render its decision in writing, including  
4 a concise statement of the facts found by the court and the conclusions  
5 of law reached by the court. The court may affirm, reverse, modify, or  
6 remand any order of the state tax commission or state board of equaliza-  
7 tion and shall grant such other relief, invoke such other remedies, and  
8 issue such orders in accordance with its decision, as appropriate. Any  
9 final order of the district court under this section shall be subject to  
10 appeal to the Idaho supreme court in the manner provided by the Idaho ap-  
11 pellate rules.

12 (d) Nothing in this section shall be construed to suspend the payment  
13 of taxes pending any appeal, except that any privileges as to bonds or  
14 other rights extended by the provisions of chapters 30 and 36, title 63,  
15 Idaho Code, shall not be affected. Payment of taxes while an appeal is  
16 pending pursuant to this section shall not operate to waive the right to  
17 an appeal.