

## STATEMENT OF PURPOSE

### RS27137

This is the FY 2020 original appropriation bill for the State Tax Commission. It appropriates \$45,096,000 and caps the number of authorized full-time equivalent positions at 448.00.

For benefit costs, the bill maintains the current appropriated amount for health insurance at \$11,650 per eligible FTP; provides a 5.5% increase for the employer's share of PERSI contributions; and temporarily reduces the rate agencies pay the Division of Human Resources for its services. Replacement items include desktop computers, laptop computers, two vehicles, network laser printers, network switches, security cameras, and one server. The bill also provides funding for the equivalent of a 3% change in employee compensation for permanent employees, with a minimum increase of \$550 for each employee and the remaining amount to be distributed based on merit. This budget includes nine line items. Line item 1 provides \$115,000 to improve employee safety by fortifying and strengthening the front taxpayer service counters and windows with bullet proof glass and materials. Line item 2 provides \$81,500 to contract with FAST Enterprises, LLC to monitor batch processing of tax returns. Line item 3 provides 2.00 FTP and \$107,400 for additional tax return processing staff. Line item 4 provides 1.00 FTP and \$35,500 to convert a temporary position to permanent in the taxpayer services program. Line item 6 provides 2.00 FTP and \$124,000 for an additional MTC auditor, and converting one non-filer auditor from part-time to full time. Line item 7 provides \$14,400 for a 3% CEC for the tax commissioners. Gov Tech 1 provides the department's portion of the network equipment replacement in the OITS budget. GOV TECH 3 reduces 17.00 FTP and \$238,800 in accordance with the Governor's Technology Modernization Initiative to consolidate and secure IT services. Overall, this budget is a 3.1% increase above the FY 2019 original appropriation.

Also included in this appropriation is a statutory change of the four tax commissioners' salary and legislatively authorized reappropriation for costs associated with moving to the Chinden Campus.

### FISCAL NOTE

	FTP	Gen	Ded	Fed	Total
FY 2019 Original Appropriation	459.00	36,154,600	7,587,600	8,000	43,750,200
Supplemental Appropriations and Reappropriation	0.25	2,513,200	40,000	0	2,553,200
FY 2019 Total Appropriation	459.25	38,667,800	7,627,600	8,000	46,303,400
Removal of Onetime Expenditures	0.00	(2,828,000)	(156,300)	0	(2,984,300)
FY 2020 Base	459.25	35,839,800	7,471,300	8,000	43,319,100
Benefit Costs	0.00	78,900	13,600	0	92,500
Inflationary Adjustments	0.00	40,300	4,000	0	44,300
Replacement Items	0.00	115,900	95,400	0	211,300
Statewide Cost Allocation	0.00	216,700	80,700	0	297,400
Annualizations	0.75	39,400	0	0	39,400
Change in Employee Compensation	0.00	715,200	131,500	0	846,700
FY 2020 Program Maintenance	460.00	37,046,200	7,796,500	8,000	44,850,700
1. Improve Field Office Security	0.00	115,000	0	0	115,000
2. Batch Monitoring Services	0.00	66,500	15,000	0	81,500
3. Additional Processing Staff	2.00	96,700	10,700	0	107,400

**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).**

4. Taxpayer Services Positions	1.00	30,200	5,300	0	35,500
6. Additional Auditors	2.00	42,100	81,900	0	124,000
7. Commissioner CEC	0.00	11,500	2,900	0	14,400
GOV TECH 1. Network Equip Replacement	0.00	0	6,300	0	6,300
GOV TECH 3. Modernization & Consolidate	(17.00)	(235,600)	(3,200)	0	(238,800)
FY 2020 Total	448.00	37,172,600	7,915,400	8,000	45,096,000
Chg from FY 2019 Orig Approp	(11.00)	1,018,000	327,800	0	1,345,800
% Chg from FY 2019 Orig Approp.	(2.4%)	2.8%	4.3%	0.0%	3.1%

**Contact:**

Keith Bybee  
 Budget and Policy Analysis  
 (208) 334-4739

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