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, 2020, through June 30, 2021:

<table>
<thead>
<tr>
<th>FOR PERSONNEL</th>
<th>FOR OPERATING</th>
<th>FOR CAPITAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>COSTS</td>
<td>EXPENDITURES</td>
<td>OUTLAY</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### I. GENERAL SERVICES:

- **FROM:**
  - General Fund
    - Multistate Tax Compact Fund
    - Administration and Accounting Fund
    - Administration Services for Transportation Fund
    - Seminars and Publications Fund

#### General Fund

- **$4,665,200**
- **$6,635,400**
- **$11,300,600**

#### Multistate Tax Compact Fund

- **$108,800**
- **$584,900**
- **$42,800**
- **$736,500**

#### Administration and Accounting Fund

- **$37,100**
- **$28,400**
- **$2,500**
- **$68,000**

#### Administration Services for Transportation Fund

- **$526,100**
- **$791,600**
- **$109,400**
- **$1,427,100**

#### Seminars and Publications Fund

- **$0**
- **$19,100**
- **$0**
- **$19,100**

**TOTAL**

- **$5,337,200**
- **$8,059,400**
- **$154,700**
- **$13,551,300**

### II. AUDIT DIVISION:

- **FROM:**
  - General Fund
    - Multistate Tax Compact Fund

#### General Fund

- **$8,071,800**
- **$823,600**
- **$8,895,400**

#### Multistate Tax Compact Fund

- **$1,685,400**
- **$493,700**
- **$2,179,100**
<table>
<thead>
<tr>
<th></th>
<th>FOR PERSONNEL</th>
<th>FOR OPERATING EXPENDITURES</th>
<th>FOR CAPITAL OUTLAY</th>
<th>FOR TOTAL</th>
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<tbody>
<tr>
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<td></td>
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<tr>
<td>4</td>
<td>Administration and Accounting Fund</td>
<td>15,200</td>
<td>24,400</td>
<td>39,600</td>
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<tr>
<td>5</td>
<td>Administration Services for Transportation Fund</td>
<td>1,857,400</td>
<td>345,500</td>
<td>2,202,900</td>
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<tr>
<td>6</td>
<td>Federal Grant Fund</td>
<td>0</td>
<td>8,000</td>
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<td>7</td>
<td>TOTAL</td>
<td>$11,629,800</td>
<td>$1,695,200</td>
<td>$13,325,000</td>
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III. COLLECTION DIVISION:

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<tbody>
<tr>
<td>8</td>
<td>General Fund</td>
<td>$6,736,200</td>
<td>$831,500</td>
<td>$7,567,700</td>
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<tr>
<td>9</td>
<td>Administration Services for Transportation Fund</td>
<td>205,600</td>
<td>27,500</td>
<td>233,100</td>
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<td>10</td>
<td>TOTAL</td>
<td>$6,941,800</td>
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IV. REVENUE OPERATIONS:

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<tbody>
<tr>
<td>11</td>
<td>General Fund</td>
<td>$4,287,200</td>
<td>$1,469,900</td>
<td>$5,757,100</td>
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<tr>
<td>12</td>
<td>Multistate Tax Compact Fund</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
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<tr>
<td>13</td>
<td>Administration and Accounting Fund</td>
<td>87,600</td>
<td>17,100</td>
<td>104,700</td>
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<tr>
<td>14</td>
<td>Administration Services for Transportation Fund</td>
<td>685,400</td>
<td>254,300</td>
<td>$2,300</td>
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<tr>
<td>15</td>
<td>Seminars and Publications Fund</td>
<td>0</td>
<td>26,400</td>
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<tr>
<td>16</td>
<td>TOTAL</td>
<td>$5,060,200</td>
<td>$1,771,700</td>
<td>$2,300</td>
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V. PROPERTY TAX:

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<th></th>
<th>FROM:</th>
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</thead>
<tbody>
<tr>
<td>17</td>
<td>General Fund</td>
<td>$3,463,800</td>
<td>$327,400</td>
<td>$3,791,200</td>
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</table>


<table>
<thead>
<tr>
<th>FOR PERSONNEL</th>
<th>FOR OPERATING COSTS</th>
<th>FOR CAPITAL EXPENDITURES</th>
<th>FOR OUTLAY</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seminars and Publications Fund</td>
<td>0</td>
<td>171,000</td>
<td>$10,300</td>
<td>181,300</td>
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<tr>
<td>TOTAL</td>
<td>$3,463,800</td>
<td>$498,400</td>
<td>$10,300</td>
<td>$3,972,500</td>
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<td>GRAND TOTAL</td>
<td>$32,432,800</td>
<td>$12,883,700</td>
<td>$167,300</td>
<td>$45,483,800</td>
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SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519, Idaho Code, the State Tax Commission is authorized no more than four hundred forty-eight (448.00) full-time equivalent positions at any point during the period July 1, 2020, through June 30, 2021, unless specifically authorized by the Governor. The Joint Finance-Appropriations Committee will be notified promptly of any increased positions so authorized.

SECTION 3. That Section 63-102, Idaho Code, be, and the same is hereby amended to read as follows:

63-102. ORGANIZATION -- CHAIRMAN -- COMPENSATION -- QUORUM -- HEARINGS. (1) A member of the state tax commission shall be appointed by the governor, to serve at his pleasure, as chairman. Each member of the state tax commission shall devote full time to the performance of duties. Commencing on July 1, 2020, the annual salary for members of the state tax commission shall be one hundred twenty four thousand forty nine ninety dollars ($124,949,900).

(2) A majority of the state tax commission shall constitute a quorum for the transaction of business. The state tax commission may delegate to any member of the commission or to its employees, the power to make investigations and hold hearings at any place it may deem proper, and such other matters as will facilitate the operations of the commission.

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

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

(4) The chairman shall be the chief executive officer and administrative head of the state tax commission and shall be responsible for, or may assign responsibility for, all personnel, budgetary and/or fiscal matters of the state tax commission.
SECTION 4. MANAGEMENT REVIEW. In accordance with Section 67-702(1)(c), Idaho Code, the Audit Division of the Legislative Services Office shall perform a management review of the Idaho State Tax Commission for the period July 1, 2019, through June 30, 2020. The review will evaluate compliance with Section 63-809, Idaho Code, to determine whether the Idaho State Tax Commission has carefully examined the statements furnished to it, as provided in Section 63-808, Idaho Code, and if it has notified the county commissioners of each county of the approval of all previously certified levies on or before the fourth Monday in October. Additionally, the review will include determining whether the Idaho State Tax Commission properly notified the county commissioners of each county and the governing authorities of any city, school district, or any other taxing district or municipality no later than the fourth Monday of October if it appeared that the county commissioners or governing authorities had fixed a levy or certified a property tax budget increase that exceeded any limitation provided by law; and, if it appeared that the county commissioners of any county have fixed a levy for any purpose or purposes not authorized by law, or in excess of the maximum permitted by law for any purpose or purposes, whether the Idaho State Tax Commission properly notified the Attorney General.