

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 651

BY APPROPRIATIONS COMMITTEE

1 AN ACT
 2 RELATING TO THE APPROPRIATION TO THE STATE TAX COMMISSION FOR FISCAL YEAR
 3 2021; APPROPRIATING MONEYS TO THE STATE TAX COMMISSION FOR FISCAL YEAR
 4 2021; LIMITING THE NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSI-
 5 TIONS; AMENDING SECTION 63-102, IDAHO CODE, TO INCREASE THE SALARIES OF
 6 THE STATE TAX COMMISSIONERS; AND PROVIDING FOR A MANAGEMENT REVIEW.

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

8 SECTION 1. There is hereby appropriated to the State Tax Commission the
 9 following amounts to be expended according to the designated programs and
 10 expense classes from the listed funds for the period July 1, 2020, through
 11 June 30, 2021:

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
15 I. GENERAL SERVICES:				
16 FROM:				
17 General				
18 Fund	\$4,665,200	\$6,635,400		\$11,300,600
19 Multistate Tax Compact				
20 Fund	108,800	584,900	\$42,800	736,500
21 Administration and Accounting				
22 Fund	37,100	28,400	2,500	68,000
23 Administration Services for Transportation				
24 Fund	526,100	791,600	109,400	1,427,100
25 Seminars and Publications				
26 Fund	<u>0</u>	<u>19,100</u>	<u>0</u>	<u>19,100</u>
27 TOTAL	\$5,337,200	\$8,059,400	\$154,700	\$13,551,300

28 II. AUDIT DIVISION:

29 FROM:

30 General

31 Fund \$8,071,800 \$823,600 \$8,895,400

32 Multistate Tax Compact

33 Fund 1,685,400 493,700 2,179,100

	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	
	COSTS	EXPENDITURES	OUTLAY	TOTAL
1 Administration and Accounting				
2 Fund	15,200	24,400		39,600
3 Administration Services for Transportation				
4 Fund	1,857,400	345,500		2,202,900
5 Federal Grant				
6 Fund	<u>0</u>	<u>8,000</u>		<u>8,000</u>
7 TOTAL	\$11,629,800	\$1,695,200		\$13,325,000
8				
9 III. COLLECTION DIVISION:				
10 FROM:				
11 General				
12 Fund	\$6,736,200	\$831,500		\$7,567,700
13 Administration Services for Transportation				
14 Fund	<u>205,600</u>	<u>27,500</u>		<u>233,100</u>
15 TOTAL	\$6,941,800	\$859,000		\$7,800,800
16				
17 IV. REVENUE OPERATIONS:				
18 FROM:				
19 General				
20 Fund	\$4,287,200	\$1,469,900		\$5,757,100
21 Multistate Tax Compact				
22 Fund		4,000		4,000
23 Administration and Accounting				
24 Fund	87,600	17,100		104,700
25 Administration Services for Transportation				
26 Fund	685,400	254,300	\$2,300	942,000
27 Seminars and Publications				
28 Fund	<u>0</u>	<u>26,400</u>	<u>0</u>	<u>26,400</u>
29 TOTAL	\$5,060,200	\$1,771,700	\$2,300	\$6,834,200
30				
31 V. PROPERTY TAX:				
32 FROM:				
33 General				
34 Fund	\$3,463,800	\$327,400		\$3,791,200

	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	
	COSTS	EXPENDITURES	OUTLAY	TOTAL
1				
2				
3				
4	Seminars and Publications			
5	Fund	<u>0</u>	<u>171,000</u>	<u>10,300</u>
6	TOTAL	\$3,463,800	\$498,400	\$10,300
7	GRAND TOTAL	\$32,432,800	\$12,883,700	\$167,300
				\$45,483,800

8 SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519,
9 Idaho Code, the State Tax Commission is authorized no more than four hundred
10 forty-eight (448.00) full-time equivalent positions at any point during the
11 period July 1, 2020, through June 30, 2021, unless specifically authorized
12 by the Governor. The Joint Finance-Appropriations Committee will be noti-
13 fied promptly of any increased positions so authorized.

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

16 63-102. ORGANIZATION -- CHAIRMAN -- COMPENSATION -- QUORUM -- HEAR-
17 INGS. (1) A member of the state tax commission shall be appointed by the
18 governor, to serve at his pleasure, as chairman. Each member of the state
19 tax commission shall devote full time to the performance of duties. Com-
20 mencing on July 1, 201920, the annual salary for members of the state tax
21 commission shall be one hundred ~~two~~ four thousand ~~forty-nine~~ ninety dollars
22 (~~\$102,049~~104,090).

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

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

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

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

1 SECTION 4. MANAGEMENT REVIEW. In accordance with Section 67-702(1)(c),
2 Idaho Code, the Audit Division of the Legislative Services Office shall per-
3 form a management review of the Idaho State Tax Commission for the period
4 July 1, 2019, through June 30, 2020. The review will evaluate compliance
5 with Section 63-809, Idaho Code, to determine whether the Idaho State Tax
6 Commission has carefully examined the statements furnished to it, as pro-
7 vided in Section 63-808, Idaho Code, and if it has notified the county com-
8 missioners of each county of the approval of all previously certified levies
9 on or before the fourth Monday in October. Additionally, the review will in-
10 clude determining whether the Idaho State Tax Commission properly notified
11 the county commissioners of each county and the governing authorities of any
12 city, school district, or any other taxing district or municipality no later
13 than the fourth Monday of October if it appeared that the county commission-
14 ers or governing authorities had fixed a levy or certified a property tax
15 budget increase that exceeded any limitation provided by law; and, if it ap-
16 peared that the county commissioners of any county have fixed a levy for any
17 purpose or purposes not authorized by law, or in excess of the maximum per-
18 mitted by law for any purpose or purposes, whether the Idaho State Tax Com-
19 mission properly notified the Attorney General.