

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 257

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO THE STATE TAX COMMISSION; REPEALING SECTION 63-1404, IDAHO CODE,  
2 RELATING TO COMPLIANCE OF PUBLIC OFFICERS WITH RULES AND ORDERS OF THE  
3 STATE TAX COMMISSION; AMENDING CHAPTER 14, TITLE 63, IDAHO CODE, BY THE  
4 ADDITION OF A NEW SECTION 63-1404, IDAHO CODE, TO ESTABLISH PROVISIONS  
5 REGARDING THE COMPLIANCE OF PUBLIC OFFICERS WITH THE RULES AND ORDERS  
6 OF THE STATE TAX COMMISSION AND TO PROVIDE FOR VIOLATIONS AND PENALTIES;  
7 AND DECLARING AN EMERGENCY.  
8

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

10 SECTION 1. That Section [63-1404](#), Idaho Code, be, and the same is hereby  
11 repealed.

12 SECTION 2. That Chapter 14, Title 63, Idaho Code, be, and the same is  
13 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
14 ignated as Section 63-1404, Idaho Code, and to read as follows:

15 63-1404. COMPLIANCE OF PUBLIC OFFICERS WITH RULES AND ORDERS OF STATE  
16 TAX COMMISSION. (1) Every public officer or employee shall comply with any  
17 order of the state tax commission made pursuant to the provisions of this  
18 section.

19 (2) Whenever it appears to the state tax commission that any public of-  
20 ficer or employee whose duties relate to the appraisal, exemption, assess-  
21 ment, or equalization of property for taxation has failed to comply with any  
22 law relating to such duties, or the rules of the state tax commission made in  
23 pursuance thereof, the state tax commission, pursuant to the requirements of  
24 this section, may issue an order directing the public officer or employee to  
25 comply with such law or rule.

26 (3) Before issuing an order pursuant to subsection (2) of this section,  
27 the state tax commission shall send written notice to the public officer or  
28 employee of the state tax commission's intent to issue an order. Such no-  
29 tice shall provide the public officer or employee the basis for the state  
30 tax commission's intended order and the opportunity for a hearing in front  
31 of the state tax commission. The public officer or employee shall respond to  
32 the notice within ten (10) days of receipt of such notice either establish-  
33 ing compliance with the state tax commission's intended order or requesting  
34 a hearing in front of the state tax commission. If the public officer or em-  
35 ployee requests a hearing, the hearing shall be held within ten (10) days of  
36 the state tax commission's receipt of such request. If the public officer or  
37 employee fails to respond within ten (10) days of the notice, the state tax  
38 commission shall, in its discretion, schedule a hearing and request the at-  
39 tendance of the public officer or employee. The state tax commission shall  
40 have the power to hold such hearing and issue its order even if the public  
41 officer or employee fails to attend the scheduled hearing. The proceedings

1 pursuant to this section shall not be considered a contested case for the  
2 purposes of chapter 52, title 67, Idaho Code. The state tax commission shall  
3 create and compile a record of the notice provided, the public officer's or  
4 employee's response, if applicable, a transcript or other recording of any  
5 hearing held, its order, and any other document considered by the state tax  
6 commission at any hearing held.

7 (4) Ten (10) days after service of the state tax commission's order to  
8 such public officer or employee, the actions required by the state tax com-  
9 mission's order shall be considered a non-discretionary duty of such public  
10 officer or employee. If the public officer or employee declines or refuses  
11 to perform the actions set forth in the state tax commission's order, the  
12 state tax commission shall seek enforcement of its order pursuant to chap-  
13 ters 3 and 4, title 7, Idaho Code. In any such proceeding, the state tax com-  
14 mission's order shall be upheld by the court as a duty of the public officer's  
15 or employee's office unless the state tax commission's order is found by the  
16 court to be arbitrary or capricious.

17 (5) An order of the state tax commission pursuant to this section may  
18 require a public officer or employee to take any of the following actions:

19 (a) Conduct a revaluation of some or all of the property within a county  
20 as the state tax commission may find necessary to promote uniformity of  
21 taxation within that county;

22 (b) Reconvene a county board of equalization consistent with the provi-  
23 sions of the state tax commission's order;

24 (c) Correct the categorization of any incorrectly categorized prop-  
25 erty; or

26 (d) Take any other necessary and proper remedial action relating to the  
27 appraisal, exemption, assessment, or equalization of property taxes or  
28 property assessments throughout the state of Idaho.

29 (6) An order of the state tax commission issued pursuant to this section  
30 may, in the state tax commission's discretion, withhold sales tax moneys to  
31 be distributed to the public officer's or employee's county, city, or spe-  
32 cial purpose taxing district pursuant to section 63-3638(10), Idaho Code,  
33 until such public officer or employee is in compliance with the state tax  
34 commission's order. No interest shall be paid on any moneys withheld pur-  
35 suant to this section.

36 SECTION 3. An emergency existing therefor, which emergency is hereby  
37 declared to exist, this act shall be in full force and effect on and after its  
38 passage and approval.