

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 556

BY APPROPRIATIONS COMMITTEE

1 AN ACT
 2 RELATING TO THE APPROPRIATION TO THE STATE TAX COMMISSION FOR FISCAL YEAR
 3 2025; APPROPRIATING MONEYS TO THE STATE TAX COMMISSION FOR FISCAL YEAR
 4 2025; LIMITING THE NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSI-
 5 TIONS; PROVIDING FOR ACCOUNTABILITY REPORTS; AND DECLARING AN EMER-
 6 GENCY AND PROVIDING AN EFFECTIVE DATE.

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, 2024, through
 11 June 30, 2025:

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
15 I. GENERAL SERVICES:				
16 FROM:				
17 General				
18 Fund	\$7,766,500	\$7,672,900	\$593,000	\$16,032,400
19 Multistate Tax Compact				
20 Fund	137,400	634,700	14,500	786,600
21 Administration and Accounting				
22 Fund	39,500	31,100	4,700	75,300
23 Administration Services for Transportation				
24 Fund	767,100	975,300	79,600	1,822,000
25 Seminars and Publications				
26 Fund	<u>0</u>	<u>21,500</u>	<u>28,500</u>	<u>50,000</u>
27 TOTAL	\$8,710,500	\$9,335,500	\$720,300	\$18,766,300
28 II. AUDIT DIVISION:				
29 FROM:				
30 General				
31 Fund	\$7,863,400	\$698,100		\$8,561,500
32 Multistate Tax Compact				
33 Fund	1,980,700	493,700		2,474,400
34 Administration and Accounting				
35 Fund	17,800	24,400		42,200

	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	
	COSTS	EXPENDITURES	OUTLAY	TOTAL
1 Administration Services for Transportation				
2 Fund	<u>2,068,000</u>	<u>345,500</u>		<u>2,413,500</u>
3 TOTAL	\$11,929,900	\$1,561,700		\$13,491,600
4				
5 III. COMPLIANCE DIVISION:				
6 FROM:				
7 General				
8 Fund	\$8,244,500	\$1,303,100		\$9,547,600
9 Administration Services for Transportation				
10 Fund	<u>244,200</u>	<u>27,500</u>		<u>271,700</u>
11 TOTAL	\$8,488,700	\$1,330,600		\$9,819,300
12				
13 IV. REVENUE OPERATIONS:				
14 FROM:				
15 General				
16 Fund	\$4,382,900	\$1,348,600		\$5,731,500
17 Multistate Tax Compact				
18 Fund		4,000		4,000
19 Administration and Accounting				
20 Fund	93,400	17,100		110,500
21 Administration Services for Transportation				
22 Fund	738,500	254,300	\$2,300	995,100
23 Seminars and Publications				
24 Fund	<u>0</u>	<u>26,400</u>	<u>0</u>	<u>26,400</u>
25 TOTAL	\$5,214,800	\$1,650,400	\$2,300	\$6,867,500
26				
27 V. PROPERTY TAX:				
28 FROM:				
29 General				
30 Fund	\$4,072,800	\$292,000		\$4,364,800
31 Seminars and Publications				
32 Fund	<u>0</u>	<u>201,000</u>		<u>201,000</u>
33 TOTAL	\$4,072,800	\$493,000		\$4,565,800
34				
35 GRAND TOTAL	\$38,416,700	\$14,371,200	\$722,600	\$53,510,500

35 SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519,
36 Idaho Code, the State Tax Commission is authorized no more than four hundred

1 forty (440.00) full-time equivalent positions at any point during the pe-
2 riod July 1, 2024, through June 30, 2025, unless specifically authorized by
3 the Governor. The Joint Finance-Appropriations Committee will be notified
4 promptly of any increased positions so authorized.

5 SECTION 3. ACCOUNTABILITY REPORTS. Funds specifically identified in
6 statute or in an appropriation act as intended for a certain purpose may
7 be used only for that purpose. Funds provided in this act are subject to
8 accountability reports and management reviews in accordance with Section
9 67-702, Idaho Code, provided the Legislative Services Office auditor has
10 sufficient resources to conduct those reports. State agencies that are
11 authorized to contract for outside audits shall submit those reports to the
12 Joint Finance-Appropriations Committee when those reports become avail-
13 able.

14 SECTION 4. An emergency existing therefor, which emergency is hereby
15 declared to exist, this act shall be in full force and effect on and after
16 July 1, 2024.