

IN THE SENATE

SENATE BILL NO. 1336

BY FINANCE COMMITTEE

AN ACT

RELATING TO THE APPROPRIATION TO THE BOARD OF TAX APPEALS FOR FISCAL YEAR 2025; APPROPRIATING MONEYS TO THE BOARD OF TAX APPEALS FOR FISCAL YEAR 2025; LIMITING THE NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS; PROVIDING FOR ACCOUNTABILITY REPORTS; AND DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. There is hereby appropriated to the Board of Tax Appeals the following amounts to be expended according to the designated expense classes from the General Fund for the period July 1, 2024, through June 30, 2025:

FOR:

Personnel Costs	\$521,200
Operating Expenditures	81,300
Capital Outlay	<u>53,500</u>
TOTAL	\$656,000

SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519, Idaho Code, the Board of Tax Appeals is authorized no more than four (4.00) full-time equivalent positions at any point during the period July 1, 2024, through June 30, 2025, unless specifically authorized by the Governor. The Joint Finance-Appropriations Committee will be notified promptly of any increased positions so authorized.

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

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