LEGISLATURE OF THE STATE OF IDAHO

Sixty-eighth Legislature First Regular Session - 2025

IN THE SENATE

SENATE BILL NO. 1195

BY FINANCE COMMITTEE

AN ACT

RELATING TO THE APPROPRIATION TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2026; APPROPRIATING ADDITIONAL MONEYS TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2026; AUTHORIZING ADDITIONAL FULL-TIME EQUIVALENT POSITIONS; PROVIDING LEGISLATIVE INTENT FOR ADDITIONAL POSITIONS; PROVIDING FOR TAX CREDIT ADMINISTRATION; PROVIDING CONDITIONS, LIMITATIONS, AND RESTRICTIONS; AND DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. In addition to any other appropriation provided by law, 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, 2025, through June 30, 2026:

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
I. GENERAL SERVICES:				
FROM:				
General Fund	$330,000	$542,600	$95,900	$968,500
Multistate Tax Compact Fund		26,700	33,000	59,700
Administration and Accounting Fund		3,900	44,500	48,400
Administration Services for Transportation Fund		22,700	99,000	121,700
Seminars and Publications Fund	0	0	165,000	165,000
TOTAL	$330,000	$595,900	$437,400	$1,363,300
II. AUDIT DIVISION:				
FROM:				
General Fund	$79,000	$47,700		$126,700
Multistate Tax Compact Fund		2,300		2,300

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
Administration Services for Transportation				
Fund	0	13,200		13,200
TOTAL	$79,000	$63,200		$142,200
III. COMPLIANCE DIVISION:				
FROM:				
General				
Fund	$70,500	$39,900		$110,400
Administration Services for Transportation				
Fund	0	2,200		2,200
TOTAL	$70,500	$42,100		$112,600
IV. REVENUE OPERATIONS:				
FROM:				
General				
Fund	$70,500	$18,100		$88,600
Administration Services for Transportation				
Fund	0	1,400		1,400
TOTAL	$70,500	$19,500		$90,000
V. PROPERTY TAX:				
FROM:				
General				
Fund		$43,800	$37,700	$81,500
GRAND TOTAL	$550,000	$764,500	$475,100	$1,789,600

SECTION 2. FTP AUTHORIZATION. In addition to any other authorization provided by law, the full-time equivalent position authorization provided to the State Tax Commission is increased by seven (7.00) for the period July 1, 2025, through June 30, 2026.

SECTION 3. ADDITIONAL POSITIONS. Of the additional full-time equivalent positions authorized in Section 2 of this act, it is the intent of the Legislature that two of the positions be limited service positions with a service term of no longer than two years, and that the agency's budget request for fiscal year 2028 reflect their removal from the base appropriation. The positions shall support the implementation of the new parental choice tax credit program pursuant to Section 63-3029N, Idaho Code.

SECTION 4. TAX CREDIT ADMINISTRATION. Notwithstanding any law to the contrary, the amount available in Section 63-3029N, Idaho Code, for Idaho parental choice tax credits shall be reduced by $675,000 to implement the administration of the tax credit.

SECTION 5. CONDITIONS, LIMITATIONS, AND RESTRICTIONS. Appropriations made pursuant to this act are subject to the conditions, limitations, and restrictions specified in this act.

SECTION 6. 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, 2025.