

TITLE 63
REVENUE AND TAXATION

CHAPTER 1
DEPARTMENT OF REVENUE AND TAXATION

63-101. DEPARTMENT OF REVENUE AND TAXATION -- STATE TAX COMMISSION -- BOARD OF TAX APPEALS. (1) There is hereby created the department of revenue and taxation, which shall consist of a state tax commission and a board of tax appeals. The department of revenue and taxation shall, for the purposes of section 20, article IV, of the constitution of the state of Idaho, be an executive department of state government.

(2) The state tax commission shall be the constitutional tax commission prescribed in section 12, article VII, of the constitution of the state of Idaho.

(3) The board of tax appeals shall be as provided in [chapter 38, title 63](#), Idaho Code.

(4) The state tax commission may organize itself, or may organize such administrative units under the direction and control of the state tax commission, as deemed necessary for proper and efficient operation in order to exercise the constitutional and statutory authority and functions assigned to the state tax commission by the provisions of this title, or by other laws.

(5) The state tax commission shall consist of four (4) members, not more than two (2) of whom shall belong to the same political party. The members of the state tax commission shall be appointed by the governor, by and with the consent of the senate; and shall be subject to removal by impeachment as provided in [chapter 40, title 19](#), Idaho Code.

(6) Appointments, except appointments to fill vacancies, shall be for a term of six (6) years. Appointments to fill a vacancy shall be made by the governor, and the name of the appointee shall be submitted to the senate for confirmation at the next regular or extraordinary session, and upon confirmation of the appointment, the appointee shall hold office for the unexpired term.

(7) Each member of the state tax commission shall take, subscribe and file with the secretary of state an oath of office in the form, time and manner prescribed in [chapter 4, title 59](#), Idaho Code. Each state tax commissioner shall be bonded to the state of Idaho in the form, time and manner prescribed in [chapter 8, title 59](#), Idaho Code.

(8) The state tax commission shall have an office in Ada county and may establish temporary offices at any place within the state whenever necessary for the discharge of the state tax commission's duties.

(9) The state tax commission shall have an official seal, of which an impression and description shall be filed with the secretary of state. Judicial notice shall be taken of the seal of the state tax commission. Copies of papers, records, proceedings and documents in the possession of the state tax commission may be authenticated by affixation of the seal of the commission and the attestation of the chairman of the commission, and when so sealed and attested shall be received in evidence in all courts with the same effect as the originals.

[63-101 added 1996, ch. 98, sec. 2, p. 309; am. 2001, ch. 183, sec. 28, p. 637.]

63-102. ORGANIZATION -- CHAIRMAN -- COMPENSATION -- QUORUM -- HEARINGS. (1) A member of the state tax commission shall be appointed by the governor, to serve at his pleasure, as chairman. Each member of the state tax commission shall devote full time to the performance of duties. Commencing on July 1, 2019, the annual salary for members of the state tax commission shall be one hundred two thousand forty-nine dollars (\$102,049).

(2) A majority of the state tax commission shall constitute a quorum for the transaction of business. The state tax commission may delegate to any member of the commission or to its employees, the power to make investigations and hold hearings at any place it may deem proper, and such other matters as will facilitate the operations of the commission.

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

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

(4) The chairman shall be the chief executive officer and administrative head of the state tax commission and shall be responsible for, or may assign responsibility for, all personnel, budgetary and/or fiscal matters of the state tax commission.

[63-102, added 1996, ch. 98, sec. 2, p. 310; am. 1997, ch. 169, sec. 1, p. 483; am. 1998, ch. 358, sec. 3, p. 1122; am. 2000, ch. 359, sec. 2, p. 1196; am. 2001, ch. 279, sec. 1, p. 1009; am. 2004, ch. 281, sec. 2, p. 775; am. 2006, ch. 368, sec. 2, p. 1106; am. 2007, ch. 121, sec. 2, p. 371; am. 2008, ch. 285, sec. 2, p. 807; am. 2012, ch. 224, sec. 2, p. 610; am. 2014, ch. 316, sec. 2, p. 781; am. 2015, ch. 120, sec. 2, p. 306; am. 2016, ch. 247, sec. 2, p. 660; am. 2017, ch. 316, sec. 2, p. 831; am. 2018, ch. 336, sec. 3, p. 767; am. 2019, ch. 309, sec. 3, p. 931.]

63-103. EMPLOYEES -- COMPENSATION -- EXPENSES. (1) The state tax commission may employ an officer who shall serve as secretary of the commission and shall also employ such other persons as may be necessary for the performance of its duties. Certain of its employees may be designated as deputies who shall perform such duties as prescribed by the state tax commission. The state tax commission may delegate to any of its employees the duty of assisting in the collection, audit, inspection and enforcement of any tax or license and may authorize any of its employees to act in its place and stead. The state tax commission may delegate any other function, responsibility or duty imposed upon the commission to one (1) or more commissioners or deputy commissioners; provided however, where the amount in issue relating to the tax liability of any taxpayer is equal to or exceeds fifty thousand dollars (\$50,000), and the commission has delegated the authority to compromise such liability to an individual commissioner, the settlement or closing agreement procedure shall be governed by the provisions of section [63-3048](#), Idaho Code.

(2) The compensation of all state tax commission employees shall be paid upon the same basis and in the same manner as the compensation of other state employees is paid.

(3) The traveling expenses of the members of the state tax commission and its employees when traveling in performance of official duty, and other necessary expenses incurred in performance of its duties, shall be paid upon the same basis and in the same manner as the expenses of other state employees are paid.

[63-103, added 1996, ch. 98, sec. 2, p. 311; am. 1997, ch. 173, sec. 1, p. 491; am. 2009, ch. 120, sec. 1, p. 384.]

63-103A. DETERMINING THE SUITABILITY OF EMPLOYEES, APPLICANTS AND PROSPECTIVE CONTRACTORS FOR EMPLOYMENT AND ACCESS TO FEDERAL TAX INFORMATION. (1) To determine the suitability of prospective employees and contractors for the Idaho state tax commission, the human resources office of the commission shall require an applicant to provide information and fingerprints necessary to obtain criminal conviction history information from the Idaho state police and the federal bureau of investigation. Pursuant to section [67-3008](#), Idaho Code, and Public Law [92-544](#), the commission's human resources officer shall submit a set of fingerprints obtained from the employee, prospective contractor, subcontractor or applicant for employment who will have access to federal tax information as defined in internal revenue service publication 1075 (2016) and the required fees to the Idaho state police, bureau of criminal identification, for a criminal records check of state and national databases. The submission of fingerprints and information required by this section shall be on forms prescribed by the Idaho state police.

(2) The human resources office of the Idaho state tax commission is authorized to receive criminal history information from the Idaho state police and from the federal bureau of investigation for the purpose of evaluating the fitness of applicants to the Idaho state tax commission. As provided by state and federal law, further dissemination or other use of the criminal history information is prohibited. Criminal background reports received from the Idaho state police and the federal bureau of investigation shall be handled and disposed of in a manner consistent with requirements imposed by the Idaho state police and the federal bureau of investigation.

(3) The human resources office of the Idaho state tax commission shall review the information received from the criminal history and background check and determine whether the applicant or employee has a criminal or other relevant record that would disqualify the individual from employment. The applicant or employee shall be provided an opportunity for a formal review of a denial. In the case of a contractor or subcontractor, the human resources officer shall communicate clearance or denial to the applicant and the applicant's employer.

(4) Clearance through the criminal history and background check process is not the only determination of suitability for employment.

(5) The Idaho state tax commission shall promulgate such rules as are necessary to carry out the provisions of this section.

[63-103A, added 2018, ch. 68, sec. 1, p. 163.]

63-104. HOLDING OTHER OFFICES. The members and employees of the state tax commission shall hold no other office under the laws of this state,

the United States, or any other state, except as provided in this section, so long as they shall remain members or employees of the commission. Any member or employee of the tax commission may serve in the national guard or armed forces of the United States. Further, any member or employee of the tax commission may be appointed or elected to other office, when that office is without compensation beyond reimbursement for actual expenses, so long as service in the office does not conflict with the duties of the tax commission.

[63-104 added 1996, ch. 98, sec. 2, p. 311.]

63-105. POWERS AND DUTIES -- GENERAL. In addition to all other powers and duties vested in it, the state tax commission shall have the power and duty:

(1) To assess and collect all taxes and administer all programs relating to taxes which are the responsibility of the state tax commission.

(2) To make, adopt and publish such rules as it may deem necessary and desirable to carry out the powers and duties imposed upon it by law, provided however, that all rules adopted by the state tax commission prior to the effective date of this 1996 amendatory act shall remain in full force and effect until such time as they may be rescinded or revised by the commission.

(3) To maintain a tax research section to observe and investigate the effectiveness and adequacy of the revenue laws of this state and to assist the executive and legislative departments in estimation of revenue, analysis of tax measures and determination of the administrative feasibility of proposed tax legislation.

(4) To prescribe forms and to specify and require information with relation to any duty or power of the state tax commission except as provided in section [63-219](#), Idaho Code.

(5) To ensure that statutory penalties are enforced, and proper complaint is made against persons derelict in duty under any law relating to assessment or equalization of taxes.

(6) To sue and be sued in the name of the state tax commission.

(7) To summon witnesses to appear before it or its agents to testify and/or produce for examination such books, papers, records or other data relating to any matter within its jurisdiction. However, no person shall be required to testify outside the county wherein he resides or the principal place of his business is located. Such summons to testify shall be issued and served in like manner as a subpoena to witnesses issued from the district court and shall be served without fee or mileage charge by the sheriff of the county, and return of service shall be made by the sheriff to the commission. Persons appearing before the commission or its agents in obedience to such a summons, shall, in the discretion of the commission, receive the same compensation as witnesses in the district court, to be paid upon claims presented against the state from any appropriation made for the administration of the provisions of this title, in the same manner as other claims against the state are presented and paid.

(8) To administer oaths and take affirmations of witnesses appearing before it. The power to administer oaths and take affirmations is vested in each member of the state tax commission, and its duly constituted agents. In case any witness shall fail or refuse to appear and testify before the state tax commission or its agents upon being summoned to appear as herein provided, the clerk of the district court of the county shall, upon demand of the state tax commission, any member thereof, or agent, issue a subpoena recit-

ing the demand therefor and summoning the witness to appear and testify at a time and place fixed; and violation of such subpoena or disobedience thereto shall be deemed and punished as a violation of any other subpoena issued from the district court.

(9) To report to the governor from time to time, and to furnish to the governor such assistance and information as may be required.

(10) To recommend to the governor in a report at least sixty (60) days before and to the legislature ten (10) days prior to the meeting of any regular session of the legislature such amendments, changes and modifications of the various tax laws necessary to remedy injustice and irregularities in taxation and to facilitate assessment and collection of taxes in the most economical and efficient manner.

[63-105 added 1996, ch. 98, sec. 2, p. 311.]

63-105A. POWERS AND DUTIES -- PROPERTY TAX. The state tax commission shall be the state board of equalization. In addition to other powers and duties vested in it, the state tax commission shall have the power and duty:

(1) To supervise and coordinate the work of the several county boards of equalization.

(2) To secure, tabulate and keep records of valuations of all classes of property throughout the state and, for that purpose, to have access to all records and files of state offices and departments and county and municipal offices, and to require all public officers and employees whose duties make it possible to ascertain valuations, including valuations of public utilities for ratemaking purposes, to file reports with the state tax commission, giving such information as to valuation and the source thereof. The nature and kind of the tabulations, records of valuations and requirements from public officers as stated herein shall be in such form and cover such valuations as the state tax commission may prescribe.

(3) To coordinate and direct a system of property taxation throughout the state.

(4) To require all assessments of property in this state to be made according to law; and for that purpose to correct, when it finds the same to be erroneous, any assessments made in any county and require correction of the county assessment records accordingly.

(5) To prescribe forms and to specify and require information with relation to any duty or power of the state tax commission except as provided in section [63-219](#), Idaho Code.

(6) To instruct, guide, direct and assist the county assessors and county boards of equalization as to the methods best calculated to secure uniformity in the assessment and equalization of property taxes, to the end that all property shall be assessed and taxed as required by law.

(7) To reconvene, whenever the state tax commission may deem necessary, any county board of equalization, notwithstanding the limitations of [chapter 5, title 63](#), Idaho Code, for equalization purposes and for correction of errors. The county board of equalization, when so reconvened, shall have no power to transact any business except that for which it is specially reconvened, or such as may be brought before it by the state tax commission.

(8) To require prosecuting attorneys to institute and prosecute actions and proceedings in respect to penalties, forfeitures, removals and punishments for violations of law in connection with the assessment and taxation of property. It shall be the duty of such officers to comply promptly with the requirements of the state tax commission in that relation.

(9) To require individuals, partnerships, companies, associations and corporations to furnish such information as the state tax commission may require concerning their capital, funded or other debt, current assets and liabilities, value of property, earnings, operating and other expenses, taxes and all other facts that may be needed to enable the state tax commission to ascertain the value and the relative tax burden borne by all kinds of property in the state, and to require from all state and local officers such information as may be necessary to the proper discharge of the duties of the state tax commission.

(10) To visit, as a state tax commission or by individual members or agents thereof whenever the state tax commission shall deem it necessary, each county of the state, for the investigation and direction of the work and methods of assessment and equalization, and to ascertain whether or not the provisions of law requiring the assessment of all property not exempt from taxation and just equalization of the same have been or are being properly administered and enforced.

(11) To carefully examine all cases where evasion or violation of the laws of assessment and taxation of property is alleged, complained of, or discovered, and to ascertain wherein existing laws are defective or are improperly or negligently administered.

(12) To correct its own errors in property assessment at any time before the third Monday in October and report such correction to the county auditor and county tax collector, who shall thereupon enter the correction upon the operating property roll.

(13) To apportion annually to the state and the respective counties any moneys received by the state from the United States or any agency thereof, as payments in lieu of property taxes; provided, that said moneys shall be apportioned in the same amounts, and to the same governmental divisions as the property taxes, in lieu of which payments are made, would be apportioned, if they were levied. The state treasurer and the state controller shall be bound, in making distribution of moneys so received, by the apportionment ordered by the state tax commission.

(14) To make administrative construction of property tax law whenever necessary or requested by any officer acting under such laws, and until judicially overruled, such administrative construction shall be binding upon the inquiring officer and all others acting under such laws.

(15) To require the attendance of any assessor in the state at such time and place as may be designated by the commission, and the actual and necessary expenses of any assessor in attending any such meeting shall be a legal claim against his county.

(16) To analyze the work of county assessors at any time and to have and possess all rights and powers of such assessors for the examination of persons and property, and for the discovery of property subject to taxation; and if it shall ascertain that any taxable property is omitted from the property rolls or is not assessed or valued according to law, it shall bring the same to the attention of the assessor of the proper county in writing, and if such assessor shall neglect or refuse to comply with the request of the state tax commission to place such property on the property rolls, or correct such incorrect assessment or valuation, the state tax commission shall have the power to prepare a supplemental roll, which supplemental roll shall include all property required by the state tax commission to be placed on the property roll and all corrections to be made. Such supplement shall be filed with the assessor's property roll, and shall thereafter constitute an integral

part thereof to the exclusion of all portions of the original property rolls inconsistent therewith, and shall be submitted therewith to the county board of equalization.

(17) To provide a program of education and an annual appraisal school for its employees, for county commissioners and for the assessors of the various counties of this state. Additionally, the state tax commission shall provide for the establishment of a property tax appraiser and cadastral certification program. Such program shall include, at a minimum, a written examination prepared, administered and graded under the supervision and control of an examination committee; such committee is to be composed as the state tax commission may provide by rule. The state tax commission's rules shall include, but need not be limited to, the following:

(a) The composition of the examination committee, provided however, that the committee shall include a representative of the counties, an agent of the state tax commission and a representative of a professional appraisal association within this state. The representative of the counties together with the representatives of such professional appraisal association shall constitute a majority of the committee.

(b) The frequency with which the examination shall be given.

(c) A reasonable review procedure by which examinees having complaints may seek review of the examination committee.

(d) The establishment of a reasonable period of time within which a county appraiser must meet the certification requirements as a condition to continued employment by the county as a certified property tax appraiser.

(18) To report at least quarterly to the revenue and taxation committee of the house of representatives and to the joint senate finance-house appropriations committee on its program to assist the counties with the property tax assessments.

(19) To transmit to the governor and to the legislature an annual report, with the state tax commission's recommendations as to such legislation as will correct or eliminate defects in the operations of the property tax laws and will equalize taxation within the state. Said annual report shall include a comprehensive study of the property tax laws and detailed statistical information concerning the operation of the property tax laws of this state. Said report shall be submitted prior to the meeting of any regular session of the legislature.

(20) To maintain a forest land and forest product tax section to perform the functions and duties of the state tax commission under the provisions of [chapter 17, title 63](#), Idaho Code.

[63-105A, added 1996, ch. 98, sec. 2, p. 313; am. 1998, ch. 200, sec. 1, p. 714; am. 2008, ch. 52, sec. 1, p. 128; am. 2018, ch. 30, sec. 1, p. 54.]

63-106. FEDERAL AID. The state tax commission is authorized to accept, receipt, disburse and expend federal moneys, made available to accomplish in whole or in part any of the purposes of the laws enforced by the state tax commission. All moneys accepted under the provisions of this section shall be accepted and expended by the state tax commission upon such terms and conditions as prescribed by the United States. All moneys received by the state tax commission pursuant to this section shall be deposited in the state treasury and, unless otherwise prescribed by the authority in which said moneys were received, shall be kept in separate funds designated according to

the purpose for which the moneys were made available, and held by the state in trust for such purposes. All such moneys are hereby appropriated for the purpose for which the same were made available, and the state tax commission is empowered to disburse or expend said moneys in accordance with the terms and conditions upon which they were made available.

[63-106 added 1996, ch. 98, sec. 2, p. 315.]

63-107. PROCESS AND PROCEDURE BEFORE STATE TAX COMMISSION. Process and procedure before the state tax commission shall be as summary and simple as reasonably may be, and, as far as possible, in accordance with the rules of equity. Process and procedures before the state tax commission as the state board of equalization under [title 63](#), Idaho Code, and before the state tax commission for redetermination of taxes under section [63-3045](#) or [63-3631](#), Idaho Code, are not contested cases within the meaning of [chapter 52, title 67](#), Idaho Code.

[63-107 added 1996, ch. 98, sec. 2, p. 316.]

63-108. MEETING OF STATE TAX COMMISSION. (1) The state tax commission shall meet on the second Monday in August in each year, and, if all the abstracts of assessments in the several counties in the state have then been received, such abstracts shall be laid before the commission, which shall proceed to equalize the assessments throughout the state.

(2) In case all the abstracts of assessments in the several counties of the state have not been received by the state tax commission on or before the second Monday of August, then the commission shall adjourn from day to day until all of the abstracts have been received. The state tax commission may issue subpoenas for any county auditor who has failed to transmit his abstract of assessments, or whose abstract of assessments has not been received, requiring such county auditor to forthwith appear before the commission and produce said abstract. The sheriff of the county where the officer to be served resides is hereby designated as the officer by whom such subpoena shall be served and all actual and necessary expenses incurred by the sheriff in making such service shall be a legal claim against his county, and the officer served shall be liable on his official bond for said expenses in addition to any other liability imposed upon him for failure to transmit his abstract of assessments within the time prescribed in this chapter.

[63-108 added 1996, ch. 98, sec. 2, p. 316.]

63-109. EQUALIZATION BY CATEGORIES -- IDENTIFICATION AND REASSESSMENT. (1) The state tax commission shall publish rules establishing and defining categories in which various properties will be placed for assessment purposes. If the state tax commission has reason to believe that a county assessor has improperly assessed a category of property, it shall provide notice to the county assessor and board of county commissioners of the alleged improper assessment no later than the first Monday of April. The notice shall include the grounds upon which the state tax commission believes the county assessor has improperly assessed a category of property, as well as any findings, reports, or other documentation supporting the position of the state tax commission. No equalization shall occur unless notice of an improper assessment pursuant to this subsection has been provided to the county assessor and board of county commissioners.

(2) The state tax commission shall equalize the assessments of property throughout the state, by categories, as shown by the abstracts transmitted by the several county auditors, county by county. In such equalization, the state tax commission shall have power to increase or decrease the total value of any category of property in any county as shown by the abstract from that county when, in the opinion of the commission, the value of that category appearing in such abstract is not just and equal as compared with the value of other categories of property in that county, or the value of similar categories of property in other counties, because of its being greater than or less than the market value. Upon receiving information from any source that any property in any county of the state has been omitted from the property roll, or has been improperly assessed, the state tax commission shall have the power to compel the assessor of such county to assess such property and place it upon the property roll forthwith, and to compel the reassessment of all property improperly assessed. The state tax commission is also empowered to identify or order and compel a proper identification of property by categories for assessment purposes in any county, and to create new categories for any taxable property, and to order and compel reassessment by the county assessor of any category or categories of property within the county.

(3) Notwithstanding the provisions of subsection (1) of this section, the state tax commission may equalize the assessment of a category of property in a county if the state tax commission becomes aware that either a county assessor has changed the assessed value of a category of property after the deadline has passed for notice provided for in subsection (1) of this section or that a county board of equalization improperly categorized a category of property. The state tax commission shall immediately provide written notice to the county assessor and board of county commissioners as soon as it becomes aware of the improper assessment or equalization. In no event shall the notice be made later than the Monday following the adjournment of the county board of equalization in July.

(4) The state tax commission shall provide a copy of any equalization order to the county assessor, board of county commissioners, and board of tax appeals within two (2) weeks of the issuance of the equalization order. The board of county commissioners shall notify any property owner affected by the equalization order within two (2) weeks of receiving the equalization order from the state tax commission. The notice shall include a new assessment notice consistent with the state tax commission order.

[63-109 added 1996, ch. 98, sec. 2, p. 316; am. 2019, ch. 200, sec. 1, p. 618.]

63-110. PROPERTY AND SPECIAL TAXES. The state tax commission must complete the equalization of assessments throughout the state during its meeting as the state board of equalization, after receipt of each county auditor's abstract of the property roll, no later than the fourth Monday of August in the year in which such assessments are made, and, if there is to be a state property tax, shall on that day determine the amount of state property tax which each county must collect and remit to the state, by apportioning the total state property tax among the several counties in the state in the exact proportion that the total equalized valuation of each county, as shown by the property roll for the current year, and the subsequent and missed property rolls for the preceding year, bears to the total equalized valuation of the state from such rolls of all the counties in the state. The state tax commission shall also determine the amount of special state

taxes, if any, which each county must collect and remit to the state, and the total amount of such state property and special state taxes found to be due from each county shall be certified to the county auditor of such county by the chairman of the state tax commission, and the county auditor shall, upon receipt of such certificate, file the same in his office; provided, that the total amount of all special state taxes levied for the current year upon property entered upon the subsequent and missed property rolls of each county for such year shall be certified to the county auditor of such county by the chairman of the state tax commission upon receipt of the county auditor's abstract of the subsequent and missed property rolls.

[63-110, added 1996, ch. 98, sec. 2, p. 317; am. 2014, ch. 77, sec. 1, p. 202.]

63-111. CERTIFICATE BY CHAIRMAN -- CHANGES IN ASSESSMENT. (1) On or before the first Monday of September in each year, the chairman of the state tax commission must transmit by certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost-efficient, to the county auditor of each county in the state, a certified statement showing all the changes in the assessment of any class or all classes of property, or in the aggregate value of all property in said county, and the total increase or decrease as a result of all changes made by the state tax commission in the assessment of property in said county, and the county auditor shall, upon receipt of such certified statement, file the same in his office.

(2) In transmitting the certified statement, as prescribed in subsection (1) of this section, the chairman shall also transmit therewith the certificate showing the total amount of state property and special state taxes, if any, found to be due from the county, and shall also transmit therewith a certified statement showing the assessment of any railroad, telegraph, telephone or electric current transmission or distribution line and all other operating property under the jurisdiction of the state tax commission situated wholly or partly within the county, specifying the number of miles, the equalized value per mile, and the total equalized value of each line in the county, and in any taxing district into or through which such line extends, and the name of such line, if any, and the name and post office address of the taxpayer or owner of such line, and the county auditor shall, upon receipt of such certified statement, file the same in his office.

[63-111 added 1996, ch. 98, sec. 2, p. 317.]

63-112. PAYMENTS FOR ASSISTANCE WITH PROPERTY TAX ASSESSMENT. The state tax commission is hereby authorized to charge counties for assistance provided for property tax assessment if requested in writing by the county assessor. Any payments received by the state tax commission for such assistance shall be deposited in the property tax assistance account.

[63-112 added 1996, ch. 98, sec. 2, p. 318.]

63-113. REPORTING WHOLE DOLLAR AMOUNTS. The state tax commission may require rounding to the nearest whole dollar any amount shown or required to be shown on any return, form, statement or other document submitted to the state tax commission. Any record or other document prepared or maintained by

the state tax commission may express any dollar amount rounded to the nearest whole dollar.

[63-113, added 1997, ch. 20, sec. 1, p. 30.]

63-114. FILING AND PAYMENT EXTENSIONS AS DISASTER RELIEF. (1) The state tax commission may grant an extension of time for any filing, or any payment, which is required under any tax law administered or enforced by the state tax commission, to those persons whose ability to timely comply with their filing or payment requirement was adversely affected by a disaster declared by the President of the United States or by the governor of a state or territory of the United States. The state tax commission may grant any person entitled to an extension under section 7508A of the Internal Revenue Code, or regulations promulgated thereunder, an automatic extension for similar returns and payments due to this state.

(2) The state tax commission shall provide a procedure for affected taxpayers to justify the extension and provide such other information as the commission may require to support the taxpayer's application. A notice of denial of an extension application shall be given in the manner provided for notices of deficiencies in section [63-3629](#), Idaho Code, which shall be subject to review as provided in section [63-3631](#), Idaho Code.

(3) No extension granted under this section shall be for a period in excess of one (1) year.

(4) In all cases where the state tax commission has granted an extension under this section, payment of the tax shall not be subject to any late filing penalty or interest if payment of the tax is made on or before the extended due date. Failure to file on the extended due date will thereafter cause the imposition of penalty and interest. Section [63-3033](#), Idaho Code, shall not apply to taxpayers who receive extensions under this section.

(5) Any rule, activity, procedure or form adopted by the commission to facilitate the provisions of this section, are exempt from the provisions of [chapter 52, title 67](#), Idaho Code.

[(63-114) 63-113, added 1997, ch. 64, sec. 1, p. 135; am. & redesign. 2002, ch. 21, sec. 1, p. 25.]

63-115. FILING OF ELECTRONIC RETURNS AND DOCUMENTS -- ELECTRONIC FUNDS TRANSFERS. (1) Any return or other document filed with or submitted to the state tax commission may be transmitted electronically to the commission when permitted by rules or procedures established by the commission. Payments of any amounts to the commission by electronic funds transfer shall be in accordance with sections [67-2026](#) and [67-2026A](#), Idaho Code, or section [63-117](#), Idaho Code.

(2) As used in this section, "transmitted electronically" means the use of a telecommunication or computer network to transfer information in an optical, electronic, magnetic or other machine sensible form. The term includes the use of facsimile machines and third party value added networks.

(3) Any return or other document transmitted electronically to the commission and accepted by the commission shall be deemed received on the earlier of:

(a) The date it arrives at the commission or, in the case of returns filed through the Internal Revenue Service, the date the return is received by the Internal Revenue Service; or

(b) The date that a third party, in accordance with procedures approved by the commission, transmits the return to the commission or makes it otherwise available to the commission.

(4) Any payment made electronically shall be deemed paid on the date the funds are available to the state treasurer.

(5) To constitute a properly filed valid tax return or report, a document transmitted electronically or submitted in a physical machine sensible form such as tape or disk must:

(a) Be filed in a format prescribed by the tax commission and be sufficiently free of errors to identify the filer and the tax type and to calculate the amounts due;

(b) Contain the taxpayer's name, address (if required by the tax commission) and identifying number;

(c) Be signed by the taxpayer or other individual effecting the signature or verification; and

(d) Include sufficient information to permit the mathematical verification of any tax liability.

(6) The tax commission may, by rule, prescribe exclusive methods for electronically signing or verifying a return or other document transmitted electronically to the commission that shall have the same validity and consequences as manual signing by the taxpayer or other individual effecting the signature or verification.

[(63-115) 63-113 added 1997, ch. 117, sec. 10, p. 309; am. & redesign. 2000, ch. 15, sec. 1, p. 31; am. 2001, ch. 54, sec. 1, p. 96; am. 2003, ch. 30, sec. 1, p. 113.]

63-117. PAYMENT OF TAXES BY CREDIT CARD AND OTHER COMMERCIALY ACCEPTABLE MEANS. (1) The state tax commission, in cooperation with the state treasurer, may accept payment by credit card, debit card or other commercially acceptable means, including through an electronic payment processor, from any person making any payment to the state tax commission of taxes or other amounts due under any law administered by the commission. If the payment is made by credit card, debit card, charge card, or similar method, the liability is not finally discharged and the person has not paid the tax until the department receives payment or credit from the institution responsible for making the payment or credit. Upon receipt, the amount shall be deemed paid on the date the charge was made.

(2) The commission may pay, through discount or otherwise, any fee to a financial institution, credit card company or electronic payment processor, for a payment made pursuant to this section from the proceeds of the taxes or other amounts paid prior to any other distribution of the proceeds required by law. The necessary portion of the proceeds collected under this section is hereby appropriated for the purpose of paying the fee.

[63-117, added 1999, ch. 113, sec. 1, p. 341; am. 2012, ch. 5, sec. 1, p. 8.]

63-118. ALTERNATIVE DISPUTE RESOLUTION. (1) The state tax commission may use alternative dispute resolution procedures to arbitrate or mediate any issue within its tax jurisdiction.

(2) The state tax commission may enter into contracts, not subject to the provisions of [chapter 52, title 67](#), Idaho Code, with individuals and organizations including, but not limited to, the multistate tax commission, to

conduct alternative dispute resolution. Costs of alternative dispute resolution procedures may be paid from resultant proceeds without regard to budgetary or appropriation restrictions.

(3) The state tax commission shall appoint one (1) of its members as alternative dispute resolution coordinator and from its staff one (1) or more assistant coordinators.

[63-118, added 1998, ch. 105, sec. 1, p. 362.]

63-119. COLLECTION OF TAX BY COMMERCIAL COLLECTOR. (1) If a person owing tax ignores all demands for payment of a tax assessment, the state tax commission is authorized to employ the services of any qualified collection agency or attorney and to pay fees for such services from moneys recovered.

(2) As used in this section, the term "qualified collection agency" means a person issued a permit under [chapter 22, title 26](#), Idaho Code, or under a similar licensing or permitting statute of another state or jurisdiction in which the person conducts business.

[63-119, added 2005, ch. 30, sec. 1, p. 141.]