

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 249

BY APPROPRIATIONS COMMITTEE

1 AN ACT  
2 RELATING TO THE APPROPRIATION TO THE BOARD OF TAX APPEALS FOR FISCAL YEAR  
3 2024; APPROPRIATING MONEYS TO THE BOARD OF TAX APPEALS FOR FISCAL YEAR  
4 2024; 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 Board of Tax Appeals the  
9 following amounts to be expended according to the designated expense classes  
10 from the General Fund for the period July 1, 2023, through June 30, 2024:

11 FOR:

12 Personnel Costs	\$511,400
13 Operating Expenditures	97,700
14 Capital Outlay	<u>53,100</u>
15 TOTAL	\$662,200

16 SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519,  
17 Idaho Code, the Board of Tax Appeals is authorized no more than four (4.00)  
18 full-time equivalent positions at any point during the period July 1, 2023,  
19 through June 30, 2024, unless specifically authorized by the Governor. The  
20 Joint Finance-Appropriations Committee will be notified promptly of any  
21 increased positions so authorized.

22 SECTION 3. ACCOUNTABILITY REPORTS. Funds specifically identified in  
23 statute or in an appropriation act as intended for a certain purpose may be  
24 used only for that purpose. All funds provided in this act shall be subject  
25 to accountability reports and management reviews in accordance with Section  
26 67-702, Idaho Code.

27 SECTION 4. An emergency existing therefor, which emergency is hereby  
28 declared to exist, this act shall be in full force and effect on and after  
29 July 1, 2023.