

IN THE SENATE

SENATE BILL NO. 1184

BY FINANCE COMMITTEE

AN ACT

RELATING TO THE APPROPRIATION TO THE STATE TAX COMMISSION; APPROPRIATING  
 MONEYS TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2024; 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 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, 2023, through  
 June 30, 2024:

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
I. GENERAL SERVICES:				
FROM:				
General				
Fund	\$5,576,400	\$8,060,900	\$145,700	\$13,783,000
Multistate Tax Compact				
Fund	134,000	664,700	20,400	819,100
Administration and Accounting				
Fund	38,600	35,000	2,500	76,100
Administration Services for Transportation				
Fund	748,600	1,017,900	30,500	1,797,000
Seminars and Publications				
Fund	<u>0</u>	<u>21,500</u>	<u>0</u>	<u>21,500</u>
TOTAL	\$6,497,600	\$9,800,000	\$199,100	\$16,496,700
II. AUDIT DIVISION:				
FROM:				
General				
Fund	\$8,896,600	\$698,100		\$9,594,700
Multistate Tax Compact				
Fund	1,936,600	493,700		2,430,300
Administration and Accounting				
Fund	17,100	24,400		41,500

	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	
	COSTS	EXPENDITURES	OUTLAY	TOTAL
1 Administration Services for Transportation				
2 Fund	<u>2,019,800</u>	<u>345,500</u>		<u>2,365,300</u>
3 TOTAL	\$12,870,100	\$1,561,700		\$14,431,800
4				
5 III. COMPLIANCE DIVISION:				
6 FROM:				
7 General				
8 Fund	\$8,247,400	\$1,953,100	\$30,500	\$10,231,000
9 Administration Services for Transportation				
10 Fund	<u>239,900</u>	<u>27,500</u>	<u>0</u>	<u>267,400</u>
11 TOTAL	\$8,487,300	\$1,980,600	\$30,500	\$10,498,400
12				
13 IV. REVENUE OPERATIONS:				
14 FROM:				
15 General				
16 Fund	\$4,922,100	\$2,523,600		\$7,445,700
17 Multistate Tax Compact				
18 Fund		4,000		4,000
19 Administration and Accounting				
20 Fund	91,600	17,100		108,700
21 Administration Services for Transportation				
22 Fund	726,400	254,300	\$2,300	983,000
23 Seminars and Publications				
24 Fund	<u>0</u>	<u>26,400</u>	<u>0</u>	<u>26,400</u>
25 TOTAL	\$5,740,100	\$2,825,400	\$2,300	\$8,567,800
26				
27 V. PROPERTY TAX:				
28 FROM:				
29 General				
30 Fund	\$3,995,000	\$292,000		\$4,287,000
31 Seminars and Publications				
32 Fund	<u>0</u>	<u>201,000</u>		<u>201,000</u>
33 TOTAL	\$3,995,000	\$493,000		\$4,488,000
34				
35 GRAND TOTAL	\$37,590,100	\$16,660,700	\$231,900	\$54,482,700
36				

SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519, 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, 2023, through June 30, 2024, 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 be  
7 used only for that purpose. All funds provided in this act shall be subject  
8 to accountability reports and management reviews in accordance with Section  
9 67-702, Idaho Code.

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