

IN THE SENATE

SENATE BILL NO. 1202

BY FINANCE COMMITTEE

AN ACT

RELATING TO THE APPROPRIATION TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2020; APPROPRIATING MONEYS TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2020; LIMITING THE NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS; AMENDING SECTION 63-102, IDAHO CODE, TO INCREASE THE SALARIES OF THE STATE TAX COMMISSIONERS; AND PROVIDING REAPPROPRIATION AUTHORITY.

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, 2019, through June 30, 2020:

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
I. GENERAL SERVICES:				
FROM:				
General				
Fund	\$4,595,700	\$5,995,600	\$115,900	\$10,707,200
Multistate Tax Compact				
Fund	107,300	554,400	30,400	692,100
Administration and Accounting				
Fund	37,100	28,400	2,500	68,000
Administration Services for Transportation				
Fund	518,900	741,100	62,200	1,322,200
Seminars and Publications				
Fund	<u>0</u>	<u>19,100</u>	<u>0</u>	<u>19,100</u>
TOTAL	\$5,259,000	\$7,338,600	\$211,000	\$12,808,600
II. AUDIT DIVISION:				
FROM:				
General				
Fund	\$7,876,800	\$1,074,600		\$8,951,400
Multistate Tax Compact				
Fund	1,643,800	493,700		2,137,500

	FOR	FOR	FOR	
	PERSONNEL	OPERATING	CAPITAL	
	COSTS	EXPENDITURES	OUTLAY	TOTAL
1 Administration and Accounting				
2 Fund	14,900	24,400		39,300
3 Administration Services for Transportation				
4 Fund	1,811,300	345,500		2,156,800
5 Federal Grant				
6 Fund	<u>0</u>	<u>8,000</u>		<u>8,000</u>
7 TOTAL	\$11,346,800	\$1,946,200		\$13,293,000
8				
9 III. COLLECTION DIVISION:				
10 FROM:				
11 General				
12 Fund	\$6,645,500	\$1,161,900		\$7,807,400
13 Administration Services for Transportation				
14 Fund	<u>203,200</u>	<u>27,500</u>		<u>230,700</u>
15 TOTAL	\$6,848,700	\$1,189,400		\$8,038,100
16				
17 IV. REVENUE OPERATIONS:				
18 FROM:				
19 General				
20 Fund	\$4,225,700	\$1,634,300		\$5,860,000
21 Multistate Tax Compact				
22 Fund		4,000		4,000
23 Administration and Accounting				
24 Fund	87,500	17,100		104,600
25 Administration Services for Transportation				
26 Fund	676,800	254,300	\$2,300	933,400
27 Seminars and Publications				
28 Fund	<u>0</u>	<u>26,400</u>	<u>0</u>	<u>26,400</u>
29 TOTAL	\$4,990,000	\$1,936,100	\$2,300	\$6,928,400
30				
31 V. PROPERTY TAX:				
32 FROM:				
33 General				
34 Fund	\$3,411,200	\$435,400		\$3,846,600

	FOR	FOR	FOR		
	PERSONNEL	OPERATING	CAPITAL		
	COSTS	EXPENDITURES	OUTLAY	TOTAL	
4	Seminars and Publications				
5	Fund	<u>0</u>	<u>171,000</u>	<u>\$10,300</u>	<u>181,300</u>
6	TOTAL	\$3,411,200	\$606,400	\$10,300	\$4,027,900
7	GRAND TOTAL	\$31,855,700	\$13,016,700	\$223,600	\$45,096,000

8 SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519,  
9 Idaho Code, the State Tax Commission is authorized no more than four hundred  
10 forty-eight (448.00) full-time equivalent positions at any point during the  
11 period July 1, 2019, through June 30, 2020, unless specifically authorized  
12 by the Governor. The Joint Finance-Appropriations Committee will be noti-  
13 fied promptly of any increased positions so authorized.

14 SECTION 3. That Section 63-102, Idaho Code, be, and the same is hereby  
15 amended to read as follows:

16 63-102. ORGANIZATION -- CHAIRMAN -- COMPENSATION -- QUORUM -- HEAR-  
17 INGS. (1) A member of the state tax commission shall be appointed by the gov-  
18 ernor, to serve at his pleasure, as chairman. Each member of the state tax  
19 commission shall devote full time to the performance of duties. Commencing  
20 on July 1, 201~~8~~9, the annual salary for members of the state tax commission  
21 shall be ~~ninety-nine one hundred two thousand seventy-seven~~ forty-nine dol-  
22 lars (~~\$99,077~~102,049).

23 (2) A majority of the state tax commission shall constitute a quorum for  
24 the transaction of business. The state tax commission may delegate to any  
25 member of the commission or to its employees, the power to make investiga-  
26 tions and hold hearings at any place it may deem proper, and such other mat-  
27 ters as will facilitate the operations of the commission.

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

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

39 (4) The chairman shall be the chief executive officer and administra-  
40 tive head of the state tax commission and shall be responsible for, or may as-  
41 sign responsibility for, all personnel, budgetary and/or fiscal matters of  
42 the state tax commission.

1           SECTION 4. REAPPROPRIATION AUTHORITY. There is hereby reappropriated  
2 to the State Tax Commission any unexpended and unencumbered balances ap-  
3 propriated or reappropriated to the State Tax Commission from the General  
4 Fund for moving expenses for fiscal year 2019, in an amount not to exceed  
5 \$2,000,000 from the General Fund, to be used for nonrecurring expenditures  
6 related to moving for the period July 1, 2019, through June 30, 2020.