

LEGISLATURE OF THE STATE OF IDAHO
Sixty-first Legislature First Regular Session - 2011

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 306

BY APPROPRIATIONS COMMITTEE

1 AN ACT
2 APPROPRIATING MONEYS TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2012; LIM-
3 ITING THE NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS; EXEMPT-
4 ING THE APPROPRIATION FROM OBJECT TRANSFER LIMITATIONS; PROVIDING LEG-
5 ISLATIVE INTENT WITH REGARD TO THE PHASE 3 TAX COMPLIANCE INITIATIVE;
6 PROVIDING LEGISLATIVE INTENT WITH REGARD TO A SOFTWARE MAINTENANCE CON-
7 TRACT; AND DECLARING AN EMERGENCY.

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

9 SECTION 1. There is hereby appropriated to the State Tax Commission,
10 the following amounts to be expended according to the designated programs
11 and expense classes, from the listed funds for the period July 1, 2011,
12 through June 30, 2012:

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
16 I. GENERAL SERVICES:				
17 FROM:				
18 General				
19 Fund	\$3,947,900	\$2,762,900		\$6,710,800
20 Multistate Tax Compact				
21 Fund		82,400	\$65,700	148,100
22 Administration and Accounting				
23 Fund	5,900	125,300	2,500	133,700
24 Administration Services for Transportation				
25 Fund	427,300	515,700	107,400	1,050,400
26 Seminars and Publications				
27 Fund	<u>0</u>	<u>9,100</u>	<u>0</u>	<u>9,100</u>
28 TOTAL	\$4,381,100	\$3,495,400	\$175,600	\$8,052,100

29 II. AUDIT AND COLLECTIONS:				
30 FROM:				
31 General				
32 Fund	\$12,539,800	\$2,008,400		\$14,548,200
33 Multistate Tax Compact				
34 Fund	1,242,400	475,500		1,717,900

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
Administration and Accounting				
Fund	43,900	230,500		274,400
Administration Services for Transportation				
Fund	<u>1,545,400</u>	<u>345,500</u>		<u>1,890,900</u>
TOTAL	\$15,371,500	\$3,059,900		\$18,431,400
III. REVENUE OPERATIONS:				
FROM:				
General				
Fund	\$3,154,400	\$1,476,500		\$4,630,900
Multistate Tax Compact				
Fund		500		500
Administration and Accounting				
Fund	162,200	75,200		237,400
Administration Services for Transportation				
Fund	509,500	242,900	\$2,300	754,700
Seminars and Publications				
Fund	<u>0</u>	<u>14,400</u>	<u>0</u>	<u>14,400</u>
TOTAL	\$3,826,100	\$1,809,500	\$2,300	\$5,637,900
IV. PROPERTY TAX:				
FROM:				
General				
Fund	\$2,323,100	\$371,300		\$2,694,400
Seminars and Publications				
Fund	<u>0</u>	<u>131,000</u>	<u>\$16,500</u>	<u>147,500</u>
TOTAL	\$2,323,100	\$502,300	\$16,500	\$2,841,900
GRAND TOTAL	\$25,901,800	\$8,867,100	\$194,400	\$34,963,300

SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519, Idaho Code, the State Tax Commission is authorized no more than four hundred forty-four and five-tenths (444.5) full-time equivalent positions at any point during the period July 1, 2011, through June 30, 2012, unless specifically authorized by the Governor. The Joint Finance-Appropriations Committee will be notified promptly of any increased positions so authorized.

SECTION 3. EXEMPTIONS FROM OBJECT TRANSFER LIMITATIONS. For fiscal year 2012, the State Tax Commission is hereby exempted from the provisions

1 of Section 67-3511(1) and (3), Idaho Code, allowing unlimited transfers
2 between object codes, for all moneys appropriated to it for the period July
3 1, 2011, through June 30, 2012. Legislative appropriations shall not be
4 transferred from one fund to another fund unless expressly approved by the
5 Legislature.

6 SECTION 4. LEGISLATIVE INTENT. It is the intent of the Legislature that
7 the State Tax Commission provide quarterly reports to the Governor and the
8 Joint Finance-Appropriations Committee comparing the total costs from all
9 funding sources used for compliance efforts and the collections related to
10 those efforts. The report will track the Phase 3 Compliance Initiative sepa-
11 rately. Should the Governor determine his quarterly threshold for the Phase
12 3 Compliance Initiative is not met, the funding of temporary employees as-
13 signed to expand collection efforts related to the Tax Gap will revert to
14 the General Fund for the subsequent quarter. Furthermore, it is the intent
15 of the Legislature that for the period July 1, 2011, through June 30, 2012,
16 temporary appointments assigned to the Phase 3 Compliance Initiative are ex-
17 empt from the 1,385 hour per twelve (12) month limitation imposed by Section
18 67-5302(33), Idaho Code.

19 SECTION 5. LEGISLATIVE INTENT. It is the intent of the Legislature that
20 the State Tax Commission may use up to \$50,000 in state funding from the ex-
21 isting fiscal year 2011 Property Tax (County Support) program budget to re-
22 place moneys previously withheld from the ProVal tax software maintenance
23 contract.

24 SECTION 6. An emergency existing therefor, which emergency is hereby
25 declared to exist, Section 5 of this act shall be in full force and effect on
26 and after passage and approval.