LEGISLATURE OF THE STATE OF IDAHO
Sixty-sixth Legislature First Regular Session - 2021

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 214

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO THE STATE TAX COMMISSION; AMENDING SECTION 63-102, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE RESPONSIBILITIES OF THE CHAIRMAN OF THE STATE TAX COMMISSION.

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

SECTION 1. That Section 63-102, Idaho Code, be, and the same is hereby amended to read as follows:

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, 2020, the annual salary for members of the state tax commission shall be one hundred four thousand ninety dollars ($104,090).

(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.

(4) 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.

(45) The chairman shall be the chief executive officer and administrative head of the state tax commission and shall be responsible for, or with the advice and consent of the state tax commission may assign responsibility for, all personnel, budgetary and/or fiscal matters of the state tax commission. Unilateral actions of the chairman may be reviewed by the state tax commission upon the request of a commissioner to place the decision item on the agenda for a vote of the commission. The decision of the chairman shall be sustained upon an affirmative vote of the majority of the state tax commission.