

COMMISSION SPECIAL BUSINESS MEETING

Agenda

August 27, 2025
10:30 a.m.

Join Online:	https://idahogov.webex.com/idahogov/j.php?MTID=m6d93fe682cf34a514b8b1d10739422da
Meeting Password:	WSpVyuw2B43
Join by phone:	1-415-655-0001
Access Code:	2866 010 9159

This meeting is open to the public and will begin at 10:30 a.m. in the Turquoise Conference Room at 11321 Chinden Blvd, Building 2, Boise, ID. Limited seating is available first come, first served. The public is welcome to listen using the information provided above.

9:00 a.m. – Public Session

1. Convene Meeting
2. Business Requiring Vote of the Commission
 - a. **Action Item:** Minutes: Idaho State Tax Commission Regular Business Meeting – July 22, 2025
 - b. **Action Item:** Discussion and vote on Tax Commission Delegations of Authority
 - i. Resolution 25-01 as presented by Chairman McCray
 - ii. Resolution 25-02 as presented by Commissioner Moyle
3. Adjourn

IDAHO STATE TAX COMMISSION

RESOLUTION 25-01

WHEREAS, this Commission is authorized by Idaho Code §§ 63-103 and 63-3038 to delegate in writing to its deputies and employees certain of the powers imposed upon this commission by law; and

WHEREAS, this Commission is authorized by Idaho Code § 67-2405(2)(c) to delegate any of the functions invested in it, except the power to fix compensation, to its subordinate employees.

NOW THEREFORE the State Tax Commission directs:

1. The authority to execute the documents or take actions described in the attached Exhibit to this resolution is hereby delegated to those employees duly assigned to the positions designated in the column headed “approval.” Delegation of authority to a position includes a delegation of the same authority to any intervening superior position between the Commission and the position authorized to act.
2. When the attached Exhibit permits an employee to further delegate a specific action, the delegation shall be in writing, signed by the person authorized to make the delegation, approved by the oversight commissioner and chief operating officer, and shall be provided to the Commission’s secretary for filing together with the original copy of this resolution. Any modification or revocations to the further delegation shall be made and filed in the same manner.
3. The delegations made by this resolution are not exclusive. This Commission may make other written permanent or temporary delegations in addition to or supplemental to the delegations made herein. Such additional or supplemental delegations do not repeal or amend the delegation contained here unless such repeal or amendment is expressly provided in the additional or supplemental delegations.
4. This delegation supersedes all prior delegations or authority on the same subject made before the adoption of this resolution.

DATED this 27th day of August 2025.

Jeff McCray
Chairman

ATTEST

Maria Young, Secretary

Delegations of Authority
Exhibit to State Tax Commission Resolution 20-06

Documents/Actions	Approval
1. Make investigations and hold hearings at any place it may deem proper to facilitate operations of the commission.	Tax Division Administrators and Appeals Manager, or written designee.
2.a. Notice of <u>intent</u> to revoke or deny permits, licenses, and account numbers that require a bond.	Revenue Operations, Field Compliance, or Central Compliance Bureau Chiefs after review with Division Administrators, the tax type oversight Commissioner, and Chief Operating Officer
2.b. Notice of revocation or denial of permits, licenses, and account numbers that require a bond.	Audit, Compliance, or Revenue Operations Division Administrator and the tax type oversight Commissioner and Chief Operating Officer
2.c. Notice of intent to revoke or deny or notice of revocation or denial of: permits, licenses, and account numbers that do not require a bond.	Bureau Chiefs in Audit, Compliance, or Revenue Operations after review with Division Administrator and tax type oversight Commissioner and Chief Operating Officer
3. Bond demands, bond releases, or bond waivers	Bureau Chiefs in Tax Discovery, Fuels Tax, Field Compliance, Central Compliance, or Revenue Operations who follow the approved bond review procedures
4. Notices of deficiency	Employees of the Audit, Compliance, Property Tax, and Revenue Operations Divisions as designated in writing
5. Formal summons	Bureau Chiefs in Audit and Compliance Divisions, or Field Office Managers
6. Jeopardy assessments	Bureau Chiefs in Field Compliance or Central Compliance or written designee
7. Notices of liens, Tax Collection warrants, or levies	Compliance Division Administrator, Bureau Chiefs in Field Compliance or Central Compliance, or written designee
8. Waivers of statute of limitations on assessment or collection of tax	Bureau Chiefs in Audit or Compliance Divisions or written designee
9. Conduct non-MTC audits, nexus, and non-filer investigations	Bureau Chiefs in the Audit Division or written designee
10. Assignment of collection accounts to third-party vendors	Compliance Division Administrator, Bureau Chiefs in Field Compliance or Central Compliance, or written designee
11. Request for a writ of mandate	Bureau Chiefs in Tax Discovery Bureau, Field Compliance or Central Compliance, or written designee

12. Settlement or write-off of tax liabilities (including penalty and interest) when the amount in issue is: \$5,000 or less \$10,000 or less \$25,000 or less \$49,999 or less These thresholds will apply to multiple periods and tax types	Employees of: Audit, Compliance, Property Tax, and Revenue Operations Divisions as designated in writing by a Division Administrator Revenue Operations Bureau Chief, Field Office Manager, or Tax Compliance Manager, or as designated in writing by a Division Administrator Bureau Chiefs in the Audit and Compliance Divisions Division Administrators and Chief Operating Officer
13. Voluntary Disclosure Agreements	Bureau Chiefs in the Audit Division
14. Notice and demand letter	Employees of the Audit and Compliance Divisions, or written designees
15. Multistate Tax Commission audit and nexus investigation authorizations	Bureau Chiefs in Audit Division
16. Abatement of penalties prescribed by the International Fuels Tax Agreement	Employees designated as IFTA Commissioner, Asst. Commissioner, or written designee
17. Approval of nonstandard allowances for fuels tax refunds	Audit Division Administrator or Sales and Fuels Tax Audit Bureau Chief
18. Approval of IRS information requests, implementation agreements, reports, and notification documents	Audit Division Administrator, Government Liaison Specialist, or written designee
19. Approval for information exchange requests with other state revenue departments and other agencies	Division Administrator, Government Liaison Specialist, or written designees
20. Refund approval thresholds: –up to \$49,999.99 \$50,000.00 and higher	Revenue Operations Division Administrator or written designee Revenue Operations Division Administrator or Audit Division Administrator, or written designee
21. Refund seizure	Compliance Division Administrator or written designee
22. Add Refunds	Compliance Division Administrator, Revenue Operations Division Administrator, or written designee
23. Prepare and transmit certified statements of the taxable value of operating property by the commission to the county auditors as required by Idaho Code § 63-410	Operating Property Bureau Chief

Addendum to Delegation of Authority
Audit Division

1. Make investigations and hold hearings at any place it may deem proper to facilitate operations of the Commission

Audit Division Administrator

2. Notice of Revocation of permits, licenses, and account numbers issued by the Commission

Tax Discovery			
Tax Bureau Chief	Auditor 4	Auditor 3	

3. Bond demands, bond releases or bond waivers

Tax Bureau Chief - Sales and Fuels Taxes (Fuels Tax)	Tax Bureau Chief - Tax Discovery (Cigarette, Beer, and Wine)		
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4. To sign and issue notices of deficiency

Sales Tax and Fuels Tax			
Financial Technician	Tax Auditor	Tax Auditor 2	Tax Auditor 3
Tax Auditor 4	Tax Bureau Chief	Tax Audit Manager	Technical Records Specialist 1, 2, and 3
Tax Discovery			
Financial Technician	Tax Auditor	Tax Auditor 2	Tax Auditor 3
Tax Auditor 4	Tax Bureau Chief	Tax Audit Manager	
Income Tax Audit			
Financial Technician	Tax Auditor	Tax Auditor 2	Tax Auditor 3
Tax Auditor 4	Tax Bureau Chief	Tax Audit Manager	

5. Formal Summons

Tax Bureau Chief			
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6. Jeopardy Assessment

None			
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7. Notices of liens, tax collection warrants, levies

None			
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8. To sign waivers of statute limitations on assessment or collection of tax

Sales Tax and Fuels Tax			
Financial Technician	Tax Auditor	Tax Auditor 2	Tax Auditor 3
Tax Auditor 4	Tax Bureau Chief	Tax Audit Manager	Technical Records Specialist
Tax Discovery			
Financial Technician	Tax Auditor	Tax Auditor 2	Tax Auditor 3
Tax Auditor 4	Tax Bureau Chief	Tax Audit Manager	
Income Tax Audit			
Financial Technician	Tax Auditor	Tax Auditor 2	Tax Auditor 3
Tax Auditor 4	Tax Bureau Chief	Tax Audit Manager	

9. To assign authority to conduct audits, nexus and non-filer investigations (non-MTC)

Sales Tax and Fuels Tax			
Tax Bureau Chief	Tax Audit Manager	Contract Desk TRS 1	Contract Desk TRS 2
Tax Discovery			
Tax Auditor 4	Tax Bureau Chief	Tax Audit Manager	Tax Auditor 3
Income Tax Audit			
Tax Auditor 4	Tax Bureau Chief	Tax Audit Manager	

Addendum to Delegation of Authority
Audit Division

10. Assignment of collection accounts to third party vendors

None			
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11. Request for a writ of mandate

Tax Discovery			
Financial Technician	Tax Auditor	Tax Auditor 2	Tax Auditor 3
Tax Auditor 4	Tax Bureau Chief	Tax Audit Manager	

12. Settlement or write-off of tax liabilities (including penalty)

\$5,000 or less			
Tax Bureau Chief	Tax Audit Manager		
\$5,001 - \$24,999			
Tax Bureau Chief			
\$25,000 - \$49,999			
Division Administrator			

13. Voluntary Disclosure Agreements

Tax Bureau Chief			
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14. Notice and demand letter to record assessments

None			
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15. Multistate Tax Commission audit and nexus investigation authorizations

Tax Bureau Chief			
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16. Abatement of penalties prescribed by the International Fuels Tax Agreement

Sales and Fuels Tax Audit			
Tax Bureau Chief	Tax Audit Manager-Fuels	IFTA Commissioner	IFTA Asst. Commissioner

17. Approval of nonstandard allowances for fuels tax refunds

Sales and Fuels Tax Audit			
Tax Bureau Chief	Division Administrator		

18. Approval of IRS information requests, implementation agreements, reports, and notification documents

Government Liaison	Division Administrator		
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19. Approval for information exchange requests with other state revenue departments and other agencies

Government Liaison	Division Administrator		
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20. Refund Approval Thresholds

Division Administrator			
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21. Refund Seizure

None			
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22. Add Refunds

None			
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23. Prepare and transmit certified statements of the taxable value of operating property by the commission to the county auditors as required by Idaho Code § 63-410

None			
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Addendum to Delegation of Authority
Compliance Division

1. Make investigations and hold hearings at any place it may deem proper to facilitate operations of the Commission

Compliance Division Administrator

2. Notice of Revocation of permits, licenses, and account numbers issued by the Commission

Central Compliance Bureau, Field Compliance Bureau			
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Tax Bureau Chief	Field Office Manager	Compliance Officer 3	
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3. Bond demands, bond releases or bond waivers

Central Compliance Bureau, Field Compliance Bureau			
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Tax Bureau Chief	Field Office Manager		
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4. To sign and issue notices of deficiency

Central Compliance Bureau, Field Compliance Bureau			
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Tax Bureau Chief	Field Office Manager	Program Specialist	Compliance Officer 3
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Compliance Officer 2	Compliance Officer 1		
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5. Formal Summons

Central Compliance Bureau, Field Compliance Bureau			
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Tax Bureau Chief	Field Office Manager		
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6. Jeopardy Assessment

Central Compliance Bureau, Field Compliance Bureau			
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Tax Bureau Chief	Field Office Manager		
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7. Notices of liens, tax collection warrants, levies

Central Compliance Bureau, Field Compliance Bureau			
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Tax Bureau Chief	Field Office Manager	Tax Program Specialist	Compliance Officer 3
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Compliance Officer 2	Compliance Officer 1		
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8. To sign waivers of statute limitations on assessment or collection of tax

Central Compliance Bureau, Field Compliance Bureau			
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Tax Bureau Chief	Field Office Manager	Program Specialist	Compliance Officer 3
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Compliance Officer 2	Compliance Officer 1		
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9. To assign authority to conduct audits, nexus and non-filer investigations (non-MTC)

None

10. Assignment of collection accounts to third party vendors

Central Compliance Bureau, Field Compliance Bureau			
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Tax Bureau Chief	Field Office Manager	Program Specialist	Compliance Officer 3
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Compliance Officer 2	Compliance Officer 1		
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11. Request for a writ of mandate

Central Compliance Bureau, Field Compliance Bureau			
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Tax Bureau Chief	Field Office Manager	Compliance Officer 3	
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Addendum to Delegation of Authority
Compliance Division

12 Settlement or write-off of tax liabilities (including penalty)

Central Compliance Bureau, Field Compliance Bureau			
\$1,500 or less			
Compliance Officer 1			
\$3,500 or less			
Program Specialist	Compliance Officer 2		
\$5,000 or less			
Compliance Officer 3			
\$10,000 or less			
Field Office Manager			
\$25,000 or less			
Tax Bureau Chief			
\$49,999 or less			
Compliance Division Administrator			

13. Notice and demand letter to record assessments

Central Compliance Bureau, Field Compliance Bureau			
Tax Bureau Chief	Field Office Manager	Program Specialist	Compliance Officer 3
Compliance Officer 2	Compliance Officer 1		

14. Multistate Tax Commission audit and nexus investigation authorizations

Central Compliance Bureau, Field Compliance Bureau			
Tax Bureau Chief			

15. Multistate Tax Commission audit and nexus investigation authorizations

None			
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16. Abatement of penalties prescribed by the International Fuels Tax Agreement

None			
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17. Approval of nonstandard allowances for fuels tax refunds

None			
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17. Settlement of pending appeals of centrally assessed property values when the amount is in dispute

None			
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18. Approval of IRS information requests, implementation agreements, reports, and notification documents

None			
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19. Approval for information exchange requests with other state revenue departments and other agencies

None			
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20. Refund Approval Thresholds

None			
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21. Refund Seizure

None			
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22. Add Refunds

None			
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23. Prepare and transmit certified statements of the taxable value of operating property by the commission to the county auditors as required by Idaho Code § 63-410

None			
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Addendum to Delegation of Authority
Revenue Operations

1. Make investigations and hold hearings at any place it may deem proper to facilitate operations of the Commission

Revenue Operations Division Administrator

2. Notice of Revocation of permits, licenses, and account numbers issued by the Commission

Revenue Operations Division Administrator			
Bureau Chiefs			

3. Bond demands, bond releases or bond waivers

Bureau Chiefs			
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4. To sign and issue notices of deficiency

Program Specialist	Technical Records Specialist 1, 2, and 3		
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5. Formal Summons

None			
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6. Jeopardy Assessment

None			
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7. Notices of liens, tax collection warrants, levies

None			
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8. To sign waivers of statute limitations on assessment or collection of tax

None			
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9. To assign authority to conduct audits, nexus and non-filer investigations (non-MTC)

None			
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10. Assignment of collection accounts to third party vendors

None			
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11. Request for a writ of mandate

None			
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12. Settlement or write-off of tax liabilities (including penalty) when the amount in issue is

\$5,000 or less			
Program Specialist	Technical Records Specialist 2 and 3		
\$10,000 or less			
Bureau Chief			
\$49,999 or less			
Division Administrator			

13. Notice and demand letter to record assessments

None			
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14. Multistate Tax Commission audit and nexus investigation authorizations

None			
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15. Abatement of penalties prescribed by the International Fuels Tax Agreement

None			
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Addendum to Delegation of Authority
Revenue Operations

16. Settlement of pending appeals of centrally assessed property values when the amount is in dispute

None			
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17. Approval of nonstandard allowances for fuels tax refunds

None			
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18. Approval of IRS information requests, implementation agreements, reports, and notification documents

None			
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19. Approval for information exchange requests with other state revenue departments and other agencies

None			
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20. Refund approval thresholds

\$9,999 or less			
Program Specialist	Technical Records Specialist 1, 2, and 3		
\$10,000 - \$24,999			
RO Supervisor			
\$25,000 - \$49,999			
RO Bureau Chief			
\$50,000 and above			
RO Bureau Chief	RO Division Administrator	Chief Operating Officer	

21. Refund Seizure

None			
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22. Add Refunds

None			
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23. Prepare and transmit certified statements of the taxable value of operating property by the commission to the county auditors as required by Idaho Code § 63-410

None			
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IDAHO STATE TAX COMMISSION

RESOLUTION 25-02

WHEREAS, the Idaho State Tax Commission (“Commission”) is empowered under Idaho Code § 63-103, §63-3038, and §67-2405(2)(c) to delegate in writing to its deputies and employees such powers and functions as are vested in the Commission, except the authority to fix compensation;

WHEREAS, it is essential for the efficient administration of Idaho’s tax laws that the Commission delegate certain authorities to appropriate employees within its organizational structure;

WHEREAS, all delegations made under this resolution shall remain subject to the ultimate oversight and authority of the Commission and shall be exercised within the constraints of Idaho law;

WHEREAS, the Idaho State Tax Commission affirms that delegation of authority is an administrative mechanism designed to improve operational efficiency and shall not diminish or transfer the Commission’s ultimate statutory and constitutional responsibility;

NOW, THEREFORE, BE IT RESOLVED THAT the Idaho State Tax Commission adopts the following Delegations of Authority:

Section 1 – Scope of Delegation

This Resolution establishes the framework for delegating operational functions of the Idaho State Tax Commission (“Commission”) in compliance with Idaho Code Title 63 and IDAPA 35.01.01-35.01.10 and 35.02.01. Delegations are designed to improve efficiency and maintain constitutional oversight by commissioners. The authorities to execute documents and perform actions described in Exhibits A, B, C, D and Property Tax Delegations are hereby delegated to those employees assigned to the positions designated therein. Delegation of authority to a position includes authority for any superior position in the chain of command.

Section 2 – Sub-Delegations

Employees authorized under this resolution may further delegate specific functions as permitted in Exhibits A, B, C and Property Tax Delegation, provided that:

1. The sub-delegation is made in writing;
2. Approved by the Oversight Commissioner;
3. Filed with the Commission Secretary;
4. Such sub-delegations must cite the specific statutory authority authorizing the delegated function.

Section 3 – Revocation and Modification

All delegations herein are revocable at will by the Commission through written notice. This resolution supersedes all prior delegations of authority on the same subject matter.

Section 4 – Accountability and Oversight

All actions taken under delegated authority shall be documented, retained in official records, and subject to periodic internal audits for compliance. High-Risk delegations shall be reviewed and approved with the Oversight Commissioner. In the context of Commission

governance and oversight, a High-Risk matter is any activity, decision, or situation with a heightened potential for significant negative consequences if not properly managed or controlled. Any delegated matter with the financial implications of \$25,000 or more, or any matter involving media, public communications, or reputational impact, and any matter referred for legal consultation shall be deemed High-Risk and must be escalated to the commission, through the designated Oversight Commissioner.

Section 5 – Commissioner Oversight and Protection Provisions

1. All delegated actions must be executed in strict compliance with Idaho Code Title 63 and Commission-approved procedures.
2. Any action taken under delegated authority which exceeds statutory limitations, involves novel statutory interpretation, or presents material public, legal, or reputational risk shall be escalated to the Oversight Commissioner before execution.
3. Commissioners shall be indemnified from personal liability for delegated actions properly executed within the scope of this Resolution and established governance controls provided in §6-903-§6-919 and §59-1015.
4. Delegated employees shall provide written attestations confirming their understanding of delegation scopes and obligations.
5. All delegations are subject to oversight reviews, and failure to adhere to documentation standards or escalation protocols will trigger immediate Commission intervention.
6. Delegations that involve discretionary decisions impacting taxpayer rights, significant dollar thresholds, or intergovernmental agreements must be tracked in a Delegation Control Register, which will be reviewed quarterly by the Commission.
7. All high-risk or high-visibility delegations, as identified by the Oversight Commissioner or COO, shall be reviewed with the full Commission prior to execution whenever feasible.
8. All actions carried out under delegated authority must be documented and retained in an auditable record.
9. Quarterly reports summarizing all delegated actions exceeding \$10,000 shall be presented to the Commission.
10. An annual comprehensive Delegation Audit shall be conducted to ensure compliance and reported to the Commission.
11. All delegations authorized under this Resolution shall expire automatically every three (3) years unless revalidated by formal Commission action.
12. Sub-delegations require written approval by the Oversight Commissioner, mirroring the original delegation's scope and controls.
13. The Commission reserves the right to suspend or revoke any delegation at its sole discretion if deemed necessary to protect the integrity of the agency or fulfill its constitutional duties.
14. The ultimate authority and responsibility for actions taken under this Resolution remains with the full Commission.

Section 6 – Property Tax Delegation Provisions

To ensure consistent governance across all tax administration areas, the following Property Tax-specific delegations are incorporated:

1. Operational Support – Provide appraisal assistance to counties (§ 63-105A); conduct field studies and data collection for ratio studies (§ 63-208).
2. Case-Level Determinations within Thresholds – Process routine homeowner's exemption and circuit breaker applications within statutory limits.

3. Training & Certification Administration – Manage assessor/appraiser education and certification under Commission standards.
4. Property Tax Reporting and Compliance – Prepare and distribute forms, manuals, and bulletins; monitor county compliance and provide audit findings to the Commission.
5. Property Tax Division Administrators are authorized to conduct property appraisal investigations.
6. The COO and Property Tax Division Administrator are authorized to negotiate interagency agreements (MOUs) with County Assessors under Idaho Code § 67-1805.
7. Emergency property tax relief actions during state-declared emergencies are delegated to the COO or Division Administrators as per Exhibit C.

Section 7 – Effective Date

This resolution, inclusive of all Exhibits and Property Tax provisions, is effective immediately upon adoption and shall remain in effect for three (3) years unless revalidated by formal Commission action.

Adopted this 27th day of August, 2025.

Jeff McCray, Chairman

Janet Moyle, Commissioner

Jared Zwygart, Commissioner

Paul Woods, Commissioner

Attested by:

Maria Young, Secretary

IDAHO STATE TAX COMMISSION
Resolution 25-02

Exhibit A – Core Delegations of Authority

This Exhibit A identifies core delegations of authority as authorized by the Idaho State Tax Commission under Resolution 25-01. Each delegated function is cross-referenced to the applicable Idaho Code Title 63 section. Delegations are positional and extend to superior roles in the chain of command.

Delegated Action	Delegated To	Threshold / Scope	Idaho Code Reference
Investigations & Hearings	Division Administrators, Appeals Manager	N/A	§ 63-105, § 63-3042
Settlement / Write-off of Tax Liabilities	Designated Employees	Up to \$2,500	§ 63-3075
Settlement / Write-off of Tax Liabilities	Bureau Chiefs	Up to \$10,000	§ 63-3075
Settlement / Write-off of Tax Liabilities	Division Administrators	Up to \$25,000	§ 63-3075
Settlement / Write-off of Tax Liabilities	Oversight Commissioner	Up to \$49,999	§ 63-3075
Settlement / Write-off of Tax Liabilities	Full Commission	Over \$50,000	§ 63-3075

⚠ High-Risk Trigger Reminder:

Any matter \geq \$25,000, any media/public matter, or any legal consultation must be escalated to the Commission.

Function	Authority	Delegation	High-Risk?
Routine income tax refund under \$25,000	§63-3067	Delegable	No
Refund request \geq \$25,000	§63-3067	Non-Delegable	Yes
Equalization orders	§63-109	Non-Delegable	Yes
Response to media/public inquiry	Internal policy	Non-Delegable	Yes
Referral to legal counsel	Internal	Non-Delegable	Yes

IDAHO STATE TAX COMMISSION
Resolution 25-02

Exhibit B – Supplemental Delegations of Authority

This Exhibit B Supplements Exhibit A of Resolution 25-01 by identifying additional delegations of authority based on Idaho Code Title 63. These delegations support efficient tax administration while maintaining oversight controls as outlined in Resolution 25-01.

Delegated Action	Delegated To	Threshold / Scope	Idaho Code Reference
Hardship-Based Tax Compromises	Division Administrators, COO	Up to \$25,000	§ 63-3075(3)
Interest Waivers for Reasonable Cause	Bureau Chiefs, Division Admins	Up to \$25,000	§ 63-3045B(6)
Approval of Installment Agreements	Bureau Chiefs, Field Office Managers	Up to \$25,000	§ 63-3076
Refund Offset Approvals	Revenue Ops Admin, Bureau Chiefs	N/A	§ 63-3067A
E-Filing Waivers	Revenue Ops Bureau Chiefs	N/A	§ 63-3049
Bad Debt Deductions (Sales Tax)	Audit Bureau Chiefs	Up to \$10,000	§ 63-3626
Power of Attorney Approvals	Revenue Ops Bureau Chiefs, Supervisors	N/A	§ 63-3035
First-Time Penalty Abatement	Compliance Bureau Chiefs	Up to \$10,000	§ 63-3046
Tax Clearance Certificates	Revenue Ops Bureau Chiefs	N/A	Internal Practice

⚠ High-Risk Trigger Reminder:

Any matter ≥ \$25,000, any media/public matter, or any legal consultation must be escalated to the Commission.

Function	Authority	Delegation	High-Risk?
Audit adjustments under \$25,000	§63-3042	Delegable	No
Audit adjustments ≥ \$25,000	§63-3042	Non-Delegable	Yes
Adoption of new assessment manual	§63-105A	Non-Delegable	Yes
Legal consultation on audit matter	§63-3042	Non-Delegable	Yes

IDAHO STATE TAX COMMISSION
Resolution 25-02

Exhibit C-Catch-All and Special Circumstances Delegations

Section 1 – Catch-All Delegations

Any statutory authority expressly granted to the Commission under Idaho Code Title 63 or Title 67, which does not require action exclusively by the full Commission (such as rule adoption or Commission-only approvals), may be delegated to the Chief Operating Officer (COO) or Division Administrators, provided that:

1. The delegation is documented in writing and approved by the Oversight Commissioner.
2. The exercise of such authority remains within statutory limits and Commission policies.
3. Any material policy impacts or public-facing decisions are escalated to the Oversight Commissioner.

Section 2 – Special Circumstances Delegations

Delegated Action	Delegated To	Idaho Code Reference
Authority to extend filing deadlines for reasonable cause	COO or Division Administrators	§ 63-3035(2)
Authority to grant penalty-only abatements up to \$10,000	Compliance Bureau Chiefs	§ 63-3046
Authority to initiate rulemaking proceedings (draft notices, public hearings coordination)	COO	
*Consultation with Legal Counsel advised.	§ 63-105(3)	
Authority to negotiate and execute interagency MOUs/MOAs (including County Assessors)	COO or Government Liaison	§ 67-2402
Authority to approve taxpayer relief measures during state-declared agency emergencies	COO or Division Administrators	§ 63-3045A
Authority to approve information disclosure agreements with local and out-of-state agencies	COO or Government Liaison	§ 63-3076
Authority to execute agency emergency property tax relief measures during disaster declarations	COO or Property Tax Division Administrator	§ 63-3045A

⚠ High-Risk Trigger Reminder:

Any matter \geq \$25,000, any media/public matter, or any legal consultation must be escalated to the Commission.

Function	Authority	Delegation	High-Risk?
Procedural notice filings	IDAPA 35.02.01	Delegable	No
Waiver of statutory deadlines with financial effect \geq \$25,000	§63-3045	Non-Delegable	Yes
Public/media statements	Internal policy	Non-Delegable	Yes
Legal review of contested cases	§63-3045	Non-Delegable	Yes

IDAHO STATE TAX COMMISSION
Resolution 25-02

**Property Tax Delegation
Delegated Authorities**

Function	Authority	Delegation	High-Risk?
Routine property assessment guidance	§63-105A; IDAPA 35.01.03	Delegable	No
State equalization orders	§63-109	Non-Delegable	Yes
Adoption of appraisal manuals	§63-208	Non-Delegable	Yes
Certification of county abstracts (routine compliance)	§63-404	Delegable	No
Certification errors > \$25,000 impact	§63-404	Non-Delegable	Yes
Property exemption approvals (routine <\$25,000)	§63-602	Delegable	No
Property exemption approvals > \$25,000 fiscal effect	§63-602	Non-Delegable	Yes
Centrally assessed property valuations	§63-404; §63-410	Non-Delegable	Yes
Public/media statements on property tax	Internal policy	Non-Delegable	Yes
Legal review of county disputes or assessment appeals	§63-409	Non-Delegable	Yes

⚠ High-Risk Trigger Reminder:

Any matter ≥ \$25,000, any media/public matter, or any legal consultation must be escalated to the Commission.

Delegated Action	Delegated To	Threshold / Scope	Idaho Code Reference
Negotiation and execution of MOUs with County Assessors	COO or Division Administrators	N/A	§ 67-1805
Approval of emergency property tax relief measures during declared disasters	COO or Division Administrators	N/A	§ 63-3045A

Delegation Matrix

Delegated Action	Delegated To	Idaho Code Authority	Notes / Conditions
1. Investigations & Hearings	Division Administrators, Appeals Manager, or designees	IC§ 63-105, IC§ 63-3042	Broad investigative powers; hearings for tax disputes
2. Revocation/Denial of Permits (Bond Required)	Bureau Chiefs, Division Administrators, COO	IC§ 63-3045B	Applies where bonds are required for permits/licenses
3. Revocation/Denial of Permits (No Bond Required)	Bureau Chiefs in Audit, Compliance, or Revenue Ops	IC§ 63-3045B	Internal review steps clarified in procedures
4. Bond Demands, Releases, Waivers	Bureau Chiefs (Discovery, Fuels, Field, Central Compliance)	IC§ 63-3065A	Actions pursuant to taxpayer bond obligations
5. Notices of Deficiency	Designated Employees in Audit, Compliance, Revenue Ops	IC§ 63-3045	Must follow deficiency notice procedures
6. Formal Summons Issuance	Bureau Chiefs (Audit, Compliance), Field Office Managers	IC§ 63-3042	Enforces appearance of witnesses or production of records
7. Jeopardy Assessments	Field & Central Compliance Bureau Chiefs	IC§ 63-3043	For immediate assessment when tax collection is at risk
8. Liens, Levies, Collection Warrants	Compliance Division Administrator, Bureau Chiefs	IC§ 63-1005, IC§ 63-1007	Lien/warrant procedures under state collection laws
9. Waivers of Statute of Limitations	Bureau Chiefs in Audit/Compliance or designees	IC§ 63-3072	Extends time limits for assessments or collections
10. Non-MTC Audits & Nexus Investigations	Bureau Chiefs in Audit	IC§ 63-105, IC§ 63-3038	Applies to non-Multistate Tax Commission activities
11. Assignment of Collection Accounts to Vendors	Compliance Division Admin, Bureau Chiefs	IC§ 63-1005	Outsourcing collection under statutory collection powers
12. Request for Writ of Mandate	Bureau Chiefs (Discovery, Field, Central Compliance)	IC§ 63-3042, Title 7, Ch. 3	Legal action to enforce compliance
13. Settlement of Tax Liabilities	Various tiers based on dollar thresholds	IC§ 63-3075	Delegation up to \$49,999; larger settlements to Commission

14. Voluntary Disclosure Agreements	Bureau Chiefs in Audit	IC§ 63-3038	Agreements with taxpayers to disclose liabilities voluntarily
15. Notice and Demand Letters	Audit & Compliance Staff	IC§ 63-3045, IC§ 63-3065	Demand for payment of tax liabilities
16. MTC Audit and Nexus Investigation Authorizations	Bureau Chiefs in Audit	IC§ 63-3038	Collaboration with Multistate Tax Commission
17. Abatement of IFTA Penalties	IFTA Commissioner, Assistant Commissioner	IC§ 63-2434	International Fuel Tax Agreement penalty abatement
18. Settlement of Centrally Assessed Property Appeals	Property Tax Division Admin, Oversight Commissioner	IC§ 63-410, IC§ 63-3045B	Thresholds up to \$2,100,000 in Idaho value
19. Approval of Nonstandard Fuel Tax Refunds	Audit Division Admin, Fuels Tax Bureau Chief	IC§ 63-2410	Refunds outside standard criteria
20. IRS Information Requests & Agreements	Audit Division Admin, Govt Liaison	IC§ 63-3076	Confidential information exchange with IRS
21. Interagency Information Exchange Requests	Division Admins, Govt Liaison	IC§ 63-3076, IC§ 63-105	Exchange of taxpayer info with other state agencies
22. Refund Approval Thresholds	RO Division Admin (up to \$49,999) Commission (above)	IC§ 63-3067	Ensures large refunds are reviewed at higher levels
23. Refund Seizure	Compliance Division Admin or designee	IC§ 63-3067	Applying taxpayer refunds against outstanding liabilities
24. Add Refunds	Compliance & RO Division Admins or designees	IC§ 63-3067	Issuance of supplemental refunds
25. Certified Statements of Operating Property Value	Operating Property Bureau Chief	IC§ 63-410	Annual transmission to county auditors

IDAHO STATE TAX COMMISSION
Resolution 25-02

Exhibit D – High-Risk Definition & Examples

In the context of Commission governance and oversight, a high-risk matter is any activity, decision, or situation with a heightened potential for significant negative consequences if not properly managed or controlled.

High-risk matters are typically those that could reasonably cause:

- Substantial financial loss to the state or taxpayers.
- Legal or regulatory violations with serious penalties.
- Damage to public trust or agency credibility.
- Material impairment to the agency’s ability to perform its mission.

High-Risk triggers include:

- Financial: Settlements, refunds, abatements, or expenditures above established thresholds; large tax assessments; multi-year liabilities.
- Legal/Compliance: Matters that could set precedent; involve constitutional issues; carry high litigation exposure.
- Operational: System failures affecting core tax processing; data breaches; major audit errors.
- Reputational: Media-sensitive issues; politically charged cases; taxpayer rights controversies.
- Policy/Authority: Actions without clear statutory authority; delegation decisions with unclear accountability.

High-Risk matters generally require:

- Direct Commission involvement if they fall within non-delegable powers.

⚠ High-Risk Trigger Reminder:

Any matter ≥ \$25,000, any media/public matter, or any legal consultation must be escalated to the designated Oversight Commissioner.

Routine Delegation Protocol

Function	Authority	Delegation	High-Risk?
Routine refunds under \$25,000	§63-3067	Delegable	No
Refunds ≥ \$25,000	§63-3067	Non-Delegable	Yes
System outage recovery (no financial impact ≥ \$25,000)	Internal ops	Delegable	No
Public/media statements	Internal policy	Non-Delegable	Yes
Legal consultation on operational issue	Internal	Non-Delegable	Yes

August 27, 2025

MEMORANDUM
Commissioner Role Authority Summary

Purpose

This memorandum outlines the statutory and constitutional duties of the Idaho State Tax Commissioners, identifies non-delegable governance functions, and reinforces the fiduciary and oversight responsibilities that safeguard the public trust and the Commissioners' constitutional obligations.

Commissioners as Constitutional Executive Officers

Under the Idaho Constitution and Idaho Code Title 63, Commissioners of the Idaho State Tax Commission (ISTC) are executive officers entrusted with the general supervision and control of tax administration and revenue enforcement in Idaho. While operational execution may be delegated to agency staff, the Commissioners retain ultimate legal accountability for the agency's governance, policy setting, and adjudication functions.

Statutory Authority (Idaho Code Title 63, Chapter 1)

Key statutory provisions include:

- § 63-102 (General Powers and Duties): Grants the Commission supervisory authority over the execution of all revenue laws of the state.
- § 63-105 (Rulemaking Authority): Authorizes the Commission to adopt rules and regulations necessary for tax law enforcement.
- § 63-3045 and § 63-3049 (Appeals & Hearings): Designates the Commission as a quasi-judicial body for taxpayer disputes, requiring direct Commission involvement in formal appeals.

Core Commissioner Responsibilities

Function	Delegable?	Legal Basis
Supervision & Control of Tax Administration	Partially	Idaho Code § 63-102
Adoption of Rules and Formal Policies	No	Idaho Code § 63-105; Idaho APA (Title 67, Chapter 52)

Quasi-Judicial Adjudications (Appeals, Hearings)	No	Idaho Code § 63-3045, § 63-3049
High-Value Settlements & Waivers (above thresholds)	No	Oversight obligation; fiduciary duty
Oversight of Compliance and Internal Controls	No	Fiduciary and constitutional duty
Execution of Routine Administrative Functions	Yes	Delegable via Commission Resolution

Non-Delegable Governance Powers

The Commissioners cannot delegate functions that:

1. Involve rulemaking or formal policy adoption.
2. Require the Commission to act in its quasi-judicial capacity (e.g., appeals, administrative hearings).
3. Constitute fiduciary oversight of public funds, including:
 - a. Approval of significant settlements.
 - b. Authorizing substantial refunds or abatements.
4. Demand official Commission action under Idaho's Open Meeting Law.

Delegable Administrative Functions

The Commission may, through formal resolutions, delegate:

- Operational execution (e.g., audits, collections).
- Case-level decisions within monetary or policy thresholds.
- Signing authority for routine correspondence.
- Internal management and compliance functions (subject to oversight triggers).

Such delegations must be clearly defined, documented, and include oversight mechanisms ensuring Commissioners retain ultimate accountability.

Commissioners' Fiduciary Duty & Oversight Obligations

Commissioners have a constitutional and statutory fiduciary duty to:

- Ensure lawful administration of state revenue laws.
- Maintain robust oversight of agency operations and delegations.
- Safeguard taxpayer rights and the integrity of public funds.
- Uphold transparency and accountability through adherence to Idaho's Open Meeting and Public Records laws.

Personal Liability Shield

When acting within the scope of their official duties and in good faith, Commissioners are protected under Idaho law from personal liability. However, this protection is contingent upon:

- Acting within statutorily authorized boundaries.
- Maintaining active and documented oversight of delegated functions.
- Ensuring decisions reflect reasonable diligence and compliance with fiduciary standards.

Conclusion

The Commissioners' role transcends operational management; it embodies the governance, oversight, and policy leadership necessary to maintain public trust and constitutional fidelity. While administrative delegations are vital for efficient agency operations, ultimate accountability for policy, oversight, and governance resides solely with the Commission.

August 27, 2025

Comparison Document – Original vs. Revised Resolution 25-01

1. Structural Comparison

Original Resolution:

- Simple 4-point structure with basic delegation framework.
- Single attached exhibit listing actions.

Revised Resolution:

- Expanded sections: Scope, Sub-Delegations, Threshold Controls, Oversight, Revocation.
- Segregates Exhibits A (Core), B (Supplemental), and C (Catch-All Delegations).

2. Delegation Thresholds

Original Resolution:

- Delegation thresholds segmented at \$5,000, \$10,000, \$25,000, \$49,999.

Revised Resolution:

- Lowered thresholds: \$2,500 (Employees), \$10,000 (Bureau Chiefs), \$25,000 (Division Admin), \$49,999 (Oversight Commissioner).
- Full Commission approval required above \$50,000.

3. Oversight & Sub-Delegations

Original Resolution:

- Mentions sub-delegations but lacks detailed process.
- Oversight primarily informal.

Revised Resolution:

- Formal sub-delegation procedure (COO & Oversight Commissioner approval, Secretary filing).
- Quarterly settlement reports (> \$10K), annual compliance audits instituted.

4. Exhibits and Statutory Linkage

Original Resolution:

- Single Exhibit matrix with broad authority listings.

Revised Resolution:

- Exhibit A: Core Delegations (linked to Title 63 statutes).
- Exhibit B: Supplemental Delegations (Installments, Waivers, Setoffs, POAs).
- Exhibit C: Catch-All Delegations (Emergencies, MOUs, Rulemaking Initiatives).

5. Governance & Compliance Enhancements

Original Resolution:

- General authority references with minimal procedural control.

Revised Resolution:

- Explicit thresholds and authority chain.
- Delegation Control Checklists, Approval Memo Templates, and Oversight Procedures.
- High-risk delegations require escalation and documented justification.
- Delegation Implementation Checklist ensures comprehensive rollout tracking.

6. Policy Gaps Addressed

- Introduced quarterly reporting obligations.
- Mandated annual delegation audits.
- Added COO validation layer with formalized documentation.
- Created a structured catch-all framework (Exhibit C) for flexible statutory alignment.
- Enhanced statutory cross-referencing for all delegations to Idaho Code Title 63.

Conclusion

The Revised Resolution 25-01 significantly strengthens the Idaho State Tax Commission's delegation framework by introducing clearer authority structures, procedural rigor, oversight controls, and statutory compliance measures. It resolves prior governance gaps while future-proofing the agency's ability to adapt to emerging statutory mandates.

Chief Operating Officer Delegation Approval Memo

TO: Commission Secretary
FROM: Chief Operating Officer
DATE: _____
SUBJECT: Delegation Approval – [Delegated Action]

In accordance with Idaho State Tax Commission Resolution 25-02 – Delegation of Authority, I have reviewed the delegation assignment detailed below and confirm its compliance with statutory requirements and internal delegation procedures.

- Delegation Details:
- Delegated Action: [Describe Action]
- Delegated Position Title: [Position Title]
- Employee Name: [Name]
- Idaho Code Reference: [e.g., § 63-3075]
- Delegation Threshold: [Dollar Amount or N/A]
- Effective Date: [MM/DD/YYYY]
- Expiration/Review Date: [MM/DD/YYYY]

As Chief Operating Officer, I certify that this delegation is authorized within the thresholds set forth in Resolution 25-02 and Idaho Code Title 63. The delegation has been documented, filed with the Commission Secretary, and the employee has been trained on the scope and limitations of their authority.

Chief Operating Officer

Date: _____

Division Administrator Delegation Compliance Certification Memo

TO: Commission Secretary

FROM: [Division Administrator Name], [Division Name]

DATE: _____

SUBJECT: Delegation of Authority Compliance Certification – Resolution 25-02

In accordance with Idaho State Tax Commission Resolution 25-02 – Delegation of Authority, I hereby certify that:

1. All delegations of authority within the [Division Name] have been reviewed and align with Exhibits A, B, and C of Resolution 25-02.
2. Any sub-delegations made within the division are documented in writing and filed with the Commission Secretary.
3. All delegated employees have been notified of their authority scope and provided the necessary procedural training.
4. Delegated actions are being performed within the approved thresholds and Idaho Code Title 63 authorities.
5. Oversight controls, including documentation retention and escalation protocols, are in place and adhered to.

This certification affirms compliance with the Resolution 25-02 framework and ensures accountability for delegated functions within the division.

[Division Administrator Name]
[Division Name]

Filed with:

Maria Young, Commission Secretary
Date: _____