IDAHO STATE TAX COMMISSION

RESOLUTION 22-01

WHEREAS, Idaho Code § 28-50-107(d) provides that a record or signature will not be deemed legally invalid solely because an electronic signature is used and an electronic signature is allowed to be used when law requires a signature; and

WHEREAS, Idaho Code § 28-50-118 allows each governmental agency to determine whether and to what extent they will accept electronic signatures; and

WHEREAS, Idaho Code § 63-115 allows the State Tax Commission to accept any return or other document filed that has been transmitted electronically; and

WHEREAS, the Idaho Uniform Power of Attorney Act § 15-12-102(12) allows a power of attorney form to be signed electronically;

NOW, THEREFORE, the State Tax Commission, by a vote taken at its public meeting of Monday, May 9, 2022, adopts this resolution to accept electronic signatures, as defined in Idaho Code § 28-50-102(8), on all forms and documents submitted to the Tax Commission.

DATED this 9th day of May 2022.

Jeff McCray
Chairman

ATTEST

Maria Young
Secretary

Resolution 22-01