

**IDAHO STATE TAX COMMISSION**  
**ADMINISTRATIVE POLICY MEMORANDUM NO. 14-03**  
(Replaces Administrative Policy Memorandum No. 10-03,  
Conflict of Interest and Ethical Conduct, dated June 30, 2010)

**DATE:** April 9, 2014

**SUBJECT:** Code of Ethics and Professional Conduct

**AUTHORITY:**

- Attorney General's "[Idaho Ethics in Government Manual](#)" and all references
- [Division of Human Resources](#) Rule 024, Conflict of Interest and Personal Conduct
- Idaho State Tax Commission Strategic Plan

**PURPOSE:** To establish principles and expectations for Idaho State Tax Commission (Tax Commission) employees to serve ethically and professionally and in the public's best interest to assure transparency, impartiality, independence, and honesty.

**POLICY:** Employees of the Tax Commission will maintain a high standard of ethics and professionalism to ensure proper performance of state business and strengthen the faith and confidence of the people of Idaho with the integrity of government and state employees.

**PRINCIPLES AND EXPECTATIONS:** In accordance with the Tax Commission's vision and mission employees shall:

- Model and promote the Tax Commission values
- Be dedicated to a high standard of honesty and integrity in all matters in order to merit the respect and confidence of the citizens
- Protect the integrity of government
- Administer tax laws in a respectful, honest, fair, and equitable manner, without regard to personal bias and grant no exemption, exclusion, credit, or other advantage to any taxpayer or group, which is not provided by law
- Provide prompt, efficient, and quality customer service to all taxpayers, their representatives, and others
- Educate taxpayers of their rights and responsibilities to ensure the highest possible level of voluntary compliance with the laws
- Avoid special interests from unduly influencing governmental action
- Adhere to all applicable laws, rules and policies
- Promptly report violations to an appropriate person or persons within the organization

This policy is not intended to cover every questionable situation or dilemma that an employee may encounter. It is the employees' responsibility to consult with their immediate supervisor, Division Administrator/Program Manager, or Human Resources if they have questions, at any time, regarding the Tax Commission's code of ethics and professional conduct.

Managers and supervisors have an additional responsibility of promoting and modeling the principles set forth in this policy and in fostering a culture in which ethical and professional conduct is recognized, valued, and exhibited by all Tax Commission employees.

**CONFLICTS OF INTEREST:**

Conflict of interest is any official action, decision, or recommendation by a person acting in a capacity as a public official, the effect of which would be to the private pecuniary benefit of the person or a member of the person's household or a business with which the person or a member of the person's household is associated.

Tax Commission employees are responsible for making business decisions free from influence, or the appearance of influence, of any conflicting interests and for conducting agency business ethically and legally.

Employees of the Tax Commission shall not take any official action or make a formal decision or formal recommendation concerning any matter where there is a conflict of interest and they have failed to disclose such conflict.

In order to determine whether a conflict of interest exists, an employee shall prepare a written statement describing the matter to be acted upon and the nature of the potential conflict, and shall deliver the statement to his/her Division Administrator/Program Manager.

Employees are prohibited from engaging in conduct that could reasonably be interpreted by Idaho taxpayers as an improper influence or impediment to the performance of official duties.

Some examples of prohibited activities include, but are not limited to:

- Using their Tax Commission position for personal or financial gain
- Soliciting or accepting gifts except as defined in [Idaho Code 18-1356\(5\) \(c\)](#)
- Engaging in outside employment or business activity that conflicts or creates an appearance of a conflict with the duties of the Tax Commission
- Political activities except as defined in [Idaho Code 67-5311\(2\)](#)

**ENFORCEMENT:**

Violations of this policy may lead to corrective action and, depending upon the seriousness of the circumstances, result in immediate disciplinary action up to and including dismissal. Violators may also be subject to any civil penalties which may be assessed in accordance with Idaho Code.

**STANDARDS AND PROCEDURES:**

The Tax Commission has adopted and made part of this policy the Personnel Procedures Manual Section 1 - Administrative Policies and Standards.

**EFFECTIVE:**

Adopted by the Idaho State Tax Commissioners on April 9, 2014 and effective immediately.

**DISTRIBUTION:**

This policy will be published on Tax Insider upon adoption by the Commissioners, distributed to all employees of the Tax Commission, and included in New Hire Orientation. A signed statement acknowledging receipt of the policy is required from each employee and will be maintained by Human Resources.

**EXPIRATION:**

This policy expires on April 9, 2018.