

Building Bridges With Taxpayers



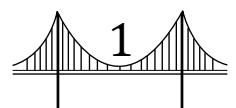
IDAHO
State Tax Commission

2012 Annual Report

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This annual report gives an overview of Idaho's major tax revenues and describes various tax-related programs administered by the Idaho State Tax Commission. Property tax statistics cover the 2011 calendar year unless otherwise noted. Sales, income, and other taxes are reported for fiscal year 2012 (July 1, 2011, through June 30, 2012).



A Message from the Commissioners

Our message last year was that we were “Taking a New Road”—going down a path of accountability and transparency that was—and is—unprecedented for the Idaho State Tax Commission. In 2012 we continued down that road, and found that it led us to “Building Bridges with Taxpayers.” We’ve come a long way in our journey, and rediscovered the fact that we need partners to help us accomplish our mission of providing equitable tax administration for Idaho.

One of the cornerstones of our commitment to “building bridges” is our renewed emphasis on reaching out to the taxpayers we serve. To that end, we launched an expanded outreach program that you’ll read more about in the pages that follow. We focused on what we’re calling our “2 in 2” campaign—an initiative that aims to achieve two goals over two years: boosting public confidence in us, and raising employee pride to a greater level than ever before.

The Tax Commission welcomed a new member this year—Ken Roberts—who shares the other commissioners’ dedication to outreach and customer service. His fresh perspective and legislative experience are a welcome addition to the group, and we look forward to accomplishing great things together.

Like any other worthwhile task, building bridges with taxpayers takes time, energy, and commitment. We’ve set our goals high in that regard, and we’re devoted to doing what it takes to earn the respect and trust of the citizens we work for. We invite your comments—encouragement or suggestions—in an effort to help us reach our goals.



Tom Katsilometes, Rich Jackson, Chairman David Langhorst, Ken Roberts

Tom Katsilometes *Rich Jackson* *David R. Langhorst* *Ken A. Roberts*

Our Mission

To provide courteous, quality services and to administer the state's tax laws in a fair, timely, and cost-effective manner to benefit Idaho citizens.

Strategic Plan and Performance Goals for FY2012

These goals are the guiding principles by which we have chosen to do business.

- Administer tax law and develop rules and policies that promote fairness, consistency, and compliance.
- Retain, develop, recruit, and value a high-quality workforce.
- Seek and implement efficiencies, improvements, and innovations in agency programs and services.
- Protect human, intellectual, and physical assets.

Making Connections

Enhanced security measures protect taxpayer information

In FY2012, we upgraded our information technology (IT) infrastructure to eliminate weak spots and modernize our equipment. We replaced old servers that were close to breaking down with new, energy-efficient ones that back each other up. These updates allowed us to continue bringing in the state's revenue without any down time, while also saving energy.

Our IT staff also updated and enhanced the security of all our desktops and laptops statewide as part of an upgrade to Windows 7, as well as replaced the agency's telephone system.

Our Tax Discovery Bureau (TDB) improved security for taxpayers by replacing Social Security numbers (SSNs) with identification numbers on payment vouchers. This was the catalyst that resulted in getting new software that allows us to print payment vouchers that will no longer contain SSNs in the scan lines.

Advanced technology improves communication

Our GIS staff created a free mobile application that allows taxpayers and county personnel to view county maps on their iPhone, android, or tablet. And, the Public Information Office produced short tutorials for taxpayers on our own YouTube channel.

E-filing makes strides for business income tax

The business community caught on to what individual income tax filers have known for years—that filing electronically is the way to go. E-filing of Idaho business income tax returns jumped a whopping 78% from FY2011 to FY2012. Similarly, employers are taking advantage of the e-file option to submit their W-2s and annual reconciliation. E-filing of income tax withholding increased by 24% overall from the prior fiscal year. Also, individual income tax e-filing was up 5% from FY2011.

Agency garners national awards

The Federation of Tax Administrators recognized our Excise Tax Specialist Don Anderson with the National Chair's Award for his dedication and contribution to the Tobacco Tax Section Uniformity Committee. Anderson chairs the Communication and Legislation Uniformity subcommittee and works closely with our sister states and industry representatives to improve communication and processes.

Meanwhile, Steve Miller—former revenue operations administrator for the Tax Commission—was honored with the Robert E. Beck award from the Federation of Tax Administrators for his career-long contributions to fuels tax uniformity. Miller retired from the agency after 42 years of service to the Tax Commission.

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Tax Commission promotes transparency

We took a proactive role in inviting Idaho taxpayers to attend our monthly Open Meetings, as well as encouraging them to participate in negotiated rulemaking. Supporting this philosophy of transparency, the Tax Commissioners piggy-backed on their visits to field offices by meeting with editorial boards of the Lewiston Tribune and the Coeur d'Alene Press to answer any questions the newspaper boards had about taxes or the agency.

Forging new relationships with other government agencies

Our business units collaborated with other parts of government, such as:

- Employees from Income Tax Audit and Management Services worked with the Idaho Department of Lands on the implementation of the Idaho oil and natural gas severance tax. The recent discovery of commercially viable natural gas in Payette County allowed us to work closely together on implementing the related laws.
- The Geographic Information Services (GIS) section partnered with the Department of Administration and Idaho's counties to create a project that gave all state agencies access to county parcel data.
- GIS staff saved county offices money by developing a desktop GIS mapping application for them to view geographic data for free.
- The Tax Discovery Bureau (TDB) provided sales and use tax training for vehicle transactions with the Departments of Motor Vehicles at the Idaho Transportation Department's 15 workshops in Boise, Coeur d'Alene, Lewiston, Rigby, Pocatello, and Twin Falls.

Outreach programs make statewide connections

Tax Commission staff touched citizens in every corner of Idaho through their public outreach efforts. To name a few, these efforts included:

- Training volunteers sponsored by the AARP and the IRS to prepare tax returns for elderly and low-income taxpayers statewide.
- Offering international student tax workshops at Brigham Young University-Idaho in Rexburg, and Idaho State University in Pocatello.
- Explaining pass-through withholding and miscellaneous estate issues to the Estate Planning Council in Idaho Falls.
- Meeting with Coeur d'Alene and Spokane Tax Aid Groups to clarify Idaho additions, subtractions, and nonresident return issues, as well as North Idaho College students in Coeur d'Alene.
- Answering Idaho tax questions for the American Business Women's Association chapter in Pocatello.
- Participating in Governor Otter's "Capital for a Day" program, our Tax Commissioners visited Garden Valley/Crouch, Fruitland, New Meadows, Coeur d'Alene, Ashton, and Boise; meeting with County Commissioners, our Tax Commissioners traveled to Owyhee, Madison, and Gem counties; and speaking as featured guests, our Tax Commissioners presented at Rotary Clubs and Chambers of Commerce around the state.
- Offering free tax help in Spanish, Taxpayer Services volunteered at the Mexican Consulate in Boise for a day.
- Teaching the free class, "Starting Your Business on the Right Track," online and in-person in Boise and Coeur d'Alene, employees covered the basic tax requirements for Idaho businesses.
- Hosting nine regional classes, averaging between 18-35 students each, our Property Tax section covered diverse topics from "Transient Personal Property" to "Timber Appraisal" to "Urban Renewal." Property Tax's semi-annual appraisal schools were held in January and July, and had a student attendance of 300-400 each.

Idaho Taxes

Most of Idaho's tax revenues come from three sources: income tax (personal and corporate), sales/use tax, and property tax.

Listed below are taxes collected by the state. Property taxes are collected by counties and taxing districts to provide local services and do not generate revenue for state use.

Type of Tax	What is Taxed	Rate	Other information
Beer and Wine Tax	Beer Wine	\$0.15/gallon \$0.45/gallon	
Boise Auditorium District Hotel/Motel Room Sales Tax	Hotel/motel occupants in the Boise metropolitan area	5%	<i>Exception:</i> Long-term residents (more than 30 consecutive days).
Cigarette Tax	Package of 20	\$0.57	Wholesalers pay this tax to the Tax Commission.
Corporate Net Income Tax	Idaho taxable income	7.4%	Multistate businesses must apportion their income using a three-factor formula made up of property, payroll, and sales (the sales factor is double-weighted).
Electricity Tax	Water-generated electricity	1/2 mill per kilowatt hour	<i>Exception:</i> There is no tax on the sale of electricity used for irrigation, manufacturing, mining, milling, smelting, refining, or processing.
Gasoline Tax	Gasoline Aviation fuel Jet fuel	\$0.25/gallon \$0.07/gallon \$0.06/gallon	Off-road users get refunds for tax on gasoline used in equipment and auxiliary engines.
Individual Income Tax	Idaho taxable income	1.6% to 7.4%	Rate depends on income.
Mine License Tax	Value of ores mined or extracted	1%	
Sales/Use Tax	Retail sales and rentals of tangible personal property; admission fees and fees for recreation or hotel/motel rooms (except stays of more than 30 days). Use tax applies if sales tax was not paid at the point of purchase.	6%	<i>Exception:</i> Utilities, motor fuels (which are taxed separately), prescription drugs, and tangible personal property used in manufacturing, farming, processing, mining, and fabricating.
Severance Tax	Market value of oil and gas produced or sold in Idaho	2.5%	
Special Fuels Tax	Diesel Propane Natural Gas	\$0.25/gallon \$0.181/gallon \$0.197/therm	Off-road users get refunds for tax on gasoline used in equipment and auxiliary engines.
Tobacco Tax	All tobacco products except cigarettes	40% of wholesale price	
Travel & Convention Hotel/Motel Tax	Hotel/motel occupants and campground users	2%	<i>Exception:</i> Long-term residents (more than 30 days in a row).

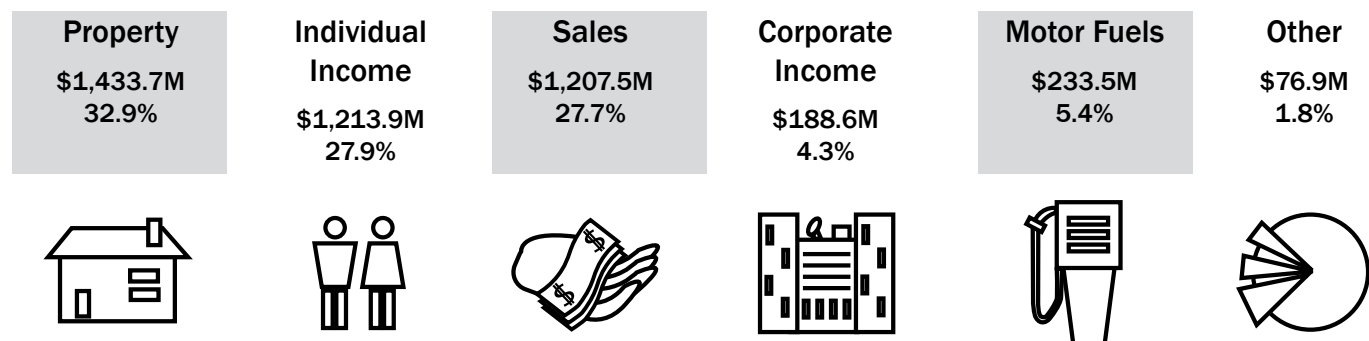
Audit and Collections

The Tax Commission is responsible for conducting audits of tax returns filed by individuals and businesses and for collecting taxes owed that haven't been paid. The Audit and Collections program encourages voluntary compliance with tax laws and enforces those laws in cases where voluntary compliance is lacking.

The figures below represent a four-year comparison of revenues generated by Audit and Collections.

Source	FY2009	FY2010	FY2011	FY2012
Sales & Use Tax	\$10,986,467	\$13,340,448	\$11,182,156	\$10,624,600
Withholding	486,910	615,554	468,118	590,254
Motor Fuel Taxes	2,410,601	1,140,347	630,762	844,900
Miscellaneous Taxes (Cigarette, Tobacco, Beer, Wine)	872,233	190,442	199,716	269,260
Income Taxes:				
Individual	13,452,079	13,811,418	22,635,351	24,318,649
Corporate	15,804,679	20,622,273	22,336,471	10,778,918
Estate Tax	0	26,209	600,188	0
Travel & Convention and Greater Boise Auditorium District	4,687	12,418	16,940	31,940
Total Audit Recoveries	44,017,656	49,759,109	58,069,701	47,440,521
Collections of Delinquent Taxes	120,254,001	123,761,971	124,020,622	104,842,342
Total Enforcement Revenues	\$164,271,657	\$173,521,080	\$182,090,323	\$152,282,863

State and Local Taxes Collected



Most figures are for FY2012. Property tax reflects calendar year 2011. Property tax amounts reflect approved budgets and may not represent actual collections. Sales tax includes revenue sharing; income tax includes Permanent Building Fund.

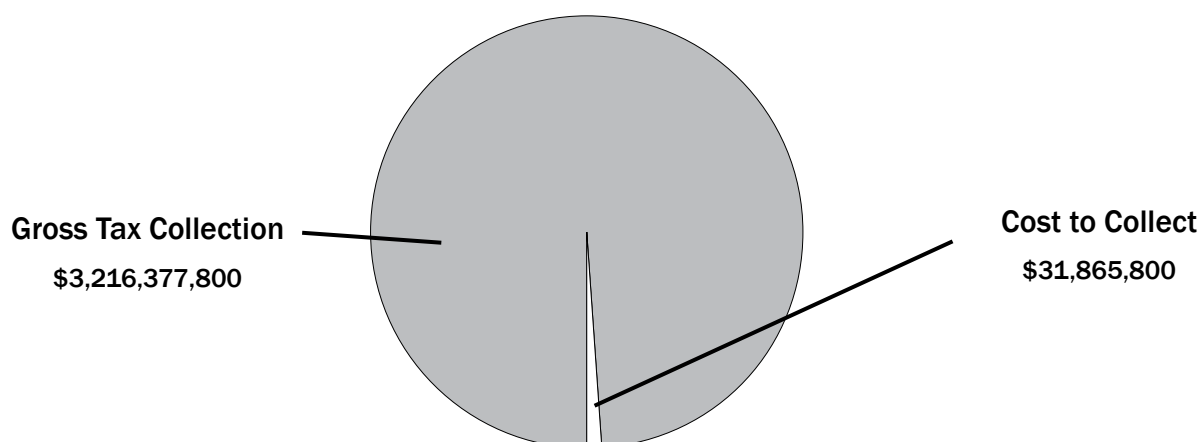
Idaho Revenues

The Tax Commission collected revenues totaling more than \$3 billion in fiscal year 2012. This was an increase of more than \$123 million or about 3.9 percent from the previous year.

A two-year comparison of revenues by category is shown below. These figures represent gross collections.

Source	FY2011	FY2012	% Change
Individual Income Tax	\$1,454,668,946	\$1,514,529,487	4.1
Corporate Income Tax	191,154,777	206,626,694	8.1
Sales & Use Tax	1,166,271,518	1,216,228,286	4.2
Cigarette Tax	39,476,745	38,250,269	(3.1)
Tobacco Tax	9,849,084	10,204,253	3.6
Beer Tax	4,213,925	4,138,654	(1.8)
Wine Tax	3,880,809	4,163,650	7.3
Electricity (kilowatt hour)	2,429,958	2,981,630	22.7
Mine License Tax	2,417,791	3,220,445	33.2
Estate Tax	600,481	200	(100)
Unclaimed Property	9,684,518	8,675,986	(10.4)
Escheat Trust	33,078	0	(100)
Motor Fuel Taxes	240,165,684	237,319,985	(1.2)
Boise Auditorium District Tax	3,538,164	4,008,111	13.3
Travel & Convention Tax	6,665,722	7,084,790	6.3
Illegal Drug Tax	151	150	(0.3)
Suspense (source not identified)	37,943	765,621	1,917.8
Miscellaneous	162,140	149,350	(7.9)
Railroad Car Co. Property Tax	100,566	105,353	4.8
Local Option Tax	2,686,962	2,915,990	8.5
Wine Direct Shipper Fee	9,350	8,875	(5.1)
Totals	\$3,138,048,311	\$3,261,377,777	3.9

Tax Revenues vs. Cost to Collect



FY2012

Distribution of Revenues

The figures below represent a two-year comparison of how the revenues collected in Idaho were distributed.

Fund	FY2011	FY2012	Change
General Fund	\$2,310,206,168	\$2,428,986,204	\$118,780,036
Fish & Game Donation	38,956	33,022	(5,935)
Abandoned Mine Reclamation Fund	791,314	1,043,013	251,699
Petroleum Storage Trust	2,107,610	2,089,539	(18,071)
Cancer Control Fund	320,235	310,402	(9,833)
Central Tumor Registry	128,094	124,160	(3,934)
Substance Abuse Treatment (Alcohol Intox.)	1,303,105	1,326,822	23,717
County Juvenile Probation	4,323,990	4,241,087	(82,903)
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	6,512,311	6,978,302	465,990
Veterans Support Donation	43,008	34,881	(8,127)
Cooperative Welfare Fund	236,472	249,694	13,222
State Aeronautics Fund	1,811,561	1,548,303	(263,258)
Parks & Rec Motor Fuels	4,633,938	4,596,087	(37,852)
Local Bridge Inspection	100,000	100,000	0
Railroad Grade Crossing	250,000	250,000	0
State Highway Account	15,365,820	15,157,881	(207,939)
Highway Distribution Fund	207,999,940	205,194,721	(2,805,219)
Search & Rescue Fund	39,886	39,561	(326)
Motor Fuel Distribution Fund	1,714,987	870,225	(844,762)
Multistate Tax Compact	1,803,289	1,958,722	155,433
Administrative & Accounting Fund	261,700	246,800	(14,900)
Motor Fuels Administrative Fund	3,571,300	3,696,000	124,700
Wine Direct Shipper Fee to ISP	2,050	1,775	(275)
Guard & Reserve Support Donation	41,886	31,015	(10,871)
Permanent Building Fund	29,902,028	31,617,186	1,715,159
Miscellaneous Income	145,108	137,607	(7,501)
Opportunity Scholarship	15,280	7,615	(7,665)
Public School Endowment	9,683,037	4,797,478	(4,885,560)
Children's Trust Donation	51,507	42,799	(8,709)
Revenue Sharing & Counties	131,214,730	138,440,353	7,225,623
Circuit Breaker	16,001,655	16,069,761	68,106
Sales Tax - Ag Property Relief	8,487,103	8,487,103	0
Sales Tax - Demonstration Pilot Project Fund	2,361,816	2,495,395	133,579
Sales Tax - Election Consolidation	4,100,000	4,248,777	148,777
Counties - Estate Tax	60,048	20	(60,028)
State Refund Fund	346,155,090	354,080,445	7,925,355
Refund Fund - County Juvenile Probation	5,258,482	451,038	(4,807,443)
Abandoned Property & Escheat	9,717,596	8,675,986	(1,041,610)
Election Campaign Fund	1,460	0	(1,460)
Suspense Fund	64,979	789,854	724,875
Boise Auditorium District	3,525,771	3,997,038	471,267
Grape Growers & Wine Producers	193,416	208,077	14,661
Idaho Food Bank Donation	113,852	110,907	(2,945)
Special Olympics Donation	24,696	21,320	(3,375)
Local Option Tax	2,563,039	2,790,806	227,768
Totals	\$3,138,048,311	\$3,261,377,777	123,329,467

Tax Revenue Sharing

In fiscal year (FY) 2011, 11.5 percent of Idaho's sales tax revenue was distributed to local governments. About 3.24 percent of Idaho's total sales tax revenue was distributed directly to cities. Half of this amount was distributed according to population, with the other half based on the market value of property in each city.

Another 3.24 percent of the sales tax revenue was distributed directly to the counties. Each county received a guaranteed annual amount of \$30,000. The rest was distributed according to population.

In addition, 4.13 percent of the sales tax was distributed to counties, eligible cities, and nonschool taxing districts according to a complex formula based on amounts received in 1999, current population (for cities and counties), and current property taxes (for other eligible nonschool taxing districts). And .89 percent of the sales tax revenue was distributed to nonschool taxing districts based on the proportionate share of each district's property tax budget. For more information on the formulas used for the distribution, contact the Tax Commission.

Also, eligible taxing districts received \$8.5 million annually in quarterly distributions from state sales tax revenues to replace property tax on agricultural equipment that was exempted from property tax by legislation in 2001. And, small amounts of lottery withholding and estate tax were distributed to eligible counties.

Distributions were made after the end of each quarter, so the FY2012 fourth quarter portion of these totals was distributed in July 2012 (FY2013).

Average Property Tax Rates

The figures on these two pages represent the 2011 and 2012 average property tax rates for urban and rural areas in each county. Rates are expressed as a percentage of a property's taxable value and include the total taxes levied by all taxing districts within the county. The urban tax rate includes all taxes paid within any incorporated city that levies property tax.

County	2011		2012	
	Avg. Urban %	Avg. Rural %	Avg. Urban %	Avg. Rural %
Ada	1.634%	1.313%	1.767%	1.413%
Adams	1.480%	0.854%	1.725%	0.948%
Bannock	1.852%	1.005%	1.929%	1.012%
Bear Lake	0.952%	0.586%	0.965%	0.588%
Benewah	1.359%	0.842%	1.536%	0.948%
Bingham	1.487%	1.369%	1.807%	1.140%
Blaine	0.706%	0.604%	0.797%	0.677%
Boise	1.266%	0.977%	1.370%	1.060%
Bonner	1.102%	0.675%	1.184%	0.714%
Bonneville	1.604%	0.987%	1.693%	1.070%
Boundary	1.136%	0.831%	1.231%	0.893%
Butte	1.972%	1.348%	1.782%	1.141%
Camas	1.395%	0.874%	1.628%	0.988%
Canyon	2.374%	1.423%	2.505%	1.484%
Caribou	1.768%	0.908%	1.971%	1.025%
Cassia	1.421%	0.867%	1.382%	0.886%
Clark	1.267%	0.967%	1.285%	0.977%
Clearwater	1.740%	1.014%	1.794%	1.038%
Custer	0.541%	0.321%	0.574%	0.335%
Elmore	2.050%	1.106%	2.180%	1.110%
Franklin	1.228%	0.887%	1.239%	0.901%
Fremont	1.104%	0.789%	1.051%	0.706%

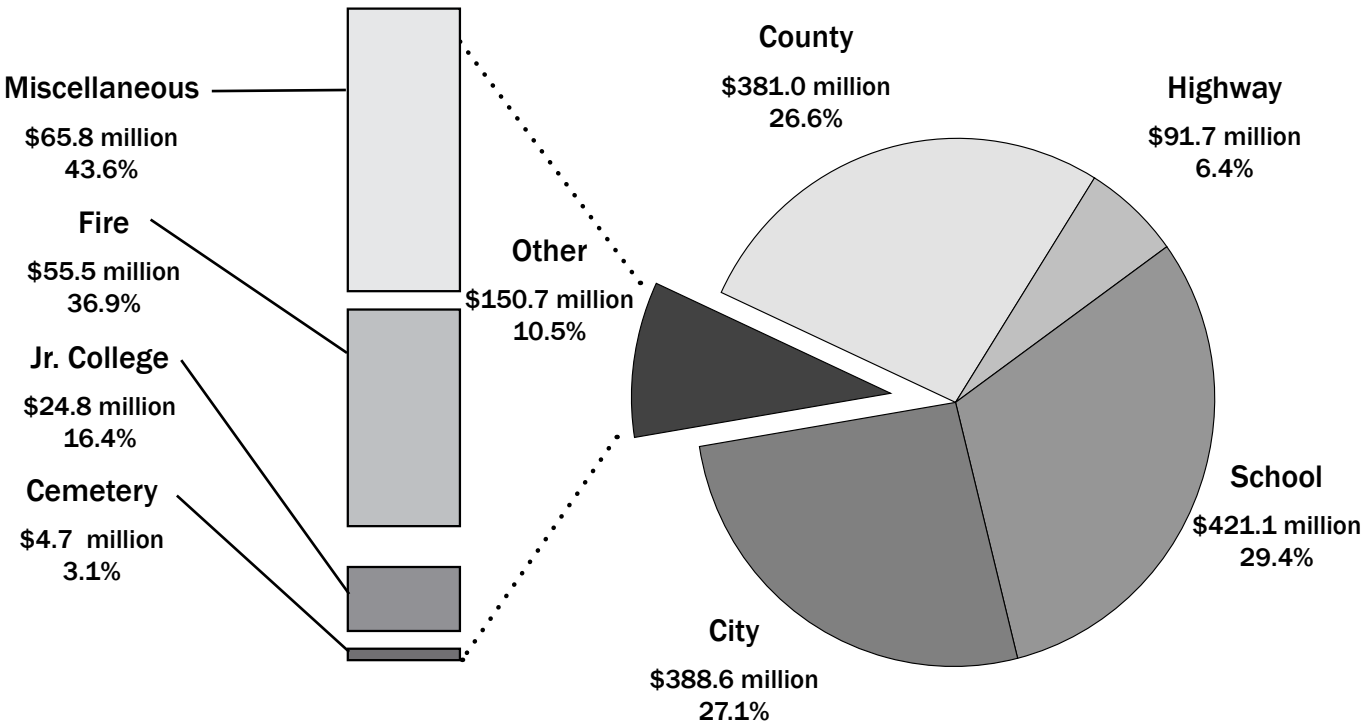
Average Property Tax Rates (continued)

County	2011		2012	
	Avg. Urban %	Avg. Rural %	Avg. Urban %	Avg. Rural %
Gem	1.760%	1.079%	2.001%	1.222%
Gooding	1.651%	0.934%	1.747%	0.965%
Idaho	1.037%	0.573%	1.066%	0.589%
Jefferson	1.847%	1.109%	1.876%	1.102%
Jerome	2.098%	1.220%	1.726%	1.227%
Kootenai	1.399%	0.926%	1.512%	1.001%
Latah	1.724%	1.303%	1.809%	1.387%
Lemhi	1.172%	0.532%	1.249%	0.564%
Lewis	1.812%	1.159%	1.867%	1.202%
Lincoln	1.693%	1.025%	1.843%	1.066%
Madison	1.560%	1.301%	1.598%	1.331%
Minidoka	1.506%	0.957%	1.356%	0.912%
Nez Perce	1.902%	1.018%	1.995%	1.060%
Oneida	1.498%	0.785%	1.548%	0.798%
Owyhee	1.479%	0.906%	1.531%	1.029%
Payette	1.516%	0.970%	1.491%	1.014%
Power	2.287%	1.496%	2.179%	1.375%
Shoshone	1.759%	1.214%	1.727%	1.138%
Teton	1.062%	0.853%	1.148%	0.907%
Twin Falls	1.726%	1.123%	1.878%	1.200%
Valley	1.214%	0.707%	1.326%	0.759%
Washington	1.526%	0.849%	1.573%	0.835%
Overall	1.526%	0.983%	1.630%	1.048%

All property tax information in this report was current as of the date of publication.

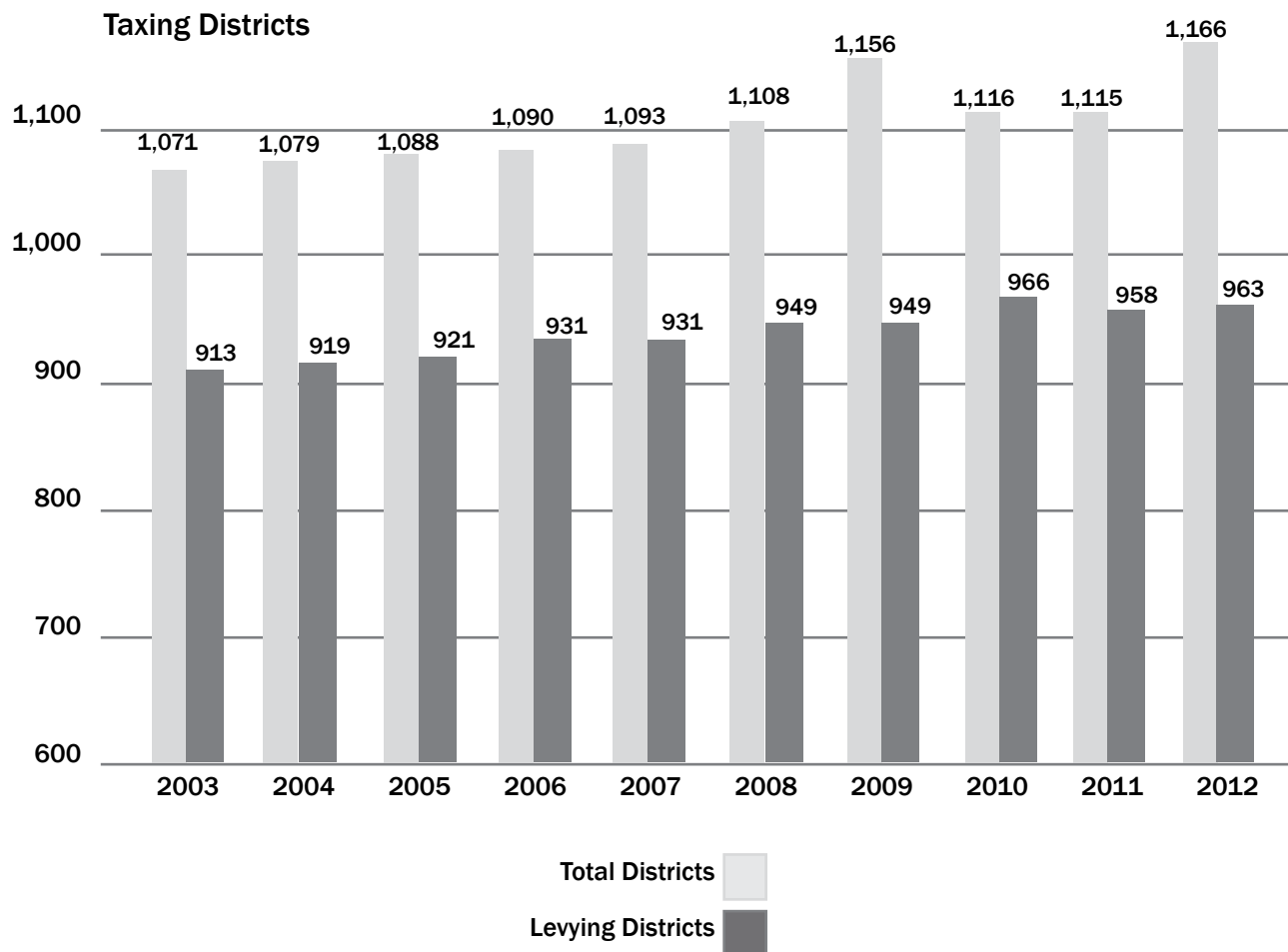
Property Tax Use

The chart on this page shows how taxing districts used 2012 property taxes and the dollars they budgeted.



Property Taxing Districts

A taxing district is a unit of government that is established to provide public services. Some districts, like cities and counties, provide a variety of services. Most have a limited purpose, such as mosquito abatement, flood control, etc. Not all taxing districts actually levy taxes, even though they're legally authorized to do so. About 14 percent of taxing districts didn't levy property taxes in 2012. Taxing districts overlap, and a property owner pays taxes to more than one district. Each piece of property lies in a unique "tax code area," which is defined by the combination of taxing districts that govern it. In 2012 there were 3,263 tax code areas in Idaho.



Property Tax Reduction (Circuit Breaker)

Idaho's Property Tax Reduction (Circuit Breaker) Program offers property tax relief to low-income elderly, widowed, disabled, and other eligible homeowners. Begun in 1974, it grew out of a widow's exemption program and was expanded in 1981.

The 2011 Property Tax Reduction Program allowed up to \$1,320 in property tax reduction for eligible households, depending on their income. As income rises, the amount of property tax reduction decreases.

The chart below shows changes in the program since 2000.

Tax Year	Approved Claimants		Benefits Paid		Eligibility	
	Number	% Change from Prior Year	Average \$ Per Claimant	Total \$ mil	Maximum \$ Income	Maximum \$ Benefit
2011	28,479	0.3	562.54	16.02	\$28,000	\$1,320
2010	28,399	1.7	565.21	16.05	28,000	1,320
2009	27,920	0.3	561.40	15.67	28,000	1,320
2008	27,831	(1.3)	554.43	15.43	28,000	1,320
2007	28,202	(1.9)	543.12	15.32	28,000	1,320
2006	28,737	7.8	534.09	15.35	28,000	1,320
2005	26,656	0.6	579.46	15.46	22,040	1,200
2004	26,493	1.8	564.93	14.97	21,580	1,200
2003	26,031	5.5	540.78	14.08	21,290	1,200
2002	24,684	6.8	517.39	12.77	20,750	1,200
2001	24,175	(0.1)	496.38	12.00	20,050	1,200
2000	24,209	(0.5)	483.29	11.70	19,570	1,200

Ratio Study

Idaho law requires that all property be assessed at market value. The Tax Commission is responsible for making sure each county assessor is assessing property at market value. To do this, the Tax Commission conducts annual ratio studies in each county. These are used to evaluate the assessment process in the counties and to equalize the distribution of state school funds and local school property taxes.

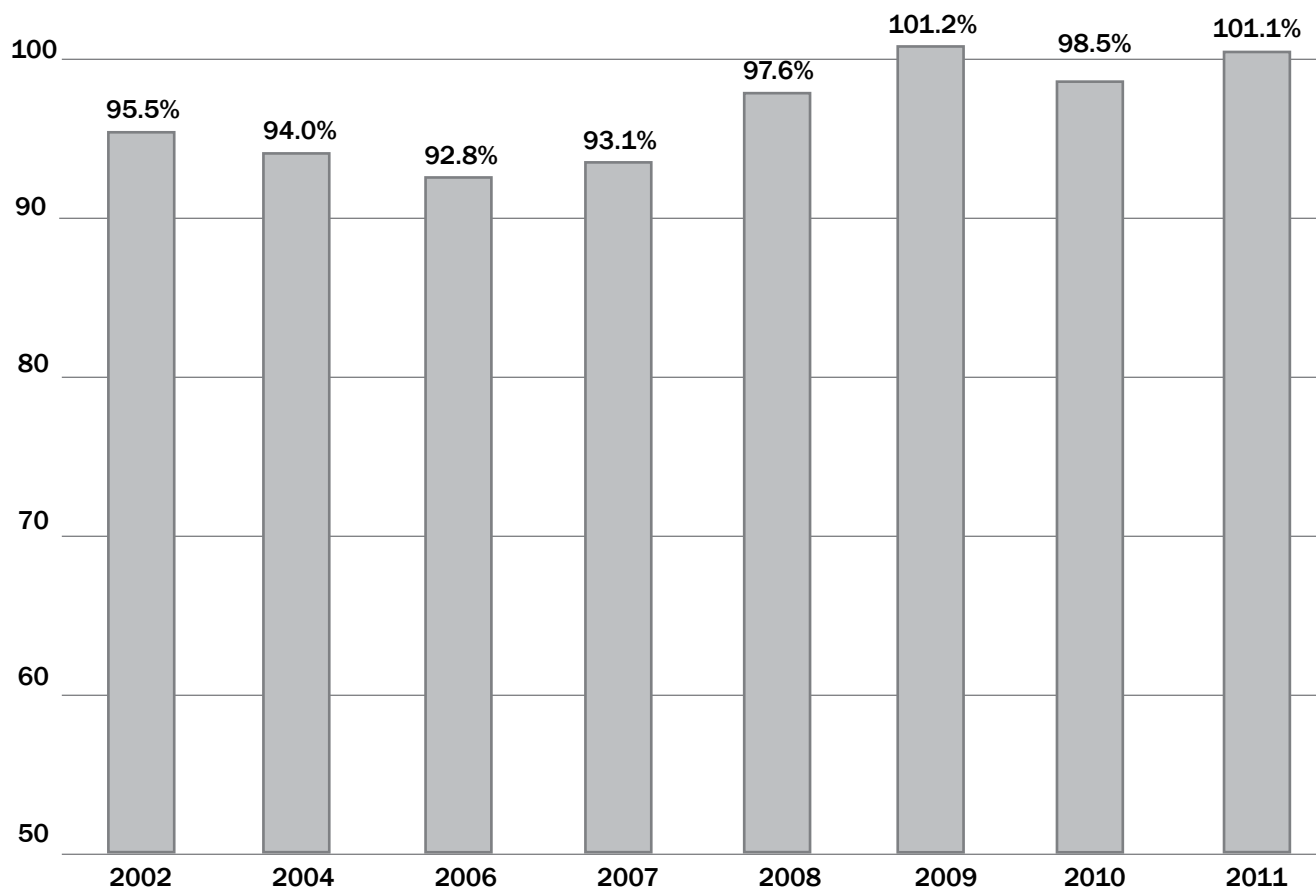
The ratio study is a type of statistical analysis in which assessments are compared to sale prices for residential and commercial property in each county and school district. The ratio study provides measurements of assessment quality by determining the typical level and relative uniformity of the assessments.

The results are reported to the State Board of Equalization (consisting of tax commissioners), which meets annually to review property assessments by category. The Tax Commission has established assessment level standards based on nationally recognized practices. Categories that don't meet these standards may be subject to additional testing or to adjustments by the Tax Commission.

The chart below shows long-term patterns in the residential assessment level.

Median assessment level for improved residential property*

100% = Market Value



* Years prior to 2007 reflect improved urban residential property.

Contact List

Website

tax.idaho.gov

Telephone

334-7660 in the Boise area, or (800) 972-7660 toll free

Administrators

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Human Resources Officer Roxanne Lopez
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Strategic Development Services Manager Robin O'Neill
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Commissioner Responsibilities

Although each of the Tax Commission's four commissioners has primary responsibility over certain areas, the four work closely together and provide backup coverage for each other when needed.

Chairman David Langhorst

Taxes: Corporate and Multi-state Income

Policy/Oversight: Tax Policy, Human Resources, Legal/Legal Operations, Management Services/Budget, Collection and Compliance, Governor, Legislature, Audit Functions [Multi-state]

Field Offices: Coordinator for all offices

Personnel Reports: Mark Poppler, Michael Chakarun, Roxanne Lopez, Bill von Tagen, Ted Spangler, Valerie Dilley

External: Governor's Office, Legislature, FTA/MTC

Commissioner Rich Jackson works closely with Chairman Langhorst and provides backup coverage for him.



Tom Katsilometes

Taxes: Ad Valorem, Mine License, Kilowatt Hour, Beer, Wine, Cigarette, Tobacco, Transfer Fee, Motor fuels, Special fuels, Travel & Convention, Auditorium Districts

Policy/Oversight: Tax Policy, Human Resources, Property Tax, Leasehold Management, Audit Functions [Mine License, Kilowatt Hour, Beer, Wine, Cigarette, Tobacco, Motor Fuels, Special Fuels], IFTA

Field Offices: Support for Coeur d'Alene and Lewiston

Personnel Reports: Steve Fiscus

External: Idaho Association of Counties, Association of Idaho Cities, all other local tax jurisdictions, Legislature, WSATA

Commissioner Ken Roberts works closely with Commissioner Katsilometes and provides backup coverage for him.



Rich Jackson

Taxes: Sales/Use, Estate Transfer, Illegal Drug

Policy/Oversight: Tax Policy, Human Resources, Information Technology, Revenue Operations, Safety and Security, Audit Functions [Sales and Use]

Field Offices: Support for Boise and Twin Falls

Personnel Reports: Randy Tilley, Doreen Warren, Mike Teller

External: Legislature, Idaho Society of CPAs, WSATA/MTC, Associated Taxpayers of Idaho

Commissioner Tom Katsilometes works closely with Commissioner Jackson and provides backup coverage for him.



Ken Roberts

Taxes: Individual Income, Withholding

Policy/Oversight: Tax Policy, Human Resources, Strategic Development Services, Management Services/Budget, Tax Discovery Bureau, Public Information/Communications, Audit Functions [Personal Income Tax, Withholding]

Field Offices: Support for Pocatello and Idaho Falls

Personnel Reports: Robin O'Neill, Liz Rodosovich

External: Press/Media, Legislature, FTA/WSATA

Chairman David Langhorst works closely with Commissioner Roberts and provides backup coverage for him.



Tax Burden Study

Comparisons among Idaho, the Western states, and the nation are highlighted below. The Western states used for comparison are Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming. Percentages indicate how much of the average person's 2010 total income was spent on each tax in fiscal year 2010. This comparison includes state and local taxes.

Type of Tax	National Average (%)	Idaho Average (%)	Median of 11 Western States (%)
Property	3.59	2.64	3.39
Sales	2.32	2.28	2.51
Individual Income	2.12	2.16	1.93
Corporate Income	0.35	0.20	0.19
Motor Vehicle	0.49	0.72	0.54
Overall	10.33	8.77	9.38

The chart below compares Idaho 2010 taxes to the national average of state and local taxes divided by income after adjusting for differences in income or population among the states. It also shows the number of states using each tax and includes Washington, D.C.

Type of Tax	Income		Population		# of States With Tax
	% of U.S. Average	Rank	% of U.S. Average	Rank	
Property	73.6	38	58.3	41	51
Sales	98.2	27	77.8	37	47
Individual Income	102.0	25	80.8	32	44
Corporate Income	57.0	37	45.2	40	47
Motor Vehicle	146.3	6	115.9	18	51
Overall	84.9	46	67.3	51	51

This chart was based on fiscal year 2010 data released by the U.S. Census Bureau.

Field Offices

Coeur d'Alene

1910 Northwest Blvd., Suite 100 83814-2371

Lewiston

1118 F St. 83501-1014

Boise

800 Park Blvd., Plaza IV 83712-7742

Idaho Falls

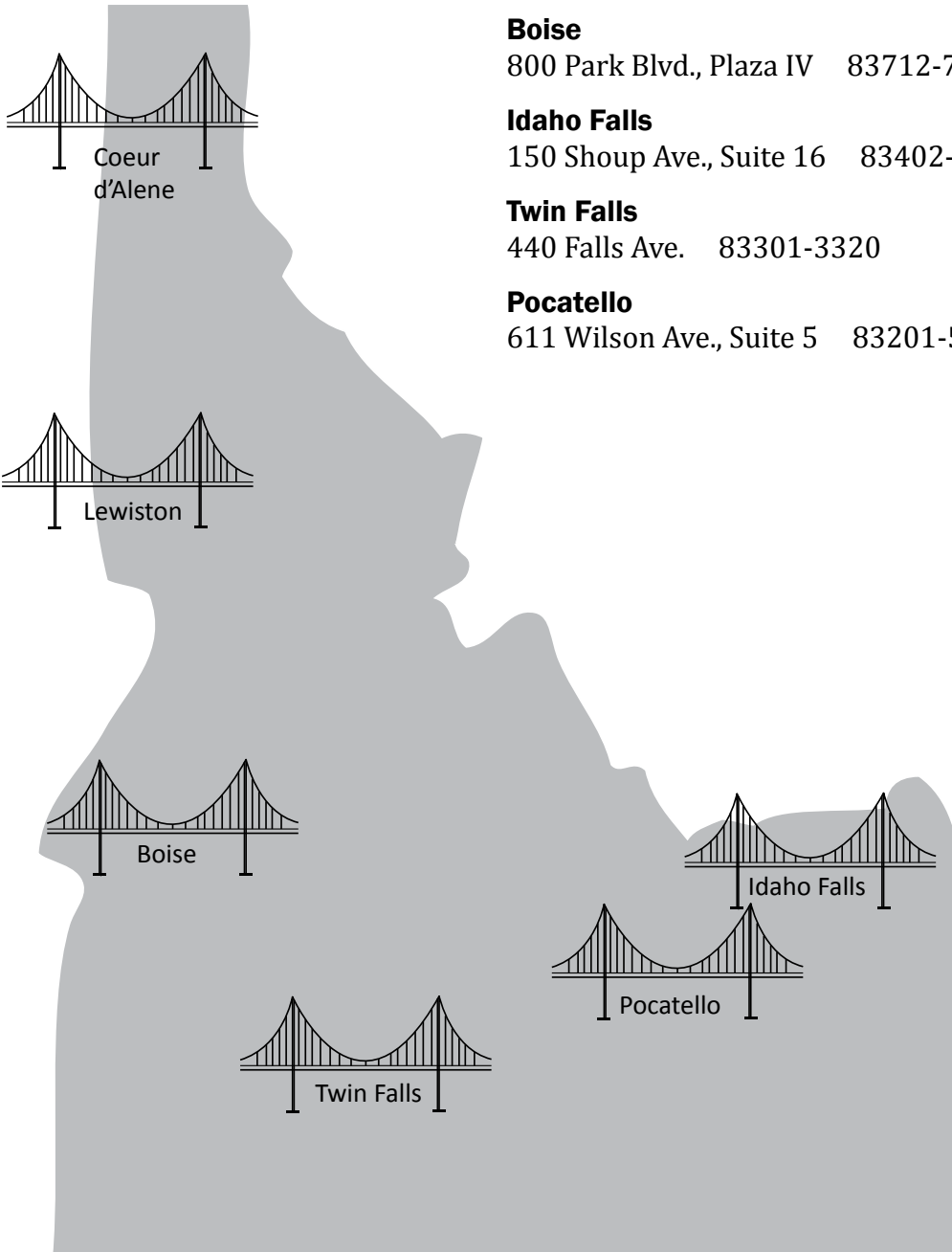
150 Shoup Ave., Suite 16 83402-3657

Twin Falls

440 Falls Ave. 83301-3320

Pocatello

611 Wilson Ave., Suite 5 83201-5046



Notes