



Idaho State Tax Commission
2005 Annual Report



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This annual report gives an overview of Idaho's major tax revenues for 2005 and describes various tax-related programs administered by the Idaho State Tax Commission. Property tax statistics cover the 2005 calendar year. Sales, income, and other taxes are reported for fiscal year 2005, which ended June 30, 2005.

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 and its citizens.

A Message from the Commissioners

The Idaho State Tax Commission continued to build on its past successes with a record-breaking year in 2005. We reached new heights in the following areas:

- We collected a record \$2.85 billion in revenue.
- We processed the greatest number of tax returns in history (2.15 million).
- Our Web site reached a new benchmark of more than 1 million user sessions.
- Our returns processing unit handled an average of 32,080 returns per employee, the highest number in our agency's history.
- For the first time, more than 50 percent of all individual income tax returns were filed electronically, exceeding the number of paper returns we received.

We also welcomed Commissioner Tom Katsilometes and County Support Division Administrator Steve Fiscus to the agency. Both men bring a wealth of experience to the Tax Commission and a commitment to building and maintaining strong ties with the counties we serve. Katsilometes previously served seven terms as a Bannock County Commissioner and was Commission chairman for 16 years. Fiscus worked for the Latah County Assessor's office for more than 20 years, starting as an appraiser and later becoming the Latah County Assessor.

As we continue to provide quality services to Idaho's citizens and find new ways to collect revenue more efficiently, we look forward to breaking even more records. The Highlights section of this report lists more achievements by the Tax Commission team.



Tom Katsilometes

Sam Haws

Dewey Hammond
Chairman

Coleen Grant
Vice Chairman

Strategic Plan and Performance

The Tax Commission's strategic goals are the guiding principles by which we have chosen to do business. These goals focus on the agency's commitment to improving voluntary compliance, maximizing resources, and increasing employee satisfaction. They are:

- Promote voluntary compliance with tax laws and improve enforcement efforts.
- Maximize efficient use of resources and promote fiscally responsible partnerships with stakeholders.
- Support an environment that promotes a workforce that is both encouraged and empowered.

Business and industry leaders, legislators, and other government officials attended the Tax Commission's annual stakeholders meeting in October of 2005. The session updated stakeholders on the agency's progress throughout the year and provided an opportunity to share ideas for the future.

Highlights

E-file surpasses 50% mark

For the first time, more than half of Idaho's individual income tax returns were filed electronically in 2005. The tax season broke our state's e-filing record and represents a 19 percent increase from the previous year. This success was partly due to our participation in the Free File Alliance (FFA), which offers free electronic filing to taxpayers who meet certain criteria. The FFA is a partnership between Idaho, tax software developers, and the IRS.

Web site services continue to expand

Our Web site, tax.idaho.gov, continued to grow as more people went online for information and services. In 2005 the site broke a record with more than one million user sessions. New services include:

- *Web site update notification service.* We added a free e-mail subscription service that sends automatic e-mail notifications to our Web users when information is updated on certain pages of our Web site. Visitors who subscribe to a Web page instantly receive an e-mail when the page changes.
- *"Use Tax" page.* Our new "Use Tax" page targets Internet and catalog shoppers who haven't paid Idaho sales tax on items they buy and bring into Idaho. The section also links to a new use tax worksheet and tax return that Idahoans can use to track untaxed purchases and pay the use tax.
- *Online application for IFTA licenses.* Idaho-based truckers who travel outside Idaho can apply for an International Fuel Tax Agreement (IFTA) license through our Web site.
- *Proposed rules section.* We added a new proposed rules section on the "Legal Information" page of our site. This section lists new or amended rules proposed by the agency to clarify how statutes should be interpreted. The rules are subject to approval by the Idaho Legislature.

Employees root out fraudulent refund claims

Filing fraudulent refund claims is getting harder to do in Idaho, thanks to dedicated Tax Commission employees. In April 2005, employees identified 21 fraudulent refund claims totaling \$83,085 and were recognized by Governor Kempthorne for their efforts. Most of the fraudulent claims came from individual income tax returns and practically all were caught before the refunds were issued. Over the last three years, our employees have discovered 128 fraudulent refund claims totaling more than \$370,000.

Sales tax rate decrease successfully implemented

When the state sales tax rate reverted to 5 percent on July 1 after a temporary two-year increase, the Tax Commission was ready with updated forms, publications, and computer programs. A month before the change, we mailed information along with new returns and bracket cards to more than 55,000 retailers. We also issued a news release on the change and featured information for retailers and consumers on our Web site.

Tax Commission administers Nez Perce County tax

At the request of Nez Perce County, we began administering its new local option sales tax. Our services include registering retailers for the tax (more than 2,500 in 2005), providing tax forms to each participating taxpayer, receiving and processing all tax payments and returns, and issuing taxpayer refunds.

Fairgoers check for unclaimed assets at Western Idaho Fair

Our Unclaimed Property Program sponsored a booth at the Western Idaho State Fair. The program reunites abandoned assets, or unclaimed property (such as stocks, uncashed payroll checks, utility deposits), with the rightful owners or heirs. Fairgoers who found their name on the list of unclaimed property owners filed a claim form to receive the money. We returned more than \$44,500 to people who attended the fair.

Business application wins team award

The Tax Commission, Idaho Commerce and Labor, and the Industrial Commission won the 2005 Information Technology Resource Management Council IT Achievement Award for their work on the Idaho Internet Business Registration. The electronic business application lets taxpayers register for permits and accounts with the three agencies using a single online application.

County Support helps counties and others

Our County Support Division built a new tax administration computer system for Shoshone County to replace one that was on its last legs. The county couldn't afford to buy another system, so we stepped in to create one and helped with training and on-site assistance. We also converted a computer application used by operating property owners and county personnel to assess values each year. This made the application easier to access and edit and less expensive to maintain.

Speaker's Bureau educates Idahoans

We gave almost 100 presentations around the state to about 850 people in 2005. We held:

- Classes for employers on tax laws and exemptions and how to file income tax withholding and sales tax returns.
- Forums for small businesses about income, sales, and income tax withholding information.
- Training for county personnel about the sales tax laws on motor vehicles.
- Instruction for prisoners on preparing federal and state income tax returns.
- Training for volunteers who prepare tax returns for low income and elderly taxpayers.

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	4%	Exception: Long-term residents (more than 30 days in a row).
Cigarette Tax	Package of 20	\$0.57	Wholesalers pay this tax to the Tax Commission.
Corporate Net Income Tax	Idaho taxable income	7.6%	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	Exception: There is no tax on the sale of water-generated electricity used for irrigation, manufacturing, mining, milling, smelting, refining, or processing.
Estate Tax	This tax consists of the federal state death tax credit. The federal estate tax tables are used for computation. The tax expired for deaths after 12-31-04.	Variable	
Gasoline Tax	Gasoline Aviation fuel Jet fuel	\$0.25/gallon \$0.055/gallon \$0.045/gallon	Off-road users get refunds for tax on gasoline used in equip- ment and auxiliary engines. Exception: Idaho National Guard aircraft.
Illegal Drug Stamp Act	Marijuana Controlled substances sold by weight Controlled substances sold by dosage	\$3.50/gram \$200/gram \$200 per 50 dosages	
Mine License Tax	Value of ores mined or extracted	1%	
Personal Income Tax	Idaho taxable income	1.6% to 7.8%	Rate depends on income.
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% (changed to 5% on 7-1-05)	Exception: 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%	
Special Fuels Tax	Diesel Propane Natural gas	\$0.25/gallon \$0.181/gallon \$0.197/therm	
Tobacco Tax	All tobacco products except cigarettes	40% of wholesale price	
Travel & Convention Hotel/Motel Tax	Hotel/motel occupants and campground users	2%	Exception: 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 have not 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	FY 2002	FY 2003	FY 2004	FY 2005
Sales & Use Tax	\$8,315,593	\$8,252,553	\$10,370,712	\$7,186,890
Withholding	369,906	296,762	87,601	166,404
Motor Fuel Taxes	506,258	557,701	1,060,971	424,445
Miscellaneous Taxes (Cigarette, Tobacco, Beer, Wine)	18,813	6,322	16,996	155,083
Income Taxes:				
Corporate	12,301,119	9,907,124	15,388,589	11,950,630
Individual	10,438,813	14,252,536	10,481,107	11,689,032
Estate Tax	1,277,720	44,475	5,065	261,634
Travel & Convention and Greater Boise Auditorium District	2,277	8,124	378	2,136
Unclaimed Property*	685,304	0	0	0
Mine License	0	0	0	0
Total Audit Recoveries	33,915,803	33,325,597	37,411,419	31,836,254
Collections of Delinquent Taxes	80,140,076	87,108,305	98,855,462	98,417,260
Total Enforcement Revenues	\$114,055,879	\$120,433,902	\$136,266,881	\$130,253,514

*Unclaimed property is unique because it is not a tax. These assets are merely held for safekeeping until the rightful heirs or owners can be found. Unclaimed property consists of the contents of safe deposit boxes, stocks, refund checks, and more.

State and Local Taxes Collected - FY 2005*

Property	Individual Income	Sales	Corporate Income	Motor Fuels	Other
\$1,239M 32%	\$1,051M 27%	\$1,122M 29%	\$141M 4%	\$217M 6%	\$84M 2%
					

*Property tax reflects calendar year 2005. Property tax amounts reflect approved budgets and may not represent actual collections. Sales tax includes revenue sharing; income tax includes Permanent Building Fund.

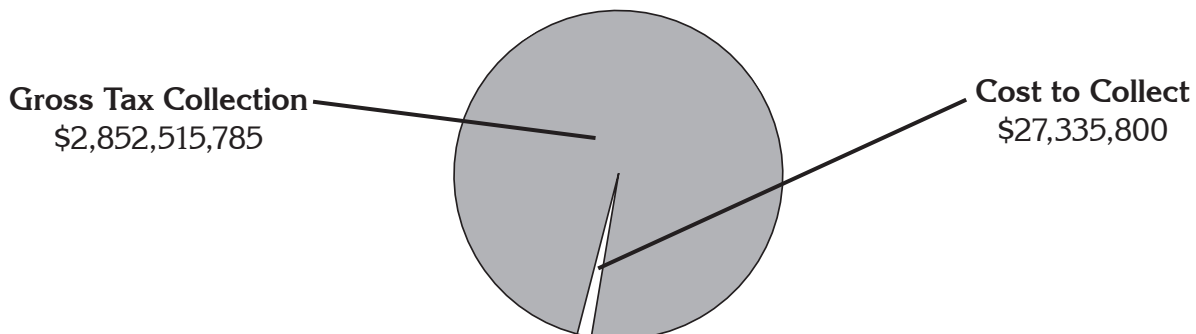
Idaho Revenues

The Tax Commission collected revenues totaling over \$2.8 billion in fiscal year 2005. This was an increase of almost \$300 million or about 11.4 percent from the previous year.

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

Source	FY 2004	FY 2005	% Change
Individual Income Tax	\$1,097,096,603	\$1,241,292,837	13.1
Corporate Income Tax	126,911,498	162,696,232	28.2
Sales & Use Tax	1,032,987,504	1,125,316,962	8.9
Cigarette Tax	45,718,940	45,200,874	(1.1)
Tobacco Tax	6,285,447	6,582,657	4.7
Beer Tax	4,159,877	4,142,095	(0.4)
Wine Tax	2,576,928	2,810,051	9.1
Electricity (kilowatt hour)	1,827,040	1,534,392	(16.0)
Mine License Tax	115,263	53,188	(53.9)
Estate Tax	6,233,916	6,377,996	2.3
Unclaimed Property	9,009,890	13,718,088	52.3
Escheat Trust	0	(47)	100.0
Motor Fuel Taxes	219,173,944	222,663,054	1.6
Boise Auditorium Dist. Tax	2,720,985	2,827,208	3.9
Travel & Convention Tax	5,315,084	5,704,999	7.3
Illegal Drug Tax	1,938	0	(100.0)
Suspense (unidentified source)	(45,750)	17,987	139.3
Miscellaneous	132,566	167,744	26.5
Railroad Car Co. Property Tax	121,102	105,550	(12.8)
Local Option Tax (new county tax)	1,278,306	11,303,998	784.3
Totals	\$2,561,621,081	\$2,852,515,785	11.4

Tax Revenues vs. Cost to Collect - FY 2005



Distribution of Revenues

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

Fund	FY 2004	FY 2005	Change
General Fund	\$1,910,090,078	\$2,094,409,272	\$184,319,194
Fish & Game Donation	57,060	52,600	(4,460)
Abandoned Mine Reclamation Fund	37,040	17,059	(19,981)
Petroleum Storage Trust	1,672	55	(1,617)
Economic Recovery Reserve Fund (new fund)	N/A	22,043,871	22,043,871
Cancer Control Fund	370,061	367,763	(2,298)
Central Tumor Registry	148,022	147,102	(920)
Alcohol Intox. Treatment	1,141,015	1,165,339	24,324
County Juvenile Probation	4,644,222	4,620,414	(23,808)
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	5,200,843	5,584,429	383,586
State Aeronautics Fund	1,379,248	1,423,818	44,570
Capital Improvement	1,296,146	1,282,161	(13,985)
Waterways Improvement	1,296,146	1,282,161	(13,985)
Off-Highway Improvements	1,296,146	1,282,161	(13,985)
Road & Bridge	675,076	667,792	(7,284)
Local Bridge Inspection	100,000	100,000	0
Railroad Grade Crossing	250,000	250,000	0
Highway Distribution Fund	208,502,212	208,070,399	(431,813)
Search & Rescue Fund	39,277	38,853	(424)
Motor Fuel Distribution Fund	(224,848)	1,981,457	2,206,305
Multistate Tax Compact	1,405,856	1,630,868	225,012
Substance Abuse Treatment	1,938	0	(1,938)
Administrative & Accounting Fund	115,000	394,550	279,550
Motor Fuels Administrative Fund	2,794,100	3,162,400	368,300
Permanent Building Fund	18,489,268	18,226,329	(262,939)
Miscellaneous Income	120,910	126,906	5,996
Public School Endowment	4,860,773	9,784,534	4,923,761
Children's Trust	89,261	88,338	(923)
Revenue Sharing & Counties	117,825,356	128,485,050	10,659,694
Circuit Breaker	14,097,706	14,995,253	897,547
Sales Tax - Ag Property Relief (new fund)	N/A	16,810,566	16,810,566
Counties - Estate Tax	623,422	637,800	14,378
State Refund Fund	250,646,046	285,643,212	34,997,166
Refund Fund - County Juvenile Probation	95,461	5,058,570	4,963,109
Unclaimed Property	5,323,367	3,890,418	(1,432,949)
Trust Fund - Escheat	(51,075)	(4,298)	46,777
Election Campaign Fund	33,382	35,271	1,889
Suspense Fund	(45,752)	17,987	63,739
Boise Auditorium District	2,712,871	2,819,683	106,812
Grape Growers & Wine Producers	128,794	140,469	11,675
Local Option Tax	1,254,981	10,985,173	9,730,192
Totals	\$2,561,621,081	\$2,852,515,785	\$290,894,704

Tax Revenue Sharing

In fiscal year (FY) 2005, 11.50 percent of Idaho's sales tax revenue was distributed to local governments based on the state's temporary 6 percent sales tax rate. 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, and the other half was based on the market value of property within 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). For more information on the formulas used for the distribution, contact the Idaho State Tax Commission.

Also, eligible taxing districts received \$13.4 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 FY 2004 fourth quarter portion of these totals was distributed in July 2005.



"I would like to take this opportunity to express my sincere thanks to the State Tax Commission.... It has been a great pleasure to work with them the last few weeks. Their expertise, training, and knowledge was incredible to witness.... The support and ease of working with these great people has saved Shoshone County a countless amount of dollars, heartaches, and time."

– Jerry

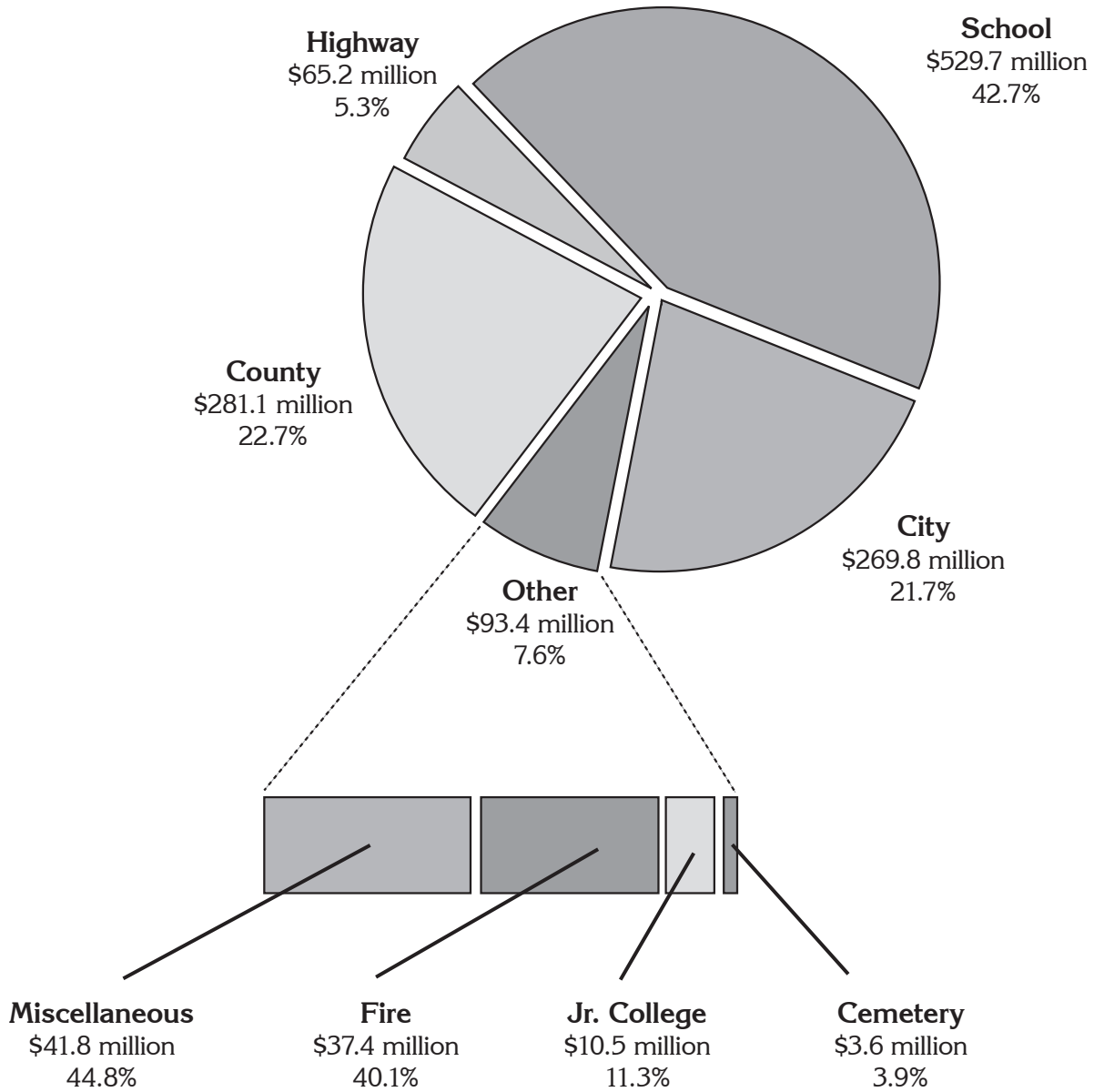
Average Property Tax Rates

The figures below represent the 2005 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	Average Urban %	Average Rural %	County	Average Urban %	Average Rural %
Ada	1.631	1.418	Gem	1.382	1.023
Adams	1.712	1.153	Gooding	1.944	1.263
Bannock	2.340	1.423	Idaho	1.324	0.825
Bear Lake	1.349	0.937	Jefferson	1.887	1.228
Benewah	1.615	1.057	Jerome	2.105	1.370
Bingham	2.231	1.440	Kootenai	1.402	1.018
Blaine	0.561	0.480	Latah	1.984	1.546
Boise	1.302	1.005	Lemhi	1.487	0.822
Bonner	1.272	0.883	Lewis	2.129	1.442
Bonneville	1.961	1.342	Lincoln	1.882	1.253
Boundary	1.469	1.129	Madison	1.610	1.381
Butte	1.902	1.298	Minidoka	1.778	1.219
Camas	1.964	1.334	Nez Perce	2.212	1.280
Canyon	2.159	1.468	Oneida	1.791	1.176
Caribou	2.139	1.308	Owyhee	1.781	1.317
Cassia	1.786	1.242	Payette	2.214	1.371
Clark	1.307	1.033	Power	2.573	1.706
Clearwater	1.890	1.152	Shoshone	2.329	1.626
Custer	0.903	0.632	Teton	0.853	0.703
Elmore	2.048	1.209	Twin Falls	1.936	1.281
Franklin	1.537	1.181	Valley	0.928	0.582
Fremont	1.417	1.031	Washington	1.897	1.274
			Overall	1.570	1.125

Property Tax Use

The chart below shows how taxing districts used the 2005 property tax and the dollars they budgeted.

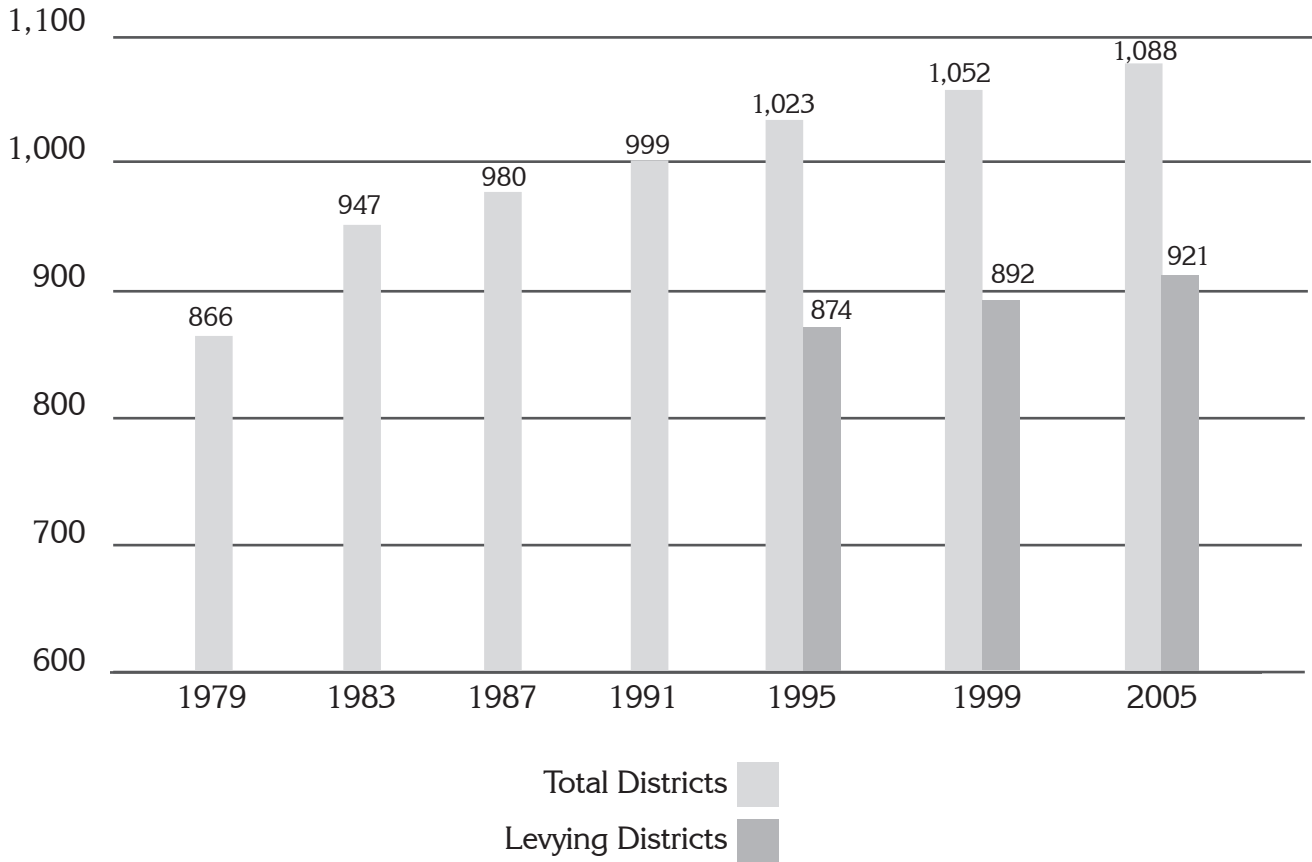


Property Taxing Districts

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 are legally authorized to do so. About 15 percent of taxing districts did not levy property taxes in 2005. 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 2005 there were 3,296 tax code areas in Idaho.

Taxing District or Authority	Total Statewide
Ambulance	25
Auditorium	3
Cemetery	180
City	201
Community College	2
County	44
Drainage	1
Pest Control	5
Fire	152
Flood Control	14
Highway - County Road & Bridge	101
Hospital	20
Levee	1
Library	56
Mosquito Abatement	13
Museum	0
Port	1
Recreation	32
Regional Airport	0
School	114
Sewer	32
Sewer & Water	55
Water	26
Watershed Improvement	10
Total	1,088

Taxing Districts



"I wanted to thank you...for the presentation that you gave us today. I cannot tell you how many times I get asked how to handle some of these tax issues we encounter on a daily basis.... I have been to a number of title/tax classes, but this is the first time that I was able to get so much out of just one class. I can't thank you enough for taking time out of your day to help us with so many issues during one visit."

– Aaron

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 to include the categories listed above.

The 2005 Property Tax Reduction Program allowed up to \$1,200 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 1996.

Tax Year	Approved Claimants		Benefits Paid		Eligibility	
	Number	Change From Prior Year (%)	Average \$ Per Claimant	Total (\$ mil)	Maximum Income (\$)	Maximum Benefit (\$)
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
1999	24,331	-0.4	471.42	11.47	19,310	1,200
1998	24,431	-0.8	445.75	10.89	18,920	1,100
1997	24,629	1.8	419.29	10.33	18,380	1,000
1996	24,185	-0.3	397.27	9.61	17,910	900



“Don and Brenda are two of the nicest people I’ve ever had the pleasure of meeting. They didn’t just perform the audit. They gave me valuable information and training.... I never knew an audit could be so enjoyable and informative. I really appreciate what they did for me. The State Tax Commission should be very proud to have two people of their class and caliber working for you.”

– Bruce

Ratio Study

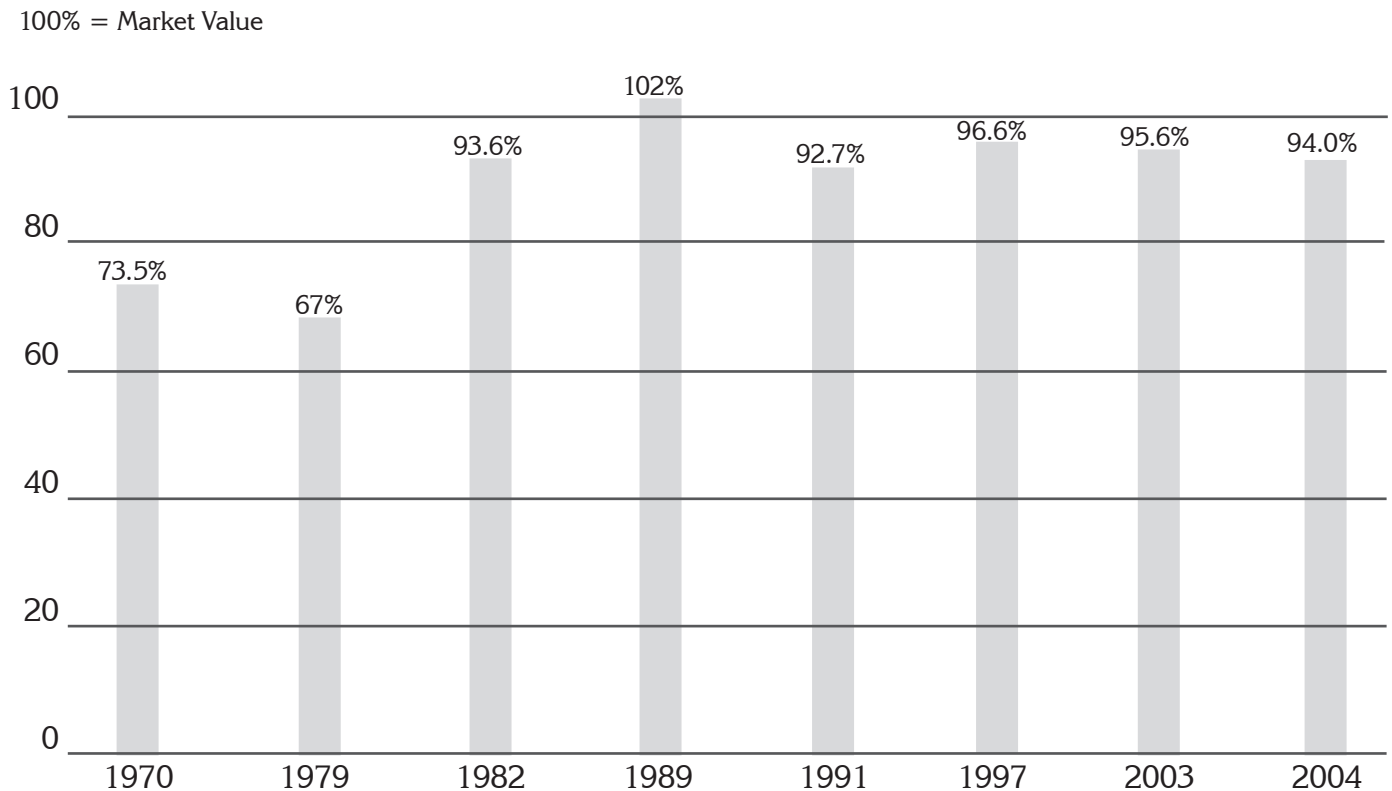
Idaho law requires that all property be assessed at market value. The Idaho State Tax Commission is responsible for making sure each county assessor is assessing property at market value. To do this, the Tax Commission conducts annual ratio studies in each county. These are used to evaluate the assessment 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 do not 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.

Average assessment level for improved urban residential property



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, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming. Percentages indicate how much of the average person's 2002 total income was spent on each tax in fiscal year 2002. This comparison includes state and local taxes.

Type of Tax	National Average (%)	Idaho Average (%)	Median of 11 Western States (%)
Property	3.17	2.86	2.86
Sales	2.54	2.38	3.42
Individual Income	2.31	2.51	2.30
Corporate Income	0.32	0.23	0.20
Motor Vehicle	0.57	0.98	0.71
Overall	10.29	9.82	10.00

The chart below compares Idaho 2002 taxes to the national average 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	90.1	31	73.6	37	51
Sales	93.7	27	76.6	39	47 *
Individual Income	108.9	22	89.0	30	44
Corporate Income	71.5	30	58.5	34	47
Motor Vehicle	172.8	3	141.3	8	51
Overall	95.4	38	78.0	44	51

*Includes Alaska, which has local sales tax but no state sales tax.

Idaho State Tax Commission Contacts

Web site

tax.idaho.gov

Telephone

334-7660 in the Boise area

(800) 972-7660 toll free

Office locations

Boise: 800 Park Blvd., Plaza IV

Coeur d'Alene: 1910 N. W. Blvd., Suite 100

Idaho Falls: 150 Shoup Ave., Suite 16

Lewiston: 1118 F St.

Pocatello: 611 Wilson Ave., Suite 5

Twin Falls: 1038 Blue Lakes Blvd. N., Suite C



Costs associated with this publication are available from the Idaho State Tax Commission in accordance with Idaho Code section 60-202.

tax.idaho.gov