

# **Branching Out**

Idaho State Tax Commission  
2006 Annual Report



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This annual report gives an overview of Idaho's major tax revenues for 2006 and describes various tax-related programs administered by the Idaho State Tax Commission. Property tax statistics cover the 2006 calendar year. Sales, income, and other taxes are reported for fiscal year 2006, which ended June 30, 2006.

## 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.

## A Message from the Commissioners

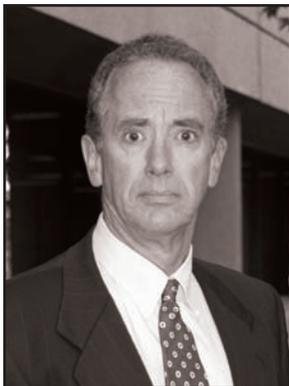
The Idaho State Tax Commission continued to branch out in 2006.

Our Web site featured many new services including an online unclaimed property reporting service for businesses, electronic W-2 filing for employers, permit look-up applications for individuals and businesses, and an expanded e-mail subscription service for Web users.

We collected a record \$3.03 billion in revenue and processed 21 percent more tax returns than fiscal year 2005. Yet, we handled the increased workload with fewer people and at an historically lower cost thanks to an excellent workforce, improved processes, and new electronic services. It cost us less than a penny for every dollar deposited. The national average for state tax agencies is 1.24 cents.

Our employees became more effective at collecting money on overdue taxes. It cost them 3.6 cents for every dollar collected. The average cost for collection in the private sector is 25 cents on the dollar. We resolved more than 115,000 collection cases and saw a 28 percent reduction in the number of accounts that owe Idaho taxes.

As we look to the future, we will continue to provide quality services and find new ways to collect revenue more efficiently. The Highlights section of this report lists more of the Tax Commission's achievements.



Dewey Hammond  
Chairman



Coleen Grant  
Vice Chairman



Sam Haws



Tom Katsilometes

## 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:

- Make conducting business as simple as possible for our customers, stakeholders, and employees.
- Recruit, develop, retain, and value a high-quality workforce.
- Build and strengthen relationships with our customers and stakeholders.
- Promote fairness, consistency, and uniformity in the development and administration of tax law and policy.
- Exercise security and maintain confidentiality of information.

Business and industry leaders, legislators, and other government officials attended the Tax Commission's annual stakeholders' meeting in October of 2006. The session updated stakeholders on the agency's progress throughout the year and provided an opportunity to share ideas for the future.

## Highlights

### Web site services continue to branch out

Visits to our Web site, [tax.idaho.gov](http://tax.idaho.gov), increased 33 percent in 2006 as we added new information and services. The new offerings included:

- *Online W-2 reporting service for employers.* We offered employers a new online program to file W-2s. The free service also shows an employer's filing history for up to three years.
- *Online unclaimed property reporting service for businesses.* We gave businesses a new online option for reporting unclaimed property to Idaho and to inform the state when they have no unclaimed property to report. Companies can file a report for one or more business entities, and the Web application also displays online filing and credit card payment history for up to three years.
- *Electronic upload for multiple withholding reconciliation returns.* We added a program for payroll companies to file multiple income tax withholding reconciliation returns online.
- *Withholding, sales, and fuels permit look-up applications.* We launched free online search tools that allow businesses to instantly verify sales tax permit holders, income tax withholding accounts, and motor fuel distributors. The sales tax permit search is available to all taxpayers. The withholding information and motor fuel distributor applications have secure Web addresses and require authorization from the Tax Commission. They also perform bulk searches and download results into a spreadsheet.
- *New Frequently Asked Questions (FAQ) categories.* We added the following new topics to our FAQs section: Aliens (noncitizens), Cigarette and Tobacco Tax, Liens, and Vehicles.
- *Expanded Web site update notification service.* We added more options to our free e-mail subscription service, which sends automatic e-mail notifications to our Web users when information

(continued on next page)

is updated on many of our Web pages. Subscribers can now instantly receive e-mail updates on more than 50 items, including brochures about sales and income tax, sales and use tax reports, property tax information, news releases, Tax Commission decisions, and more.

- *Google Web search.* We became the first Idaho state agency to offer a Google-based Web search, which improved the search results on our Web site.

### **Electronic income tax returns more popular than paper returns**

For the second year in a row, more than half of Idaho individual income tax filers filed their returns electronically in 2006. This represented a 15 percent increase from the previous year, once again breaking the state's e-file record. Of all the states that don't mandate electronic filing, Idaho has the second highest voluntary e-filing rate at 58 percent.

### **Online property tax reduction application launched for counties**

Our County Support staff developed an electronic property tax reduction application for county employees to use with qualified applicants. The process saves data entry time and eliminates human errors.

### **Tax rate changes implemented quickly**

When both the sales tax and Greater Boise Auditorium District tax rates changed on October 1, the Tax Commission was ready. We updated forms, publications, computer programs, and information on our Web site. We also mailed information about the rate changes to more than 55,000 retailers and hotel and motel owners.

### **Fairgoers check for unclaimed assets at Nez Perce County Fair**

For the first time, our Unclaimed Property Program sponsored a booth at the Nez Perce County Fair. The program reunites abandoned funds, 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 approved 60 claims from the fair and paid out more than \$97,000.

### **Outreach programs help Idahoans**

We gave almost 100 presentations to more than 1,100 people. The training included:

- Classes for employers about tax laws, exemptions, and filing income tax withholding and sales tax returns.
- Small business forums offering tax information for new business owners.
- Presentations to CPAs about proposed and recent law changes, sales taxes, and collection procedures.
- Sales tax classes for businesses.
- Continuing education courses for county commissioners, treasurers, and assessors.
- Instructions to prisoners on preparing federal and state income tax returns.

# 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% (changed to 5% on 10-1-06)	<b>Exception:</b> 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	<b>Exception:</b> 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  \$0.055/gallon \$0.045/gallon	Off-road users get refunds for tax on gasoline used in equipment and auxiliary engines.
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.	5% (changed to 6% on 10-1-06)	<b>Exception:</b> 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	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%	<b>Exception:</b> Long-term residents (more than 30 days in a row).

## Audit and Collections

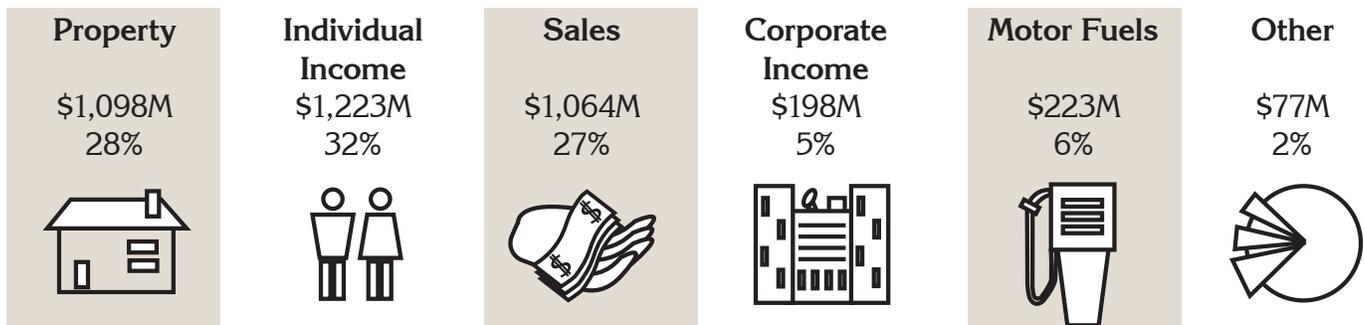
The Tax Commission is responsible for conducting audits of tax returns filed by individuals and businesses and for collecting taxes owed that have not been paid. The Audit and Collections program encourages voluntary compliance with tax laws and enforces those laws in cases where voluntary compliance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

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

Source	FY2003	FY2004	FY2005	FY2006
Sales & Use Tax	\$8,252,553	\$10,370,712	\$7,186,890	\$8,392,199
Withholding	296,762	87,601	166,404	196,331
Motor Fuel Taxes	557,701	1,060,971	424,445	699,760
Miscellaneous Taxes (Cigarette, Tobacco, Beer, Wine)	6,322	16,996	155,083	1,013,219
Income Taxes:				
Corporate	9,907,124	15,388,589	11,950,630	20,344,507
Individual	14,252,536	10,481,107	11,689,032	12,619,039
Estate Tax	44,475	5,065	261,634	148,476
Travel & Convention and Boise Auditorium District	8,124	378	2,136	4,484
Unclaimed Property*	0	0	0	0
Mine License	0	0	0	0
<b>Total Audit Recoveries</b>	<b>33,325,597</b>	<b>37,411,419</b>	<b>31,836,254</b>	<b>43,418,015</b>
Collections of Delinquent Taxes	87,108,305	98,855,462	98,417,260	122,343,532
<b>Total Enforcement Revenues</b>	<b>\$120,433,902</b>	<b>\$136,266,881</b>	<b>\$130,253,514</b>	<b>\$165,761,547</b>

\*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 - FY2006\*



\*Property tax reflects calendar year 2006. Property tax amounts reflect approved budgets and may not represent actual collections. Sales tax includes revenue sharing; income tax includes Permanent Building Fund.

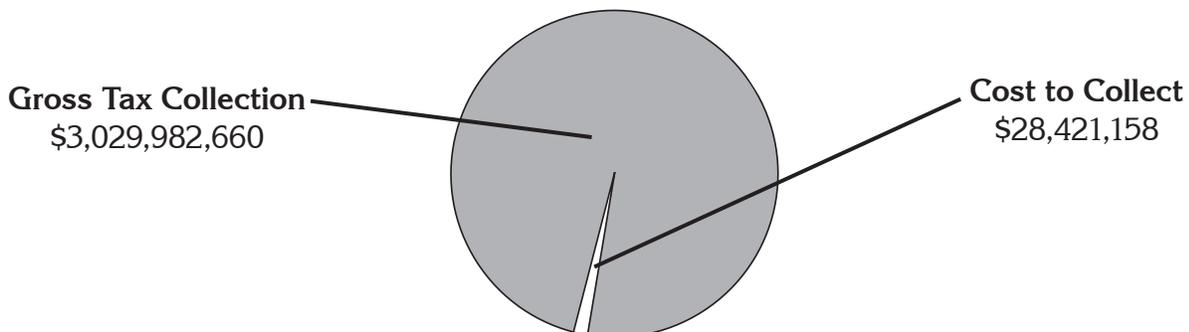
# Idaho Revenues

The Tax Commission collected revenues totaling more than \$3 billion in fiscal year 2006. This was an increase of almost \$200 million or about 6.2 percent from the previous year.

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

Source	FY2005	FY2006	% Change
Individual Income Tax	\$1,241,292,837	\$1,425,769,115	14.9
Corporate Income Tax	162,696,232	211,505,151	30.0
Sales & Use Tax	1,125,316,962	1,071,204,918	(4.8)
Cigarette Tax	45,200,874	46,372,008	2.6
Tobacco Tax	6,582,657	7,041,447	7.0
Beer Tax	4,142,095	4,245,607	2.5
Wine Tax	2,810,051	2,947,215	4.9
Electricity (kilowatt hour)	1,534,392	2,285,226	48.9
Mine License Tax	53,188	404,811	661.1
Estate Tax	6,377,996	1,540,983	(75.8)
Unclaimed Property	13,718,088	10,137,952	(26.1)
Escheat Trust	(47)	127,530	(271,439.7)
Motor Fuel Taxes	222,663,054	227,395,590	2.1
Boise Auditorium Dist. Tax	2,831,608	3,102,950	9.6
Travel & Convention Tax	5,704,999	6,290,575	10.3
Illegal Drug Tax	0	450	100.0
Suspense (source not identified)	17,987	412,757	2,194.8
Miscellaneous	167,744	133,492	(20.4)
Railroad Car Co. Property Tax	105,550	122,651	16.2
Local Option Tax	11,303,998	8,942,232	(20.9)
<b>Totals</b>	<b>\$2,852,520,185</b>	<b>\$3,029,982,660</b>	<b>6.2</b>

## Tax Revenues vs. Cost to Collect - FY2006



## Distribution of Revenues

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

Fund	FY2005	FY2006	Change
General Fund	\$2,094,409,272	\$2,207,300,368	\$112,891,096
Fish & Game Donation	52,600	50,743	(1,857)
Abandoned Mine Reclamation Fund	17,059	136,934	119,875
Petroleum Storage Trust	55	(300)	(355)
Economic Recovery Reserve Fund	22,043,871	22,560,277	516,406
Cancer Control Fund	367,763	375,694	7,931
Central Tumor Registry	147,102	150,275	3,173
Alcohol Intox. Treatment	1,165,339	1,195,924	30,585
County Juvenile Probation	4,620,414	4,788,515	168,101
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	5,584,429	6,166,087	581,658
State Aeronautics Fund	1,423,818	1,549,586	125,768
Capital Improvements	1,282,161	1,288,854	6,693
Waterways Improvement	1,282,161	1,288,854	6,693
Off-Highway Improvements	1,282,161	1,288,854	6,693
Road & Bridge	667,792	671,278	3,486
Local Bridge Inspection	100,000	100,000	0
Railroad Grade Crossing	250,000	250,000	0
Highway Distribution Fund	208,070,399	212,738,015	4,667,616
Search & Rescue Fund	38,853	39,056	203
Motor Fuel Distribution Fund	1,981,457	(228,674)	(2,210,131)
Multistate Tax Compact	1,630,868	4,851,560	3,220,692
Substance Abuse Treatment	0	450	450
Administrative & Accounting Fund	394,550	336,191	(58,359)
Motor Fuels Administrative Fund	3,162,400	3,665,800	503,400
Guard & Reserve Support Donation (new fund)	N/A	60,122	60,122
Permanent Building Fund	18,226,329	18,642,874	416,545
Miscellaneous Income	126,906	119,135	(7,771)
Public School Endowment	9,784,534	5,167,924	(4,616,610)
Children's Trust	88,338	88,179	(159)
Revenue Sharing & Counties	128,485,050	143,195,331	14,710,281
Circuit Breaker	14,995,253	15,466,651	471,398
Sales Tax - Ag Property Relief	16,810,566	13,448,453	(3,362,113)
Counties - Estate Tax	637,800	154,098	(483,702)
State Refund Fund	285,643,212	337,432,683	51,789,471
Refund Fund - County Juvenile Probation	5,058,570	256,759	(4,801,811)
Unclaimed Property	3,890,418	8,149,019	4,258,601
Trust Fund - Escheat	(4,298)	127,530	131,828
Election Campaign Fund	35,271	(24,763)	(60,034)
Suspense Fund	17,987	412,755	394,768
Boise Auditorium District	2,831,608	3,095,827	271,744
Grape Growers & Wine Producers	140,469	146,271	5,802
Local Option Tax	10,985,173	8,679,471	(2,305,702)
<b>Totals</b>	<b>\$2,852,520,185</b>	<b>\$3,029,982,660</b>	<b>\$177,462,475</b>

## Tax Revenue Sharing

In fiscal year (FY) 2006, 13.75 percent of Idaho's sales tax revenue was distributed to local governments based on the state's 5 percent sales tax rate. About 3.88 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 3.88 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, 6 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 \$13.5 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 FY2005 fourth quarter portion of these totals was distributed in July 2006.



"I just want to compliment you on this web site. I just filed my Form 850. I am an engineer, and it is a good thing I am an engineer and not an accountant because most tax forms baffle me. This site was very easy to use. Finally, some less paper work for a small business owner."

– Dan

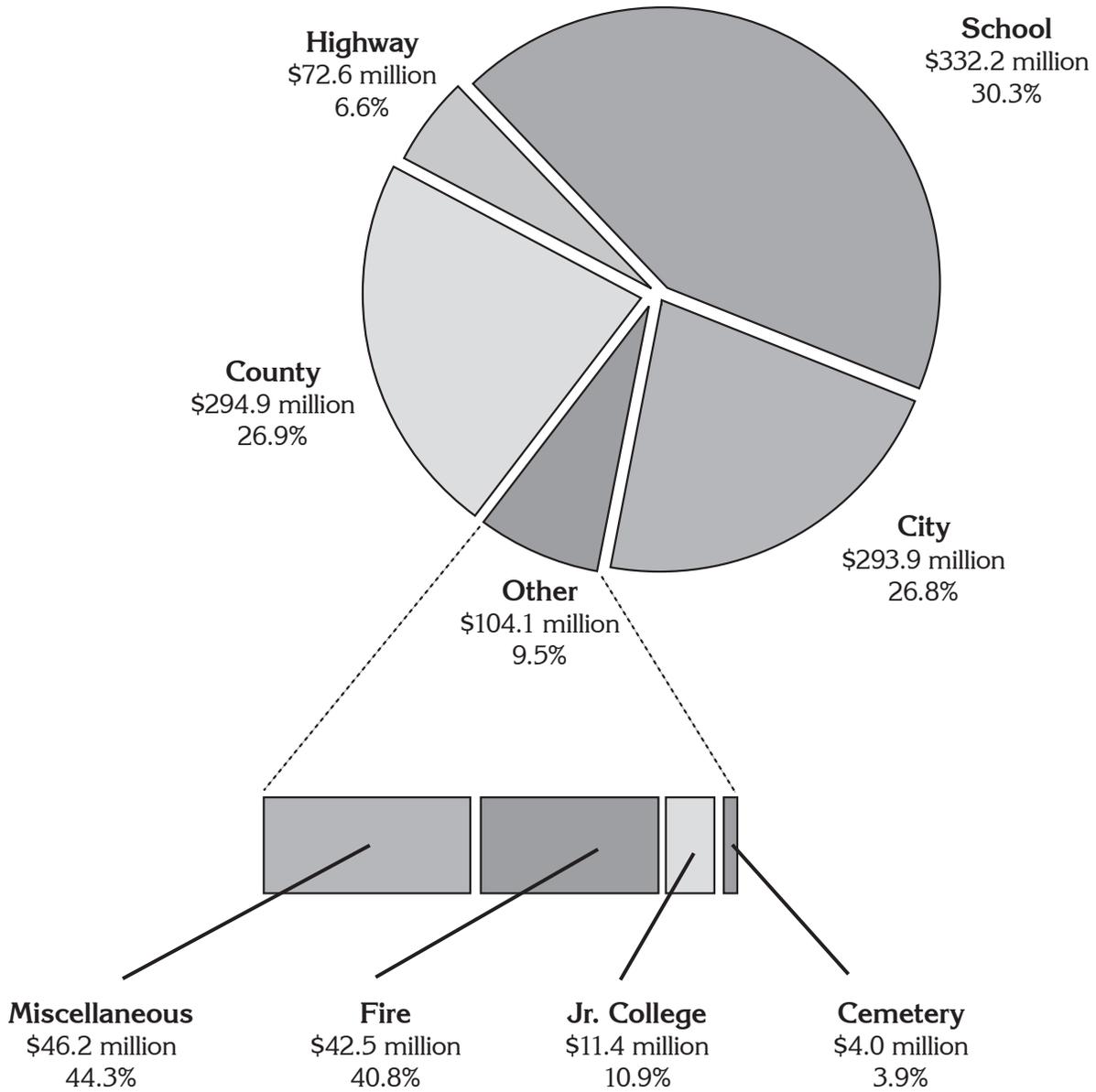
## Average Property Tax Rates

The figures below represent the 2006 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	1.266	1.083	Gem	1.089	0.694
Adams	0.945	0.624	Gooding	1.689	0.977
Bannock	2.079	1.126	Idaho	1.066	0.572
Bear Lake	0.942	0.557	Jefferson	1.588	0.909
Benewah	1.271	0.683	Jerome	1.954	1.214
Bingham	1.955	1.178	Kootenai	0.835	0.513
Blaine	0.466	0.395	Latah	1.695	1.250
Boise	0.864	0.587	Lemhi	1.266	0.592
Bonner	0.721	0.435	Lewis	1.800	1.123
Bonneville	1.696	1.060	Lincoln	1.616	0.997
Boundary	1.023	0.730	Madison	1.459	1.226
Butte	1.940	1.329	Minidoka	1.509	0.995
Camas	1.649	1.018	Nez Perce	1.959	1.007
Canyon	1.924	1.188	Oneida	1.493	0.790
Caribou	1.926	1.032	Owyhee	1.290	0.833
Cassia	1.451	0.915	Payette	1.973	1.071
Clark	1.030	0.745	Power	2.386	1.444
Clearwater	1.580	0.863	Shoshone	1.663	1.185
Custer	0.540	0.249	Teton	0.572	0.429
Elmore	1.804	0.912	Twin Falls	1.741	1.036
Franklin	1.349	0.963	Valley	0.684	0.393
Fremont	1.165	0.740	Washington	1.529	0.887
			<b>Overall</b>	<b>1.205</b>	<b>0.784</b>

# Property Tax Use

The chart below shows how taxing districts used the 2006 property tax and the dollars they budgeted.

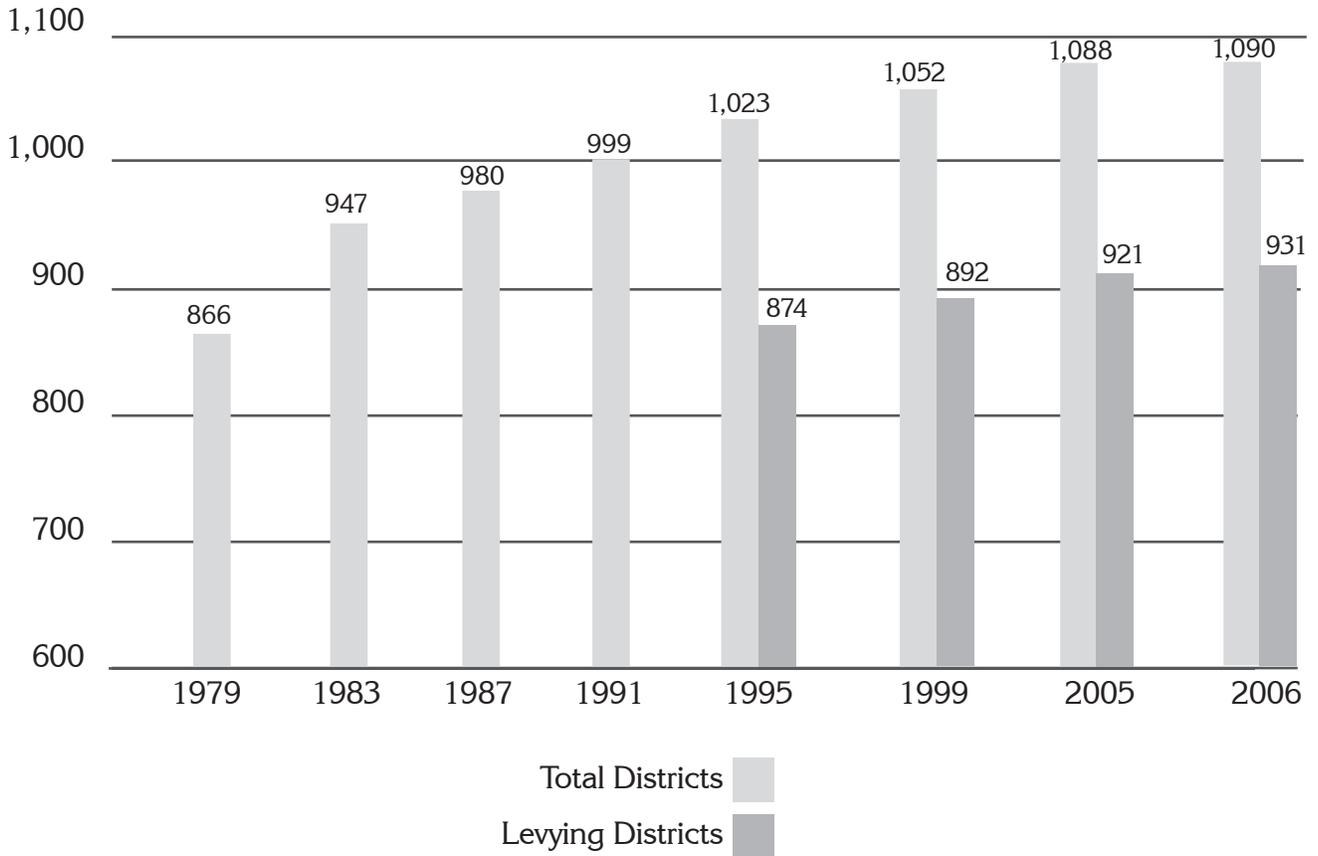


## Property Taxing Districts

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're legally authorized to do so. About 15 percent of taxing districts didn't levy property taxes in 2006. 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 2006 there were 3,400 tax code areas in Idaho.

Taxing District or Authority	Total Statewide
Ambulance	25
Auditorium	3
Cemetery	181
City	201
Community College	2
County	44
Drainage	1
Fire	152
Flood Control	14
Highway - County Road & Bridge	101
Hospital	20
Levee	1
Library	56
Mosquito Abatement	13
Museum	0
Pest Control	5
Port	1
Recreation	32
Regional Airport	0
School	114
Sewer	32
Sewer & Water	55
Water	27
Watershed Improvement	10
<b>Total</b>	<b>1,090</b>

## Taxing Districts



“The purpose of this letter is to express my sincere appreciation for your outstanding assistance and research in helping me to resolve the sales tax problem that existed in conjunction with subject liquor license.... You were so gracious and knowledgeable – and went out of your way to find the problem and guide me to its solution.”

– **Mary**

## 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 2006 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 1997.

Tax Year	Approved Claimants		Benefits		Eligibility	
	Number	Change From Prior Year (%)	Average \$ Per Claimant	Total (\$ mil)	Maximum Income (\$)	Maximum Benefit (\$)
2006	28,737	7.8	592.80	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
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



"I would like to extend my sincere appreciation for your willingness to work with and educate me regarding the application and purpose of use tax.... It was absolutely a pleasure working with you."

– Cynthia

# Ratio Study

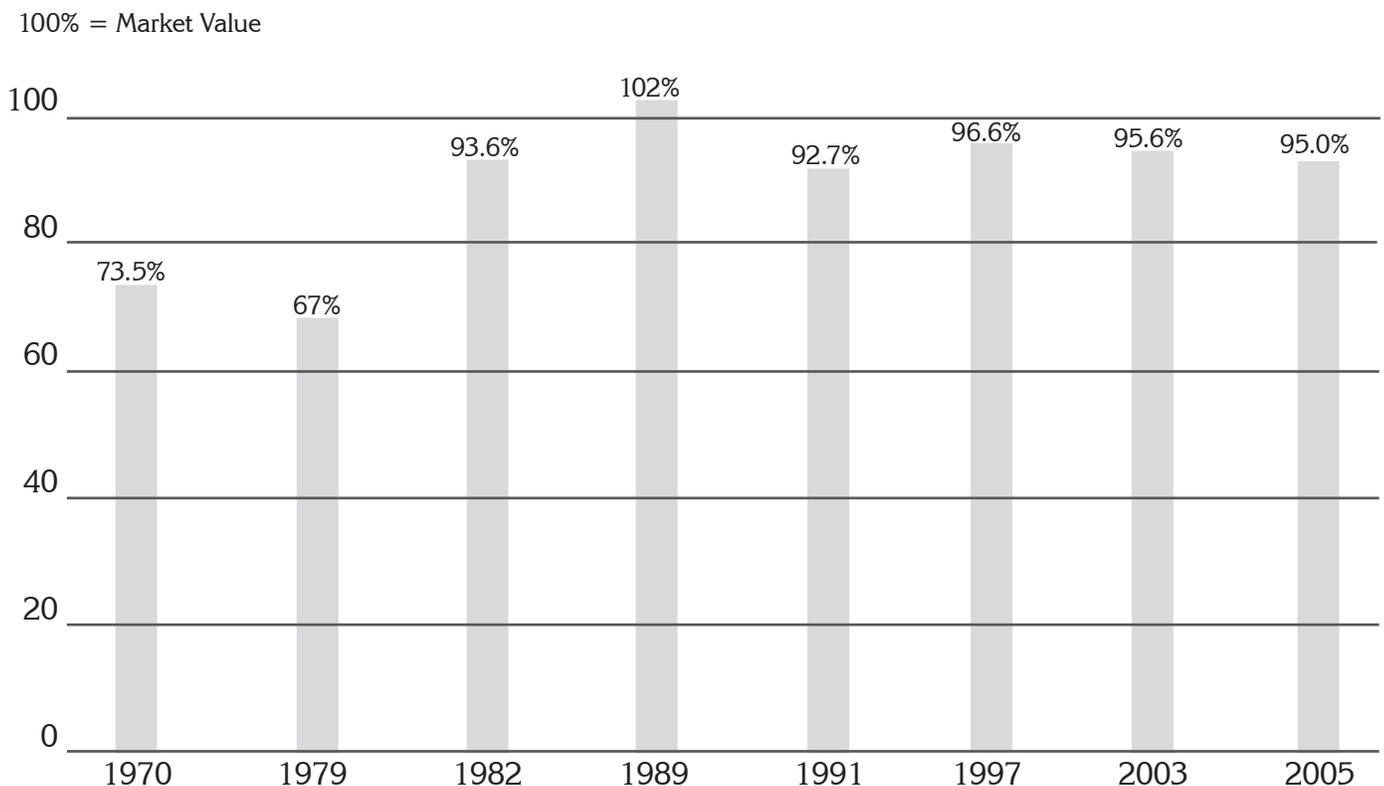
Idaho law requires that all property be assessed at market value. The Idaho State Tax Commission is responsible for making sure each county assessor is assessing property at market value. To do this, the Tax Commission conducts annual ratio studies in each county. These are used to evaluate the assessment 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 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.

## 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, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming. Percentages indicate how much of the average person's 2004 total income was spent on each tax in fiscal year 2004. This comparison includes state and local taxes.

Type of Tax	National Average (%)	Idaho Average (%)	Median of 11 Western States (%)
Property	3.18	2.79	2.79
Sales	2.45	2.67	2.97
Individual Income	2.15	2.33	1.99
Corporate Income	0.34	0.27	0.26
Motor Vehicle	0.54	0.85	0.65
<b>Overall</b>	<b>10.10</b>	<b>9.78</b>	<b>9.59</b>

The chart below compares Idaho 2004 taxes to the national average of 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	87.6	31	71.6	37	51
Sales	108.8	18	89.0	31	47 *
Individual Income	108.4	21	88.6	31	44
Corporate Income	79.1	27	64.7	30	47
Motor Vehicle	158.3	5	129.4	13	51
<b>Overall</b>	<b>96.8</b>	<b>27</b>	<b>79.2</b>	<b>43</b>	<b>51</b>

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

# Idaho State Tax Commission Contacts

## Web site

[tax.idaho.gov](http://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](https://tax.idaho.gov)**