



2022 Annual Report

Great people | Helping you | Serving Idaho



About Us

The Idaho State Tax Commission assists Idaho taxpayers by providing information about tax obligations so everyone can pay their fair share and not a penny more. Our employees take to heart their role in stewarding the state's financial resources. They approach their jobs — from the front-line taxpayer services representatives to the Chairman — with a dedication that can only be described as a sincere desire to serve. In the end, Idaho's laws and rules are implemented to ensure the fairness of the tax system for those who voluntarily comply, and due process for those who don't.

Vision

Great people. Helping you. Serving Idaho.

Values

Fairness, Accountability, Integrity, Respect (FAIR)

Mission

Benefit Idaho through courteous customer service, education, and fair tax administration.

Goals

- Be a team of great people
- Effectively serve our customers
- Increase agency efficiency



Idaho Taxpayer Rights

You have the right to...

Quality Service

Be Informed

Confidentiality

Representation

Appeal

Payment Options

Pay Only the Tax You Owe

Learn more at
tax.idaho.gov/rights

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Leadership

Administration

Chairman	Jeff McCray
Commissioner	Tom Katsilometes
Commissioner	Janet Moyle
Commissioner	Jared Zwygart

Operations

Chief Operating Officer	John Bernasconi
Appeals	Lisa Palmer
Audit	Kimberly D. Wind
Compliance	Evan Sailor
Governmental Affairs	Aaron Yost
Human Resources	Rhamona Grabenstein
Legal	Phil Skinner
Management Services	Lisa Kopke
Property Tax	George Brown
Revenue Operations	Rick Mascall
Taxpayer Resources	Julie Eavenson



Evan Sailor, Chairman Jeff McCray, and Rick Mascall, part of our Leadership team, look forward to greeting taxpayers during our curbside service on Tax Day.

Commissioners' Message

The year 2022 has been one of accomplishments for the agency. While the state has experienced record growth, the Tax Commission has met every challenge with a determination to improve and to strive to provide excellent customer service.

It's important to note that our employees continue to live our vision statement: Great people. Helping you. Serving Idaho. In addition to doing their regular work, they've taken on extra responsibilities to research and test new ways to be an even better customer-facing organization. This includes launching a website refresh in December. The new site is mobile first, meaning it's designed for those using mobile devices. It can also be customized to the look for a desktop computer. Other enhancements include a robust search feature, and compliance with the Americans with Disabilities Act, making it easier for those with disabilities to use.

In Taxpayer Services, our front-line employees have taken on more work with no additional resources. To help them and taxpayers, we added a feature in late November to allow taxpayers to request a call back to hold their place in the queue rather than wait on hold until a representative is available. In addition, we're interviewing other state agencies, other states, and third-party vendors about technology that can improve the customer experience. We've found that our people handle many more calls and emails than most, but we'll continue to look for any options we have yet to explore.

Rebates brought a whole new dimension to our scope of work. Our teams responded quickly to reallocate resources to issue rebates – under complex and stressful circumstances. This is yet another example of our dedication to helping and serving Idaho customers.

Labor shortages, population growth, and new tax laws brought many challenges to our processing systems and staff. Through it all, we continued to see high levels of employee engagement. This tells us that our employees feel valued, and that translated to our customers feeling valued.

It's a privilege to serve Idaho. We're proud of the accomplishments in 2022, and we're looking forward to continuing these efforts in 2023.



**Chairman
Jeff McCray**



**Commissioner
Tom Katsilometes**



**Commissioner
Janet Moyle**



**Commissioner
Jared Zwygart**

2022 Highlights

Tax rebates issued to Idahoans

When the Governor and Legislature authorized two rebates this year, we responded quickly and efficiently. We adjusted our processing system and worked with the State Treasurer's Office and the State Controller's Office to get things in place for issuing the rebates.

To help taxpayers, we created a webpage to answer questions about the rebates, updated an online tool to let taxpayers track their rebate status, and created short videos about the rebates. We also created an online tool that gave Idahoans the option to donate the first rebate.

Spring rebate. Authorized February 4, we started issuing the first rebate to Idahoans in March. As of December 31, we had issued 723,459 tax rebates for \$314.6 million.

Special Session rebate. Authorized September 1, we began issuing the second rebate to Idahoans by the end of that same month. As of December 31, we had issued 722,708 rebates for \$413.4 million.

Website gets new look and features

We redesigned our website – tax.idaho.gov – to make it easier for taxpayers to use. Besides a new look, the site has a mobile-first design, so it works well with mobile devices as well as desktop computers. Other enhancements include a robust search feature and compliance with the Americans with Disabilities Act to improve the experience for those with disabilities.

Working with our website designer, Access Idaho, we migrated more than 600 pages and 9,000 documents and celebrated a successful launch on December 15.

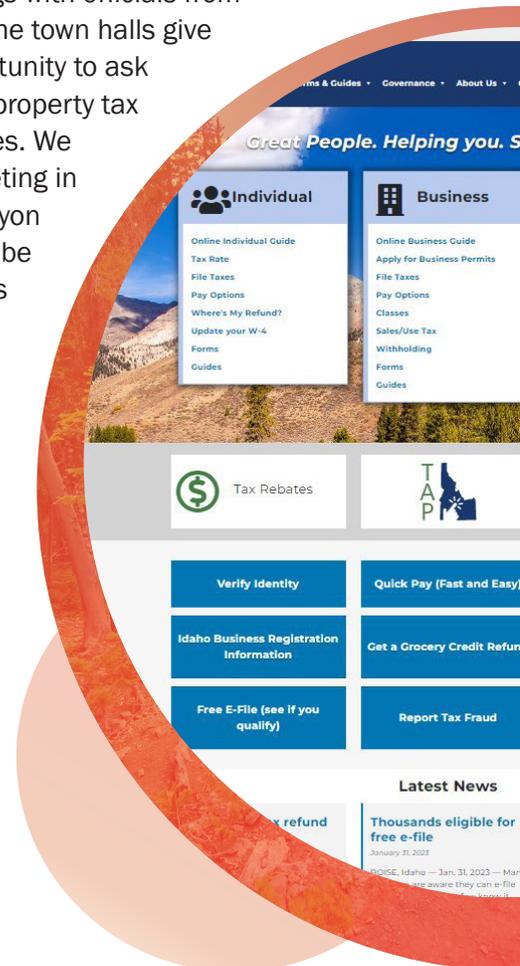
Technology improves our processes

We used technology to improve and speed up processes for taxpayers. This included:

- Using the tax system to validate items on an income tax return instead of using manual validation.
- Using a new software product to improve fraud identification. This equates to fewer manual verifications.
- Providing an e-filing option for beer and wine returns.
- Providing an easier way to e-file fuel distributor returns.

Property tax town halls launched for officials

Our Property Tax Division launched quarterly town hall meetings with officials from taxing districts. The town halls give officials an opportunity to ask questions about property tax and discuss issues. We held the first meeting in December in Canyon County, and we'll be holding town halls throughout the state in 2023. We also created an information kit that explains Idaho's property tax system to help officials and legislators.



2022 Highlights

(continued from previous page)

State job fair garners new applicants

The Tax Commission organized and hosted the first-ever state agency job fair on the state's new Chinden Campus in Boise in June. With 20 state agencies participating, job seekers learned about open positions across the state. Many agencies received job applications, some conducted interviews, and others hired new employees on the spot. The Tax Commission received 28 job applications and 22 requests to receive future job notices.

Tax fraud halted

We stopped \$4.2 million in income tax refunds from going to fraudsters. All income tax returns go through fraud detection reviews before we issue any refunds. We partner with the IRS, other state tax agencies, tax professionals, software developers, and financial institutions to identify and share information about fraud and identity theft.

Social media reaches more Idahoans

Our social media followers are up over the past year:

- Facebook increased by 24.1%
- Twitter increased by 6.6%
- Instagram increased by 34.7%
- LinkedIn increased by 71.8%
- YouTube increased by 182.0%

In addition, our newsletter subscribers are up 6.4% over last year.



Employees help potential job applicants at the State of Idaho Job Fair.

Follow us on:



@idahotax



@idahostatetax

Idaho Taxes

Most of Idaho's tax revenues come from income tax, sales/use tax, and property tax. Here's a list of the taxes the state collects.

Tax rates

Tax	Rate	Notes
Auditorium district: Boise Idaho Falls Pocatello/Chubbuck	5% 5% 5%	On hotel/motel occupants in the district areas, except for long-term (more than 30 consecutive days) residents.
Beer - 5% or less ABV	15 cents/gallon	Beer containing 5% or less alcohol by volume (ABV).
Beer - over 5% ABV	45 cents/gallon	Beer containing over 5% alcohol by volume (ABV).
Cigarette	57 cents (package of 20)	Wholesalers pay this tax to the Tax Commission.
Corporate net income	6% (minimum \$20)	On Idaho taxable income. Multistate businesses must apportion their income using a three-factor formula made up of property, payroll, and sales (with the sales factor double-weighted).
Electricity	.5 mill per kilowatt hour	On water-generated electricity, except there is no tax on the sale of electricity used for irrigation, manufacturing, mining, milling, smelting, refining, or processing.
Fuels: Aviation gasoline Diesel Gasoline Jet fuel Hydrogen Compressed natural gas Liquefied natural gas Propane Transfer fee	7 cents/gallon 32 cents/gallon 32 cents/gallon 6 cents/gallon 32 cents/GGE 32 cents/GGE 34.9 cents/DGE 23.2 cents/gallon 1 cent/gallon	Users get refunds of tax depending on use and type of fuel. See the Fuels Consumers guide at tax.idaho.gov/fuelshub . <i>Transfer fee:</i> Generally charged on all liquid petroleum products. Not charged on propane and natural gas.
Individual income	1% to 6%	On Idaho taxable income. The rate depends on income.
Mine license	1%	On value of ores mined or extracted and royalties received.
Oil and gas production	2.5%	On market value of oil and gas produced or sold in Idaho.
Prepaid wireless E911 fee	2.5% of service price	On sale of prepaid wireless telecommunication sources.
Sales/Use	6%	On retail sales and rentals of tangible personal property; admission fees and fees for recreation or hotel/motel rooms (except for stays of more than 30 days). Use tax applies if sales tax wasn't paid at the point of purchase. Exceptions include sales of water, gas, or electricity by utilities; motor fuels (which are taxed separately); prescription drugs; certain tangible personal property used in manufacturing, farming, processing, mining, and fabricating.
Tobacco products	40% of wholesale price	Cigarettes aren't included. Doesn't include vaping products.
Travel & convention	2%	On hotel/motel occupants and campground users, except for long-term (more than 30 days) residents.
Wine	45 cents/gallon	

Property tax is collected by the counties and taxing districts. It isn't listed above.

Idaho Revenues

This is a two-year comparison of revenues by category. These figures represent gross collections before refunds.

Source	FY2021	FY2022	Change
Beer tax	\$4,775,217	\$4,771,204	-0.1%
Boise Auditorium District tax	6,077,209	9,964,796	64.0%
Cigarette tax	33,879,928	31,495,576	-7.0%
Corporate income tax	384,855,368	1,063,577,328	176.4%
E911 fee	1,605,307	1,528,703	-4.8%
Electricity (kilowatt hour tax)	1,960,866	1,618,615	-17.5%
Idaho Falls Auditorium District tax	1,910,120	2,981,569	56.1%
Illegal drug tax	0	929	442,052.4%
Individual income tax	2,746,282,904	2,983,399,758	8.6%
Mine license tax	36,322	32,467	-10.6%
Miscellaneous revenues	316,700	484,388	53.0%
Motor fuels taxes	395,072,005	401,374,264	1.6%
Oil and gas production tax	136,935	307,494	124.6%
Pocatello-Chubbuck Auditorium District tax	1,038,797	1,485,672	43.0%
Railroad car company's property tax	5,064	2,570	-49.3%
Sales/Use tax	2,508,871,275	2,891,906,400	15.3%
Suspense	5,369,629	-5,382,561	-200.2%
Tobacco tax	14,850,749	13,818,900	-7.0%
Travel & convention tax	14,868,097	20,706,386	39.3%
Wine direct shipper fee	21,538	19,725	-8.4%
Wine tax	6,525,613	6,664,128	2.1%
Total Gross Receipts	\$6,128,459,644	\$7,430,758,310	21.3%

Cost to collect tax revenues

	FY2021	FY2022
	\$38,852,020	\$41,430,500

It costs less than a penny to collect one tax dollar.

Employee Service in Action



Kathlynn Ireland, tax research specialist, interviews with the news media about property tax.



Alan Dornfest, tax policy bureau chief, teaches a property tax class.



Lisa Kopke, financial executive officer, collects an income tax return at our curbside service.



Steve Taylor, training specialist, talks to a taxpayer at the Buy Idaho show at the Capitol.

Taxes Collected

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.

Audit

Source	FY2019	FY2020	FY2021	FY2022
Sales/Use	\$12,801,330	\$16,795,227	\$15,272,172	\$12,708,944
Withholding	981,130	718,159	887,366	595,612
Motor fuels	945,515	774,703	1,450,999	1,597,324
Miscellaneous*	21,927	730,742	67,470	12,758
Individual income	20,537,309	22,912,744	24,693,962	29,591,615
Corporate income	6,999,175	15,913,265	11,960,446	10,313,713
Hotel/Motel**	16,528	30,007	86,247	43,221
Total	\$42,302,914	\$57,874,845	\$54,418,662	\$54,863,187

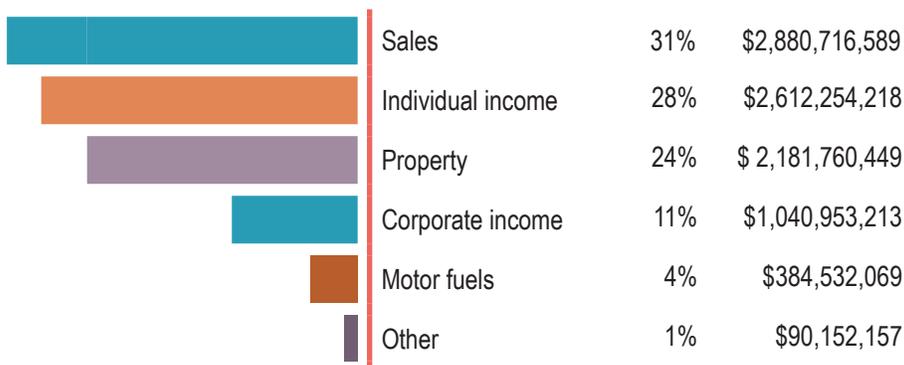
* Includes beer, cigarette, tobacco, wine, mine license, amusement device, E911, and electricity.

** Boise, Idaho Falls, Pocatello/Chubbuck Auditorium Districts; travel & convention

Compliance

	FY2019	FY2020	FY2021	FY2022
Total	\$138,692,886	\$145,161,925	\$181,655,673	\$249,076,123

State & local taxes collected



FY2022 for income tax, motor fuels tax, sales tax, other. Net collections after refunds. Calendar year 2022 for property tax. Amounts budgeted by taxing districts.

Revenue Distribution

These figures indicate how the tax revenues collected in Idaho were distributed.

Fund	FY2021	FY2022	Change
General Fund	\$4,530,397,434	\$5,454,642,620	\$924,245,186
Fish & Game Donation	46,845	51,365	4,520
Abandoned Mine & Oil & Gas Conserv.	94,499	191,774	97,275
Secondary Aquifer Fund	5,000,000	4,999,968	-32
Petroleum Storage Trust	2,627,443	2,710,875	83,432
Cancer Control	300,000	300,000	0
Central Tumor Registry	120,000	120,000	0
Substance Abuse Treatment	1,737,336	1,744,212	6,876
County Juvenile Probation Svcs.	4,240,151	4,167,272	-72,879
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	14,720,691	20,529,190	5,808,498
Veterans Support Donation	52,852	54,424	1,573
Cooperative Welfare Fund	871,130	828,535	-42,595
State Aeronautics Fund	1,960,261	2,868,280	908,019
Parks & Recreation Motor Fuels	5,654,282	5,722,912	68,630
Bridges & Railroad Crossings	425,000	425,000	0
Local Highway Distribution	31,281,023	58,806,903	27,525,881
State Highway Account	66,475,443	67,267,094	791,651
Highway Distribution Fund	264,667,052	268,092,009	3,424,957
Search & Rescue Fund	48,665	49,256	591
Motor Fuel Distribution Fund	395,048	681,430	286,382
Transportation Congestion Mitigation	24,214,916	80,219,662	56,004,747
E911 Wireless	1,571,750	1,494,966	-76,784
Multistate Tax Compact	3,179,374	2,539,074	-640,300
Oil & Gas Local Economic Devel.	0	0	0
Tax Commission Admin Fees	4,998,760	5,249,872	251,112
Wine Direct Shipper Fee to ISP	3,925	3,963	38
Permanent Building Fund	20,584,466	20,219,506	-364,959
GARVEE State Match	4,700,000	4,700,000	0
Miscellaneous Income	157,936	288,921	130,985
Opportunity Scholarship	14,129	17,576	3,447
Public School Endowment	4,998,420	4,823,474	-174,946
Children's Trust Donation	55,609	56,608	1,000
Sales Tax – Tax Relief Fund	135,892,540	183,594,688	41,881,579

Revenue Distribution

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Fund	FY2021	FY2022	Change
Sales Tax – Cities & Counties	\$293,804,949	\$335,686,527	\$38,547,402
Sales Tax – Personal Property	18,550,086	18,574,043	23,957
Sales Tax – Ag Property Relief	8,487,103	8,487,103	0
Sales Tax – To ITD Holding Fund (new fund)	N/A	1,037	1,037
Sales Tax – Demonstration Pilot Project	4,243,407	14,450,988	10,207,581
Sales Tax – Election Consolidation	4,872,755	5,144,807	272,052
Sales Tax – Held in Reserve	162,172	736,178	574,006
Refund Fund	646,301,001	834,503,255	188,202,254
Refund Fund – County Juvenile Prob. Svcs.	737,868	619,198	-118,670
Suspense Accounts	5,369,629	-5,382,561	-10,752,190
Grape Growers & Wine Producers	326,077	822,486	496,409
Hop Growers (new fund)	N/A	49,435	49,435
Unidentified Wine & Strong Beer (new fund)	N/A	43,867	43,867
Custodial Accounts	9,278,184	14,671,960	5,393,777
Oil & Gas – Cities & Counties	39,437	88,558	49,121
Total	\$6,128,459,644	\$7,430,758,310	\$1,302,298,666

Tax revenue to local governments

In FY2022, local governments received the following sales tax revenue.

Cities and counties:

- 5.25% of the revenue went to cities. Cities were eligible for a minimum increase of 1% over last year’s distribution. The rest went according to population based on a complex calculation.
- 5.47% of the revenue went to counties. Each county received a guaranteed annual amount of \$30,000. The rest went according to population based on a complex calculation.
- Roughly 1% of the revenue went to counties for property tax reduction.

Other taxing districts:

- 0.9% of the revenue went to special purpose taxing districts within the counties based on a complex calculation.
- \$8.5 million of the revenue went to eligible taxing districts to replace property tax on agricultural equipment that was exempted from property tax in a 2001 law.

Taxing districts also received \$5.1 million in election consolidation revenue and \$18.6 million in personal property reimbursements. And \$619,000 of lottery withholding went to eligible counties.



Property Taxing Districts

For 2022, the Tax Commission approved property tax levies of \$2.182 billion based on budgets previously certified by taxing districts. This amount was \$69 million, or 3.3% higher than the net amount levied in 2021.

Distribution of property taxes

District Category	2021	2022	% Change
Ambulance	\$33,122,488	\$34,981,880	5.6%
Auditorium	17,786	19,927	12.0%
Cemetery	7,903,138	8,328,054	5.4%
City	571,220,393	598,481,538	4.8%
Community Infra.	1,461,475	2,153,835	47.4%
County	560,115,518	583,232,343	4.1%
Extermination	1,155,459	1,199,386	3.8%
Fire	113,002,016	119,256,747	5.5%
Flood Control	889,067	940,662	5.8%
Hospital	10,006,705	10,443,692	4.4%
Junior College	37,632,310	39,066,225	3.8%
Library	32,859,949	34,358,573	4.6%
Mosquito Abatement	9,034,683	9,931,641	9.9%
Port	405,000	405,000	0.0%
Recreation	6,996,276	7,118,699	1.7%
Roads & Highways	129,525,419	131,362,245	1.4%
School	593,294,026	596,067,358	0.5%
Sewer & Water	3,224,293	3,493,375	8.3%
Sewer, recreation	546,532	565,853	3.5%
Water	190,248	221,416	16.4%
Watershed	130,000	132,000	1.5%
Total	\$2,112,732,781	\$2,181,760,449	3.3%

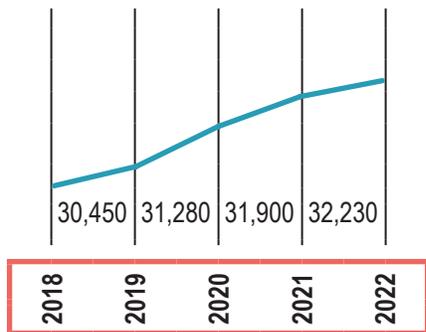
Property Tax Reduction

In addition to Idaho's standard property tax exemption for homeowners, the property tax reduction program offers more property tax relief to low-income elderly, widowed, and disabled homeowners. As income rises, the amount of property tax reduction decreases. In 2019, an additional property tax benefit was added for veterans who are 100% service-connected disabled. There is no income limit.

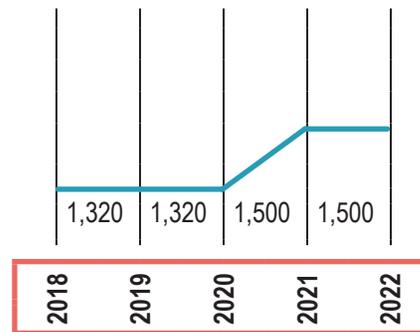
In 2021, the maximum benefit was increased to \$1,500. This is the first benefit increase since 2006.

Tax Year	Claimants	Avg. Benefit/Claimant	Total Paid
2022	26,680	\$881.74	\$23,524,969
2021	27,862	\$859.63	\$23,950,939
2020	28,678	\$719.98	\$20,647,454
2019	27,621	\$704.66	\$19,463,396
2018	27,078	\$665.44	\$18,018,804

Maximum income
(in dollars)



Maximum benefit
(in dollars)



Megala Makesh, technical records specialist I, opens mail. The Tax Commission received nearly 953,000 mailed tax returns and correspondence in 2022.



Average Property Tax Rates

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

County	2021 Urban	2021 Rural	2022 Urban	2022 Rural
Ada	0.898%	0.731%	0.681%	0.592%
Adams	0.812%	0.448%	0.601%	0.327%
Bannock	1.631%	0.841%	1.209%	0.612%
Bear Lake	0.808%	0.482%	0.568%	0.357%
Benewah	1.249%	0.921%	0.859%	0.639%
Bingham	1.922%	1.104%	1.309%	0.791%
Blaine	0.508%	0.405%	0.402%	0.325%
Boise	0.885%	0.560%	0.634%	0.345%
Bonner	1.027%	0.621%	0.713%	0.422%
Bonneville	1.402%	0.790%	1.022%	0.543%
Boundary	1.065%	0.752%	0.611%	0.418%
Butte	1.675%	1.033%	1.489%	0.927%
Camas	1.615%	0.889%	1.230%	0.671%
Canyon	1.199%	0.800%	0.763%	0.486%
Caribou	1.838%	0.945%	1.430%	0.724%
Cassia	1.269%	0.797%	1.008%	0.667%
Clark	0.989%	0.672%	0.831%	0.598%
Clearwater	1.835%	1.065%	1.358%	0.818%
Custer	0.749%	0.509%	0.653%	0.440%
Elmore	1.406%	0.655%	1.082%	0.517%
Franklin	0.944%	0.655%	0.839%	0.628%
Fremont	1.051%	0.742%	0.811%	0.560%

Average Property Tax Rates

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County	2021 Urban	2021 Rural	2022 Urban	2022 Rural
Gem	0.838%	0.428%	0.545%	0.303%
Gooding	1.180%	0.728%	0.977%	0.602%
Idaho	0.832%	0.350%	0.644%	0.262%
Jefferson	1.483%	0.883%	1.143%	0.672%
Jerome	1.897%	1.146%	1.584%	0.965%
Kootenai	0.880%	0.596%	0.537%	0.360%
Latah	1.690%	1.230%	1.342%	0.965%
Lemhi	0.929%	0.512%	0.683%	0.362%
Lewis	1.807%	1.081%	1.375%	0.904%
Lincoln	1.391%	0.746%	1.250%	0.664%
Madison	1.412%	1.155%	1.201%	0.977%
Minidoka	1.234%	0.783%	0.988%	0.633%
Nez Perce	1.961%	1.112%	1.667%	1.002%
Oneida	1.314%	0.644%	1.139%	0.577%
Owyhee	0.973%	0.789%	0.769%	0.589%
Payette	1.042%	0.539%	0.778%	0.414%
Power	2.154%	1.348%	1.896%	1.232%
Shoshone	1.587%	1.092%	1.086%	0.770%
Teton	0.812%	0.650%	0.662%	0.345%
Twin Falls	1.513%	0.991%	1.155%	0.753%
Valley	0.750%	0.398%	0.604%	0.199%
Washington	1.431%	0.817%	1.174%	0.697%
Statewide	1.049%	0.697%	0.754%	0.499%

Ratio Study

The Tax Commission is responsible for making sure each county assessor is assessing property at market value as required by Idaho law. To do this, the Tax Commission conducts annual ratio studies in each county. These studies 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 sales 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 standards for assessment levels based on nationally recognized practices. Categories that don't meet these standards might be subject to additional testing or adjustments by the Tax Commission.

Median assessment level



Year 2003 reflects improved urban residential property. Years after 2003 reflect improved residential property, both urban and rural.

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 2020 total income was spent on each tax in fiscal year 2020. This comparison includes state and local taxes.

Type of Tax	National Average	Idaho Average	Median/Western States
Property	3.12%	2.38%	2.71%
Sales	2.31%	2.42%	2.57%
Individual income	2.21%	2.18%	1.66%
Corporate income	0.32%	0.28%	0.19%
Motor vehicle	0.43%	0.67%	0.51%
Overall	9.68%	8.59%	9.13%

The chart below compares Idaho 2020 taxes to the national average of state and local taxes 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. This chart is based on fiscal year 2020 data released by the U.S. Census Bureau. Lower ranks equal higher taxes, with 1 being the highest.

Type of Tax	Income		Population		# of States With Tax
	% of US Avg.	Rank	% of US Avg.	Rank	
Property	76.4%	38	62.5%	40	51
Sales	105.0%	19	85.8%	33	47
Individual income	98.9%	26	80.8%	31	44
Corporate income	89.1%	27	72.8%	29	47
Motor vehicle	155.3%	6	126.9%	10	51
Overall	88.8%	36	72.5%	45	51

Our Offices



Coeur d'Alene

1910 Northwest Blvd., Suite 100
Coeur d'Alene, ID 83814-2371



Lewiston

1118 F St.
Lewiston, ID 83501-1014



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