

IN THE SENATE

SENATE BILL NO. 1234

BY COMMERCE AND HUMAN RESOURCES COMMITTEE

AN ACT

1 RELATING TO THE IDAHO STATE TAX COMMISSION; AMENDING CHAPTER 1, TITLE 63,
2 IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-103A, IDAHO CODE, TO
3 PROVIDE THAT THE IDAHO STATE TAX COMMISSION SHALL REQUIRE A CRIMINAL
4 BACKGROUND CHECK FOR EMPLOYEES, EMPLOYMENT APPLICANTS, CONTRACTORS AND
5 SUBCONTRACTORS WHO WOULD HAVE ACCESS TO FEDERAL TAX INFORMATION.
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7 Be It Enacted by the Legislature of the State of Idaho:

8 SECTION 1. That Chapter 1, Title 63, Idaho Code, be, and the same is
9 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
10 ignated as Section 63-103A, Idaho Code, and to read as follows:

11 63-103A. DETERMINING THE SUITABILITY OF EMPLOYEES, APPLICANTS AND
12 PROSPECTIVE CONTRACTORS FOR EMPLOYMENT AND ACCESS TO FEDERAL TAX INFOR-
13 MATION. (1) To determine the suitability of prospective employees and
14 contractors for the Idaho state tax commission, the human resources office
15 of the commission shall require an applicant to provide information and fin-
16 gerprints necessary to obtain criminal conviction history information from
17 the Idaho state police and the federal bureau of investigation. Pursuant to
18 section 67-3008, Idaho Code, and Public Law 92-544, the commission's human
19 resources officer shall submit a set of fingerprints obtained from the em-
20 ployee, prospective contractor, subcontractor or applicant for employment
21 who will have access to federal tax information as defined in internal rev-
22 enue service publication 1075 (2016) and the required fees to the Idaho state
23 police, bureau of criminal identification, for a criminal records check of
24 state and national databases. The submission of fingerprints and informa-
25 tion required by this section shall be on forms prescribed by the Idaho state
26 police.

27 (2) The human resources office of the Idaho state tax commission is au-
28 thorized to receive criminal history information from the Idaho state police
29 and from the federal bureau of investigation for the purpose of evaluating
30 the fitness of applicants to the Idaho state tax commission. As provided by
31 state and federal law, further dissemination or other use of the criminal
32 history information is prohibited. Criminal background reports received
33 from the Idaho state police and the federal bureau of investigation shall be
34 handled and disposed of in a manner consistent with requirements imposed by
35 the Idaho state police and the federal bureau of investigation.

36 (3) The human resources office of the Idaho state tax commission shall
37 review the information received from the criminal history and background
38 check and determine whether the applicant or employee has a criminal or other
39 relevant record that would disqualify the individual from employment. The
40 applicant or employee shall be provided an opportunity for a formal review of
41 a denial. In the case of a contractor or subcontractor, the human resources

1 officer shall communicate clearance or denial to the applicant and the ap-
2 plicant's employer.

3 (4) Clearance through the criminal history and background check
4 process is not the only determination of suitability for employment.

5 (5) The Idaho state tax commission shall promulgate such rules as are
6 necessary to carry out the provisions of this section.