

2018 Legislative Session

Property Tax - House and Senate Bill Tracking Report – Final

House Bills

Bill Number	Sponsor/Contact	Status	Description	Effective Date
HB 0390	Alan Dornfest, Tax Commission, 208-334-7742	Law	Deletes the certified mail requirement found in Idaho Code Section 63-509(1) and (4) for the county to delivery certain abstracts of value to the tax Commission.	July 1, 2018
HB 0391	Alan Dornfest, Tax Commission, 208-334-7742	Law	The deadline in Idaho Code 63-105A(12) (first Monday in November) given to allow errors to be corrected will be moved forward to the third Monday of October.	July 1, 2018
HB 0392	Alan Dornfest, Tax Commission, 208-334-7742	Law	Amends I. C. 63-3503, 3503A and 3503B adding a date certain (3 rd Monday of May) for the Tax Commission to notify state superintendent and county treasurers of the amount of gross earnings tax. Also changes the date from the third to the first Monday in August for the county to notify the taxing districts of the amount being apportioned for wind, solar and geothermal and for the amount of the solar energy tax distributed to these districts during the twelve months preceding July 1 or the current year.	July 1, 2018
HB 0462	Rep. Clark Kauffman 208-332-1000	Law	Amends I. C. 63-1705 by adding new subsection (4). Productivity classification remain or revert to the class it held on Jan. 1, 2016. Also directs the CFTM to designate a process (to be implemented by administrative rule) by which classifications shall be made setting forth minimum landowner notification requirements, inspector qualifications and document retention.	Date of Passage
HB 0492	Rep. Priscilla Giddings 208-332-1000	Law	Adds a new section I. C. 63-705A providing up to \$1,320 property tax reduction for disabled veterans having a 100% service connected disability.	July 1, 2018
HB 0559	Rep. Mike Moyle 208-332-1000	Law	Adds a new section (63-1305C) providing for a provisional exemption during construction for property that will be used for exempt use and provides for refunds within five years for taxpayers who paid, but should not paid, tax and provides claw-back for properties who were provided an exemption but should not have been. Provides that this property is not to be added to new construction	Day after passage and retro to January 1, 2016

Bill Number	Sponsor/Contact	Status	Description	Effective Date
HB 0567a	Rep. Caroline Nilsson Troy 208-332-1000	Law	Adds a new section (27-129) pertaining to the consolidation of cemetery districts. Also amends existing law increasing from \$2,500 to \$3,500 the budgets requiring public hearings	July 1, 2018
HB 0591	Ken McClure 208-388-1200	Law	Amends section 63-4502 (Idaho New Capital Investments Incentive Act of 2008) adding the word “operating” [property] to define “qualifying new capital investment”, provides that the seven year qualifying period starts with the issuance of a building permit and adds the words “installed or constructed” to describe new plant within the project site.	July 1, 2018
HB 0594a	Rep. Robert Anderst 208-332-1000	Law	Amends 63-602EE to include as exempt specific hop related equipment; amended to limit the exemption for two years	Retro to Jan 1, 2018
HB 0626	Rep. Ronald Nate 208-332-1000	Law	Amends election code (I.C Section 34-439) to require a statement of the costs per \$100,000 of taxable value to be included on bond election ballots	July 1, 2018
Senate Bills				
SB 1230	Kelli Brassfield Idaho Association of Counties 208-514-8737	Law	Amends I. C. 63-1002(2) making mandatory that property tax payments be applied to the oldest delinquency	July 1, 2018
SB 1231	Kelli Brassfield Idaho Association of Counties 208-514-8737	Law	Amends I. C. 63-903(5) adding the provision that late charges and interest apply to property taxes derived from the subsequent or missed roll in the same manner as all other property taxes	July 1, 2018
<p>Failed/Held bills tracked: HB450 – disclaim forgone at any public meeting; HB555- increase justice fund levy; HB556 – local option PP exemption; HB593 – low-income housing exemption property management; HB639 – failed elections must hold for 11 months; HB640 – allow increase in certain ambulance district max levy rate; HB664 – sales tax distribution formula; SB1220a – clarify sales tax distribution and prohibit certain district expenditures.</p> <p style="text-align: center;">Adjourned March 28, 2018</p>				