

# 2015 Legislative Session

## Property Tax - House and Senate Bill Tracking Report - Final

### House Bills

Bill Number	Sponsor/Contact	Status	Description	Effective Date
<a href="#">HB 0027</a>	Tax Commission Alan Dornfest 208-334-7742	Law	Amends I.C. §31-4314 deleting the provision which allows recreation districts to levy property tax in the year of formation if the district is formed by June 1. The amendment requires the district to be formed before January 1 in order to levy in the following calendar year which is the same as all other taxing districts.	July 1, 2015
<a href="#">HB 0028</a>	Tax Commission Alan Dornfest 208-334-7742	Law	Amends existing I. C. 63-802(a) to add back personal property replacement funds in the calculation of a school district's "Hypothetical Levy Rate" which is applied to new construction value to create additional budget authority.	July 1, 2015
<a href="#">HB 0029a</a>	Tax Commission Alan Dornfest 208-334-7742	Law	Amended to leave in place the reference to IRC §267 in the determination of taxpayer. Continues to provide for a reduction in reimbursement funds for recoveries of improperly claimed personal property exemptions. Lastly, provides that the exemption would be calculated for operating companies which operate in more than one county by multiplying the number of counties in which the company is located by \$100,000. This exemption would be subtracted from the counties Idaho value before apportionment to the taxing districts. An allowance would be made for any local exemption.	July 1, 2015
<a href="#">HB 0076</a>	Representative Clark Kauffman 208-332-1000	Law	Amends I. C. 50-2908 (f) to add the levy applicable to school emergency funds to the list of funds to be computed using the total equalized assessed value (rather than the base value) thereby not generating funds for urban renewal.	July 1, 2015
<a href="#">HB 0156</a>	Representative Clark Kauffman (208) 332-1000 Caitlin Rusche Idaho Association of Counties (208) 345-9126	Law	Amends I. C. 63-1108 to make optional the requirement for the county tax collector to bid on a piece of personal property offered for sale when no other person bids on such property. This would enable the tax collector to bid only if the county determines that bidding on such property when no one else does is in the best interest of the county.	July 1, 2015

**House Bills (Continued)**

<b>Bill Number</b>	<b>Sponsor/Contact</b>	<b>Status</b>	<b>Description</b>	<b>Effective Date</b>
<a href="#">HB 0208</a>	Senator Grant Burgoyne (208) 332-1000	Law	Amends I. C. 63-701 to provide that those recognized as disabled by any public employee disability program are eligible for the circuit breaker.	On and after January 1, 2016
<a href="#">HB 0212</a>	Tim Hurst, Chief Deputy Secretary of State (208) 334-2852	Law	Amends I. C. 34-439A (Disclosures in Elections to Authorize Levy) to require that existing disclosure items (purpose of levy, election date, annual dollar amount and duration) be included in the ballot question or on the ballot but separate from the ballot question.	On and after the date of passage and approval

**Special Notes**

Adjourned April 11, 2015. Bills that were tracked but did not become law were: HB0134-PT exemption for solar; HB0141-PT delinquency notice; HB0173- New construction tax on taxing districts paid to school for school bond payments; HB0234-63-602NN exemption revisions based on population; HB0239- Urban Renewal reform – reporting, no municipal buildings, loss of increment penalty; HB257a-value park models using blue book; HB0286-63-602NN exemption revisions, \$500k to qualify for consideration; HB0297- Restructure ISTC, eliminate BTA; HB0311-tax reform, no ST on Food, repeal food credit, hold counties and cities harmless from ST loss for three years, increase fuels tax, revise income tax upper brackets