

**2021 Legislative Session
Property Tax - House and Senate Bill Tracking Report**

House Bills

Bill Number	Sponsor/Contact	Status	Description	Effective Date
HB 15	Kathlynn Ireland, State Tax Commission	Law	Subsequent Roll Assessment Notice. This bill changes the due date for an assessment notice to be sent to a property owner on the subsequent property roll from the fourth Monday in November to the third Monday in November. The fourth Monday is the due date for any appeals to be filed making an appeal almost impossible.	January 1, 2021
HB 32	Representative Adams	Law	Sales and Use Tax on Manufactured Homes. This bill clarifies that the sale of a new MH by a manufacturer to a retail dealer with a resale certificate is not subject to sales tax. It also clarifies language related to sales tax on manufactured home component parts.	July 1, 2021
HB 49	Representative Gestrin	Law	Motor Vehicle Titles. This bill enables ITD to issue a letter stating that a lien, filed properly with the department, shall be considered perfected, given the department or its agent, for any reason, cannot issue title in a timely manner.	January 1, 2021
HB 66aa	Representative Nate	Law	Bond and Levy Ballot Disclosure. This bill replaces HB 08. To ensure transparency in bond and levy elections by ensuring full disclosure of anticipated tax increases to voters and precluding additional distracting information about other bond and levy obligations which are not impacted by the outcome of the ballot question. The legislation also provides for nullification and penalty if provisions are violated.	July 1, 2021
HB 73	Rep Addis Rep Horman Rep Moyle Senator Rice	Law	Local Government Uniform Accounting. This bill provides for the uniform accounting, budgeting, and financial reporting procedures for counties, cities, urban renewal agencies, and all other local districts. All financial information will be published on the controller's Transparent Idaho website.	Sections 1 – 4: July 1, 2021. Sections 5 and 6: January 1, 2022
HB 120	Rep. Green Rep. Syme Senator Ricks	Law	Veteran's Property Tax Relief. This legislation allows qualified disabled veterans who have applied before April 15 th for the 100% Disabled Veterans program to transfer their property tax reduction or occupancy tax reduction benefit to a new residence after April 15 th but before October 15 th .	After passage and approval

HB 252aa	Rep. von Ehlinger	Law	Ag Assessment. This legislation revises the definition of land actively devoted to agriculture to include pivot corners or land that is used to support the agricultural use of the qualifying property, such as land that is used to store agricultural commodities or equipment.	July 1, 2021
HB 277	Rep. Moyle	Law	BTA Hearings. This legislation will allow property owners to have another person of their choosing represent them in a Board of Tax Appeals hearing or rehearing.	July 1, 2021
HB 309	Senator Grow Rep. von Ehlinger	Law	Property Tax Deferral. This legislation amends the property tax deferral program to increase household income limits, to adjust the interest rate, to include properties that are part of a trust or life estate and increase the total amount of funding available from the State of Idaho.	January 1, 2021
HB 389	Representative Moyle	Law	Property Tax. This bill amends, repeals, and adds to existing law to revise provisions regarding the Homeowner's Exemption, PTR, the 100% Service-connected Disabled Veterans program, the Property Tax Deferral program, and expands the personal property exemption.	January 1, 2021: Sections 1 – 7. January 1, 2022: Sections 8 - 11
House Concurrent Resolutions				
HCR015	Senator Rice Representative Addis	Adopted	Property Tax Interim Committee. This Concurrent Resolution authorizes the legislative council to appoint an interim committee to study property taxes and property tax revenue expenditures.	
Senate Bills				
S 1011	Keith Simila, Div. of Occupational and Prof Licenses	Law	Land Surveying. This legislation is to improve the way Idaho adopts new datums and mapping projections defining Idaho State Plane Coordinates and to align with modern uses of measurements and geographic data.	July 1, 2021
S 1102	Brody Aston VITU	Law	Vehicle Registration. This bill provides updates to statute designed to allow the business community and public to conduct their interactions with ITD completely electronically.	July 1, 2021
S 1105	Senator Ricks	Law	Bonds and Levies. This legislation makes technical corrections to sections 63-803 and 63-902 regarding bonds and levies but does not	July 1, 2021

			change the intent to require property tax statements to include expiration dates of bonds and levies for transparency.	
S 1107a	Mr. Kreizenbaeck, Ada County Hwy Dist.	Law	Transportation. This legislation removes ambiguity created with the passage of HB 587a. This bill restricts urban renewal districts from receiving property taxes paid on increment value within a highway district without the highway district's approval. This bill affects any urban renewal district created after July 1, 2020.	July 1, 2021