

**2019 Legislative Session
Property Tax - House and Senate Bill Tracking Report – Final**

House Bills

Bill Number	Sponsor/Contact	Status	Description	Effective Date
HB 62	Senator Burgoyne	Law	<u>Occupancy tax relief</u> - Amends existing law to make property tax relief applicable to either the property tax or the occupancy tax.	January 1, 2019
HB 87	Rep Moyle Rep Anderst	Law	<u>Property Taxes, Farm Equipment</u> - Clarifies Idaho code 63-602EE to ensure that all agricultural operations are treated consistently and equitably when agricultural personal property is assessed for property tax purposes.	January 1, 2019
HB 103	Rep Ricks	Law	<u>Levy Elections, Disclosure</u> - This legislation amends Title 34, Chapter 4 of Idaho Code by amending language and adding a new subsection with a disclosure requirement for property tax levy election ballot questions. When a taxing district authorizes a levy election, the ballot must include a disclosure statement indicating the estimated average annual cost to a property owner per \$100,000 of property value and the length of time. The county clerk will make the calculation and include the financial information on the disclosure statement on the levy ballot.	July 1, 2019
HB 164	Senator Mortimer	Law	<u>Property Assessment, Equalization</u> - This legislation proposes amending Section 63-109, Idaho Code, to require the Idaho State Tax Commission to provide written notice to county assessors and commissioners by April 1 st of each year if it has reason to believe that a county has improperly assessed a category of property. Failure to notify the county of potential improper assessments would prevent the tax commission from equalizing the category of property for which it failed to provide written notice.	July 1, 2019
HB 193a	Rep Wagoner	Law	<u>Taxing District Boundaries</u> - Clarifies the Tax Commission's duties in reviewing a taxing district's proposed boundary changes. These duties would be limited to reviewing proposed legal descriptions and total boundary areas that are submitted by a taxing district to ensure they are accurate. If the Tax Commission finds any errors in those legal descriptions or boundary changes, they would then be required to notify the appropriate taxing district within a specific time frame	July 1, 2019 Replaced HB 129
HB 201	Rep Gibbs	Law	<u>Non-school Taxing District Levies</u> - To allow counties with less than 7,500 population, that have had 3 Bond Elections in the past 5 years and have obtained Judicial confirmation after March 1, 2018 and before December 31, 2019 to issue bonds and levy taxes to pay for the obligation that was subject to the Court Order.	Upon passage and approval

HB 217	Rep Anderst, Rep Youngblood, Rep Moyle, Sen Johnson	Law	<i>Local Economic Development Act</i> - The purpose is to establish more taxpayer input into municipal structures that come off the tax roll. Urban Renewal was designed to encourage private sector development. Municipal buildings, remodels and multipurpose sports stadium complexes must go to the voters in the qualified municipality for approval. The threshold to approve spending on qualified project costs is lowered from 60% to 55%.	July 1, 2019
House Concurrent Resolution				
HCR 17	Rep Stevenson	Adopted	<i>Rule Rejection, Tax Commission</i> - The concurrent Resolution is to reject, in its entirety, Docket No. 35-0103-1803 from the Idaho State Tax Commission	Upon Adoption
Senate Concurrent Resolutions				
SCT 107	Senator Rice	Adopted	<i>Rule Rejection, Property Tax Admin</i> - This legislation rejects certain sections of rule of the Idaho State Tax Commission relating to property tax administrative rules in Docket No. 35-0103-1801, Section 613 and Section 614	
Failed/Held bills tracked:				
HB 65	Rep Moyle	Held in Committee	<i>Administrative Rules</i> - Amends existing law to provide that all pending rules shall be approved by a concurrent resolution and to update, clarify, and removed outdated provisions regarding the rulemaking process. Amending Section 67-5203 Idaho Code	Replaced by HB 100
HB 100	Rep Moyle	Held in Senate State Affairs	<i>Administrative Rules, Approve Concurrent Res</i> - This legislation will require that all pending administrative rules shall be affirmatively approved by both the House of Representatives and the Senate, via a concurrent resolution. Amending Section 67-5224 Idaho Code	
HB 102	Rep Blanksma	Held in Committee	<i>Tax Commission, Procedures</i> - This legislation makes decisions of the State Tax Commission subject to the Administrative Procedures Act.	Replaced by HB 202
HB 129	Rep Wagoner	Held in Committee	<i>Taxing District Boundaries</i> - Amends existing law to revise provisions regarding revenue allocation area boundaries and to provide for the right of a taxing district to appeal a decision by the State Tax Commission to not recognize a boundary change.	Replaced by HB 193a

HB 130a	Rep Wagoner Rep Zolinger	Held in Committee	<i>Annexation by Cities</i> - Clarifies the annexation process for cities and property owners. It adds language to clarify what constitutes contiguity for annexations, as well as the required notification timeline when annexing properties without the written consent of the landowner. It also prevents land that is either actively devoted to agriculture or forest lands from being annexed without the express written permission of the owner.	
HB 154	Rep Monks	Held in Committee	<i>Sales Tax Revenue Distribution</i> - Amends existing law to revise the sales tax revenue distribution formula to counties and cities.	
HB 163	Senator Mortimer	Held in Committee	<i>Board of Equalization Appeals</i> - This legislation establishes two new sections of law to establish an appeals process for the State Board of Equalization decisions. Section 1 of the legislation allows the county to appeal a SBOE decision to the district court. Section 2 of the legislation establishes a process for an individual taxpayer to appeal a SBOE decision to the Board of Tax Appeals.	
HB 202	Rep Blanksma	Senate Local Government	<i>Tax Commission Admin Procedures Act</i> - Makes decisions of the State Tax Commission subject to the Administrative Procedures Act, as well as allowing materials initially used in the appeals process to be used in district court should that be necessary	Replaced HB 102
HB 204	Rep Green	Senate Judiciary & Rules	<i>Personal Property Definition</i> - There is no distinction for classification of Personal Property as “intangible” where the property is actually defined. All current references to Intangible Personal Property refer to the evidence of the property, not the property itself. This legislation remedies that oversight, by providing a definition of the “thing” that is actually the intangible. For purposes of Title 55.	
HB 240	Rep Toone Rep Davis Senator Stennett	House Rev & Tax	<i>Ambulance Districts</i> - Amends section 31-3908, Idaho Code, to revise the maximum property tax levy rate for an ambulance service district, and amends section 63-802, Idaho Code to revise provisions regarding the maximum property tax levy rate for an ambulance service district budget.	
HB 241	Rep Kauffman	House Rev & Tax	<i>County Fair Districts</i> - Legislation to create a Countywide Fair District, utilizing similar language found in Idaho Code to create local taxing district, such as recreational districts. The goal is to provide the opportunity for the voters to decide whether they want to implement this type of district within one county for the operation of the annual fair.	

HB 242	Rep Ricks	House Rev & Tax	<u>Property Tax Hospital Facilities</u> - Amends Section 63-602D Idaho Code by revising language regarding hospital property tax exemptions. For a medical facility to be exempt from property taxation, it must have twenty-four (24) hour emergency medical care. Administrative and medical offices not contained within a twenty-four (24) hour emergency care facility do not qualify for an exemption. Any property losing an exemption will not be included on any new construction roll.	
HB 243	Senator Jordan Rep Vander Woude	House Rev & Tax	<u>Property Tax Inflation Adjustor</u> - This legislation reestablishes the index on the Idaho homestead exemption, removing the cap of \$100,000.	
HB 292	Representative Moyle, Representative Brackett	House Ways and Means	<u>Countywide Highway District</u> - To consolidate highway districts in order to have each county in the state of Idaho served by one countywide highway district.	
HB 294	Representative Moyle Representative Palmer	Returned to House Rev & Tax	<u>Taxing Districts</u> - Clarifies the distribution process for sales tax revenues by specifying that the Transportation Expansion and Congestion Mitigation (TECM) program receives 1% of the same net amount of sales tax collection that is used to calculate the distribution provided for cities and counties. It also clarifies that special purpose taxing districts must use the sales tax revenues they receive for the purpose for which the taxing district was created. The legislation directs the Dept. of Transportation to distribute \$2.00 from the state highway account for each driver's license or instruction permit that is issued by a county to help offset the cost of issuing driver's licenses.	
SB 1061a	Senator Thayn	House 3 rd Reading	<u>School Levies</u> - The purpose of this bill is to make it easier for school district that have passed a levy for at least seven (7) consecutive years to place on the ballot to allow voters to extend the levy length from three (3) to ten (10) years without going back to the voters every year.	
HCR 16	Rep Stevenson	Held In Committee	<u>Rule Rejection Tax Commission</u> - This Concurrent Resolution is to reject, in its entirety, Docket No. 5-0103-1801 from the Idaho State Tax Commission	