

**2020 Legislative Session
Property Tax - House and Senate Bill Tracking Report - Final**

House Bills

Bill Number	Sponsor/Contact	Status	Description	Effective Date
HO333	Idaho Transportation Dept.	Law	Motor Vehicles Dealers - This proposal seeks to remove obsolete restrictions and distribute fees to the entity providing the service. This will also allow Dealer and Salespeople identification cards to be received directly from the department as part of their application instead of physically going to the DMV to obtain this ID card.	July 1, 2020
HO354	Representative Harris	Law	Taxing District's Forgone - When a taxing district decides to set a budget for less than the allowed 3%, creating a forgone balance, the district must explicitly reserve, through a public resolution, such unused portions in order to recover the reserved amount in a subsequent year.	July 1, 2020
HO381	Idaho State Tax Commission	Law	Estate Tax Reform - This bill adds the residency requirement to section 63-701 Idaho Code making Administrative Rule 701 obsolete, which will be deleted to confirm with the Governor's Red Tape Reduction Act.	July 1, 2020
HO408	Representative Monks	Law	Sales Tax Distribution - This bill establishes a new base amount for sales tax distribution by using the previous year's distribution. Additionally, if sales tax collections increase, the first 1% is divided amongst all of the cities. If the state collects more than a 1% revenue increase than the previous year, the excess funds are only distributed to cities that receive less than their respective counterparts based on a per capita calculation.	July 1, 2020
HO451	Representative Wisniewski	Law	Annexation Forest Land - This legislation prevents land actively devoted to forestry from being annexed without the express written permission of the owner.	After passage and approval
HO491	Representative Toone Representative Raymond Representative Furniss	Law	Ambulance Service - This bill relates to ambulance service districts and cooperative agreements amending section 31-1430 Idaho Code to enable an intra-agency agreement and resource-share clause between an ambulance district and fire districts.	July 1, 2020

HO517a	Representative Gestrin	Law	Local Imp District - This legislation is to clarify an ambiguity between existing statues with regards to how delinquent local improvement district (LID) assessment installments are treated once those delinquencies have been certified to the county tax collector for collection.	Upon passage and approval
HO518a	Representative Ricks Representative Moyle	Law	Property Tax Notices - This bill adds additional disclosure to the Property Tax Notices in section 74-109(1) Idaho Code. The additions of the expiration date of any bonds and the prior year's tax amounts will be placed on all property tax notices.	July 1, 2020
HO521	Representative Chaney	Law	Data Centers - This bill provides a sales and use tax exemption to large-scale data centers which invest \$250 Million within a 5 year period and creates no less than 30 jobs within 2 years of commencing operations.	July 1, 2020
HO552	Representative Giddings	Law	Disabled Veterans - This bill adds language that would increase the number of disabled veterans who are eligible to receive a property tax credit. The tax credit includes all disabled veterans who are being paid at the 100% disabled rate because they are unemployable due to their disability, but their actual service-connected disability may be less than 100%.	January 1, 2020
HO553	Senator Rice Representative Addis	Law	Forest Land, Taxation - This bill places language in statute detailing implementation of the methodology to value forest land, which has been in administrative rule, into statute. This language would simplify the formula for the valuation of forest land by indexing land values to average changes in stumpage values.	Upon passage and approval
HO560	Representative Blanksma	Law	Ag Valuation - This legislation amends the method for calculating agricultural land assessed values.	July 1, 2020
HO562	Representative Anderst	Law	HOE Deadline - This legislation removes the April 15 th deadline to qualify for the homeowner's exemption. A homeowner can apply and receive the homeowner's exemption at any time throughout the calendar year starting on January 1, 2021.	January 1, 2021
HO565	Representative Moyle Daniel Steenson Roger Batt	Law	Flood Control Districts - This legislation creates a procedure for landowners to file petitions with a flood control district seeking the district's approval to annex their lands into the district.	July 1, 2020
HO587	Representative Moyle	Law	Hwy Districts P-Tax - The legislation allows an urban renewal district to direct property taxes paid on increment within an RAA to be paid directly to the highway district.	July 1, 2020

Senate Bills

S1283	Senator Agenbroad	Law	Admin Rules Waiver - The purpose of this amendment is to provide a consistent method across all state agencies for any person to request a waiver, variance, or amendment of an existing Idaho rule.	July 1, 2020
S1332	Senator Crabtree	Law	Ambulance Service Districts - This bill removes the governance of Ambulance Service Districts by the Board of County Commissioners and puts in place an independent commission which allows the districts to operate across County boundaries.	July 1, 2020
SCR134	Senator Rice Representative Moyle	Adopted	Property Tax Study Committee - This Concurrent Resolution would authorize the legislative council to appoint an interim committee to undertake and complete a study of property taxes and property tax revenue expenditures.	