

**2022 Legislative Session**  
**Property Tax - House and Senate Bill Tracking Report**

**House Bills**

| <b>Bill Number</b>        | <b>Sponsor/Contact</b>                        | <b>Status</b> | <b>Description</b>  | <b>Effective Date</b>     |
|---------------------------|---|---------------|---|---------------------------|
| <a href="#">HB 481</a>    | Representative Shepherd                       | Law           | <b>Property Tax Reduction.</b> Amends section 63-705 Idaho Code to disqualify Circuit Breaker applicants whose home assessed value is the greater of \$300,000 or 150% of the county median. Disqualified applicants will be referred to the Property Tax Deferral Program.   | January 1, 2022           |
| <a href="#">HB 548</a>    | Representative Moyle                          | Law           | <b>Elections.</b> This bill provides that the residence that receives the Homestead Exemption is the residence used to determine where a citizen may vote. This bill also directs the Tax Commission to create a database of all HOEs, so the Secretary of State can verify residency for the purposes of voter registration and candidacy.   | Upon passage and approval |
| <a href="#">HB 550</a>    | Representative Gannon<br>Representative Moyle | Law           | <b>Property Tax Rebate.</b> The bill authorizes a city to rebate property taxes at the discretion of the city council with an approved ordinance. Any rebate must not result in a property owner receiving more than the property owner paid in total property taxes. If the rebate follows the parameters of PTR, the Tax Commission must provide a list of those who received PTR benefits. | Upon passage and approval |
| <a href="#">HB 564</a>    | Representative Moyle<br>Senator Stennett      | Law           | <b>Homestead Exemption (HOE).</b> This bill enables the Tax Commission to disclose relevant information to the county assessors to assure that residents of Idaho receive only one HOE. It also provides for an appeal process for homeowners who are denied a HOE.   | July 1, 2022              |
| <a href="#">HB 565aaS</a> | Representative Moyle                          | Law           | <b>Transient Personal Property.</b> This bill further defines Transient Personal Property.  | January 1, 2022           |
| <a href="#">HB 637</a>    | Senator Guthrie                               | Law           | <b>Community Infrastructure Districts.</b> This legislation stipulates that no district can exclude land that is surrounded by property within the district.  | July 1, 2022              |
| <a href="#">HB 673</a>    | Senator Guthrie                               | Law           | <b>New Construction Roll.</b> This bill disqualifies land change of use from being added to the new construction roll as a means of increasing budget capacity for taxing districts.  | January 1, 2023           |

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|------------------------|--|-----|---|---|
| <a href="#">HB 735</a> | Representative Moyle<br>Representative Weber | Law | <p><b>Charity and Indigent Fund Levy.</b> This bill eliminates the county Charity and Indigent Fund Levy. Counties will receive a reimbursement for the amount each county levied for this fund in 2021. This bill routs \$9 Million of quarterly sales tax distribution of the local distribution to a new Public Defense Fund starting in FY25. The state of Idaho will fund indigent public defense. This bill also includes a legislative intent to create a new model to potentially provide for public defense if potential legislation passes during the 2023 session.</p> | Sections 5 through 38, 52, 57, and 59: upon passage and approval; Sections 1-4, 53, 55, 56, and 58 July 1, 2022. Sections 39 - 51 July 1, 2023. Section 54 October 1, 2024. |
| <b>Senate Bills</b>    |  |     |   |   |
| <a href="#">S 1249</a> | Senator Rice                                 | Law | <p><b>Taxing District Budget.</b> Amends section 63-802 Idaho Code to remove the 8% budget cap as it relates to the termination, modification, or de-annexation of Urban Renewal Revenue Allocation Areas (RAA). It also closes an unintended loophole regarding the use of foregone balances in property tax budgets.</p>  | January 1, 2022   |
| <a href="#">S 1259</a> | Senator Wintrow<br>Senator Adams             | Law | <p><b>Property Tax Reduction – Certified Family Home.</b> This legislation would exclude payments received by providers of the Certified Family Home program from their qualifying income when applying for Idaho’s Circuit Breaker.</p>  | January 1, 2022   |