

2023 Legislative Session
Property Tax – House and Senate Bill Tracking Report

House Bills

Bill Number	Sponsor/Contact	Status	Description	Effective Date
<u>HB 22aa</u>	Representative Skaug	Law	Sales Tax. This bill withholds sales and use tax revenue distributions to city or county governments that take actions or refuse to enforce any felony listed in Idaho criminal code. Local government entities have 180 days from the state tax commission holdback to rescind their proclamation or other actions. Should they not, said funds will be returned to the General Fund.	Upon passage and approval
<u>HB 50</u>	Representative Palmer	Law	Sales Tax. This bill amends section 63-3638, IC to require special taxing districts to expend money they receive from the sales tax distribution for the specific purpose for which the taxing district was created.	July 1, 2023
<u>HB 51</u>	Representative Blanksma	Law	Assessment Notice Disclosure. This legislation requires the State Tax Commission to generate a universal assessment notice itemizing the market value of the taxpayer's property (2 yrs), property taxes by taxing district (2 yrs), percent change in property taxes per parcel (2 yrs), taxing district's budget hearing date, taxing district's phone number.	Upon passage and approval
<u>HB 135</u>	Representative Blanksma	Law	Trailer to HB 51. The proposed legislation changes the enactment date of HB 51 to January 1, 2024.	January 1, 2024
<u>HB 85</u>	Representative Petzke	Law	Vehicle Titles. This legislation would allow a title administrative fee to be set by the Board of County Commissioners to cover costs	July 1, 2023

			at the county level associated with title transactions rather than having property taxes pay for shortfalls.	
HB 99	Tax Commission carried by Rep Durrant	Law	Sales Tax. This bill moves the date to update the calculation of sales tax distribution amounts to January, rather than the end of October of the prior year.	January 1, 2023
HB 166a	Representative Nash	Law	Accessory Dwelling Units. This bill allows private property owners the right to have an accessory dwelling unit (ADU) on owner-occupied residential property. The ADU can be a basement apartment or mother-in-law suites, attached but subordinate to a primary dwelling.	Upon passage and approval
HB 174aa	Representative Boyle	Law	Administrative Procedures Act. This legislation clarifies that agency policies and guidance shall not have the force and effect of law.	July 1, 2023
HB 206aa	House Speaker Moyle	Law	Administrative Rules. This bill creates an eight-year cycle for the review and approval of administrative rules by the Legislature. This bill also requires every proposed administrative rule to be approved by a concurrent resolution for the rule to be in effect following sine die.	Upon passage and approval
HB 230	Representative Manwaring	Law	Assessment of Income Producing Properties. The bill requires that upon request by the property owner, the assessor shall provide the property owner with the assessor's calculations of the income-producing property's market value, including any value exempted by statute.	July 1, 2023

<u>HB 258</u>	Representative Tanner	Law	100% Service-connected Disabled Veterans. This bill enables veterans with 100% service-connected permanent and total disability rating to make a one-time application for the special property tax or occupancy tax reduction under Title 63, Chapter 7 in Idaho Code and would be able to continuously receive this benefit in subsequent years.	Upon passage and approval
<u>HB 286</u>	Representative Andrus	Law	Bond and Levy Elections. This bill clarifies the content and disclosures for bond and levy advertising. This bill will ensure necessary and factual information be included for ballot measure marketing in order to ensure truth in advertising.	July 1, 2023
<u>HB 292</u>	Representatives Monks and Moyle, Senators Grow and Ricks	Signed by Gov. To Secretary of State	Property Tax Relief. This bill provides property tax relief by creating the School District Facilities Fund and the Homeowner Property Tax Relief Account, both of which are funded by state money.	Sections 1:9 and 11:17 - Upon passage and approval. Section 10 – Jan 1, 2023
<u>HB 328</u>	Representatives Ehlers and Gannon	Law	Urban Renewal. This bill provides that any data center making a capital investment of at least \$250 Million in 5 years and creating and maintaining at least 30 new jobs in 2 years shall be added to the property tax base assessment roll.	March 16, 2023
<u>HB 376</u>	House Speaker Moyle Representative Monks	Law	Trailer Bill to HB 292. This bill clarifies the sales tax distributions found in HB 292, to further ensure that \$80 million is distributed to the transportation expansion and congestion mitigation fund, and any moneys over \$80 million is distributed to local units of government for local highway projects. It also clarifies that these distributions take priority over certain other distributions.	Upon passage and approval

HB 380	Representatives Horman	Law	Appropriations – Tax Commission and Cash Transfers. This bill contains six actions related to fiscal year 2024. First, this bill transfers funds into the Public Defense Fund, as a trailer appropriation to H236, H292, and H376 of 2023. Second, this bill appropriates the funds in the Public Defense Fund to the State Tax Commission for public defenses at the county level of government. Third, this bill directs the distribution of the funds in the Public Defense Fund to be distributed in accordance with each counties portion of expenditures for indigent defense services in 2021, excluding any state funding or grants. Fourth, this bill provides a cash transfer to the School District Facilities Fund for Fiscal year 2024 providing an additional \$20 million for property tax relief. Fifth, this bill provides for continuous appropriation of the School District Facilities Fund. Finally, this bill provides a cash transfer to the Sales Tax Distribution Reserve Account, to be distributed to special purpose taxing districts for fiscal year 2024.	July 1, 2023
Senate Bills				
SB 1031	Senator Burtenshaw	Law	Filing of Property Tax Exemption Application for Irrigation Districts. This bill amends section 63-602 (3)(a) to exclude irrigation districts and canal companies from the statutory requirements to submit an annual application for exemption to the Board of County Commissioners for annual approval.	July 1, 2023
SB 1061	Senator Schroeder	Law	Natural Gas or Petroleum Transmission Pipelines. This bill incorporates interstate transmission pipelines into existing planning and zoning processes to ensure that the pipeline companies, local governments and developers have all required information regarding future developments and safety protocols.	July 1, 2023

