

2024 Legislative Session
Property Tax – House and Senate Bill Tracking Report

House Bills

Bill Number	Sponsor/Contact	Status	Description	Effective Date
<u>HB 444</u>	Representative Ehlers	Law	Tax Deed Sales. This legislation closes a loophole in Idaho code where the government could transfer a property to another government entity, rather than disburse any surplus proceeds back to the former property owner when property is sold for delinquent property tax.	July 1, 2024
<u>HB 449</u>	Representative Ehlers	Law	Homestead Exemption. This bill replaces HB 401. This legislation provides a penalty for a taxpayer claiming more than one homestead exemption and additional information required on the application.	July 1, 2024
<u>HB 477</u>	Representative Furniss	Law	Auditorium Districts. This legislation allows smaller communities to create an auditorium district and provides the mechanism to dissolve the district, as well.	July 1, 2024
<u>HB 521</u>	Representative Moyle, Representative Monks, Senator Ricks	Law	Taxation. This bill dedicates \$125 million in ongoing sales tax revenue to the new School Modernization Facilities Fund. This bill increases the funding of the School District Facilities Fund by increasing the sales tax revenue directed to the fund and increases lottery dividends to the fund. The total estimated property taxes of the homeowner property tax relief roll will utilize the immediate prior year's eligible levy rate in calculating the appropriate factor. Lastly, this bill reduces income tax rates.	July 1, 2024
<u>HB 563</u>	Representative Moyle Representative Barbieri	Law	Administrative Rules. This bill narrows the Administrative Procedure Act to restrict Temporary Rules, provides legislative oversight of materials incorporated into Admin. Rules by reference, and prior to the eight-year review, each agency is required to legitimize the reasoning and necessity of each rule chapter being reviewed.	July 1, 2024

HB 574	Representative Andrus	Law	Bond and Levy Elections. This legislation requires ballot language or official statements guaranteeing state tax relief funds to state when the funds will expire. Additionally, no ballot question or official statement shall include any information regarding state tax relief funds unless the dollar amount is specified and guaranteed.	July 1, 2024
HB 608aaS	Representative Andrus	Law	Agriculture Protection Areas. This bill replaces HB 473. This legislation adds a new chapter to the Idaho Local Land Use Planning Act which provides legislative authority for county governments to receive applications from willing landowners to establish a Ag Protection Area.	July 1, 2024
HB 624	Representative Blanksma	Law	Special Assessment. This bill replaces HB 541. Local governments, lenders, and commercial building owners may enter the Commercial Property-Assessed Clean Energy (CPACE) financing structure to permit private commercial building owners to borrow money for certain energy and water-related projects. Repayment is made as a special assessment on the annual property tax bill. The special assessment is recorded on the deed and will remain on the parcel, even if the deed is conveyed to a new owner.	July 1, 2024
HB 626	Representative Moyle Representative Barbieri	Law	Administrative Rules. This bill replaces HB 562. This legislation will require courts reviewing administrative rules, where an interpretation is in relative doubt, to limit agency power in favor of individual liberty.	July 1, 2024
HB 630	Representative Pickett	Law	Corrections of County Boundaries. This legislation makes corrections to the county boundaries of Minidoka and Cassia Counties.	July 1, 2024
HB 646	Representative McCann	Law	Corrections to County Boundaries. This bill revises the boundaries of Benewah, Bonner, Clearwater, Kootenai, Latah, and Shoshone Counties.	On or after passage and approval

HB 757	Representative Petzke	Law	Appropriations – Public Schools – Facilities Division. This appropriation to the Public School Support Program’s Division of Facilities provides enhancements to the FY 2025 maintenance budget of the School District Facilities Funds, approved by HB 292 (2023).	July 1, 2024
HB 766	Representative Clow Representative Yamamoto	Law	Education. Amends existing law to provide that the Governor’s appointment of the executive officer of the state board is subject to the advice and consent of the Senate, to revise provisions regarding School District Facilities Fund distributions and School Modernization Facilities Fund distributions, and to revise provisions regarding public charter school financial support and charter school authorizers.	Sections 5 and 6: Upon Passage and Approval. Section 1 – 4: July 1, 2024
House Concurrent Resolution				
HCR033	Representative Cannon	Adopted	Administrative Rules. This is a procedural Concurrent Resolution dealing with the review of the Tax Commission’s Administrative Rules. The Concurrent Resolution shows the House Revenue and Taxation Committee reviewed and approved pending rules adopted by the State Tax Commission.	Upon Adjournment Sine Die
Senate Bills				
Bill Number	Sponsor/Contact	Status	Description	Effective Date
SB 1293aa	Senator Van Orden Representative Young	Law	City Annexation. This legislation replaces SB 1264 and provides a clear landowner consent threshold when being annexed into a city. Additionally, this bill provides a notification process for counties and ensures public hearings are held before city councils.	July 1, 2024

SB 1298	Senator Ruchti	Law	Plats and Surveys. This legislation amends Idaho Code Sections 50-1301 and 55-1902 to revise the definition of “Basis of Bearing.” The revision creates two options for defining the Basis of Bearing rather than a two-prong definition.	July 1, 2024
SB 1337a	Paul Arrington, Idaho Water Users Association	Law	Irrigation Districts. This legislation provides options for irrigation districts to resolve delinquencies. The amendments provide options for irrigation districts to take a tax deed, continue to assess the property, or removing the water from the land in the recovery of delinquent assessments.	July 1, 2024
SB 1403	Senator Lakey Representative Manwaring	Law	Impact Areas. This legislation determines that impact area boundaries are the jurisdiction of the county. It also provides for a timely process for the court to review decisions when a county and city disagree.	July 1, 2024