

2025 Legislative Session
Property Tax – House and Senate Bill Tracking Report

House Bills

Bill Number	Sponsor/Contact	Status	Description	Effective Date
<u>HB 6</u>	Representatives Skaug and Bruce	Law	City and County Officers. This bill expands the Attorney General’s jurisdiction to investigate and, if necessary, prosecute elected county and city officials for state crimes committed when acting in their official capacity.	July 1, 2025
<u>HB 14</u>	House Speaker Moyle	Law	Idaho Code Cleanup. This bill requires state agencies to review Idaho Code, looking for unnecessary, obsolete, and outdated provisions, and to report to the Legislature by September 1, 2025, recommendations to remove such provisions.	Upon passage and approval
<u>HB 21</u>	Representative Handy	Law	License Plates and Trip Permits. This bill removes the requirement for exempt agency trailers and motorcycles to use specific designators on license plates and provides new options. This bill also clarifies that temporary permits must be purchased before commercial vehicles enter the state.	July 1, 2025
<u>HB 23</u>	Representative Shepherd	Law	Motorcycle Endorsement Permits. This bill makes motorcycle endorsement permits, and class D instruction permits, valid for one year. This bill also requires customers surrendering a current out-of-state driver’s license to take a knowledge test of Idaho’s rules of the road.	July 1, 2025
<u>HB 102a</u>	Representative Ehlers	Law	Recreation Districts. This legislation provides an alternate first step for a recreation district to dissolve by allowing a majority of the district’s board to submit a petition to the county.	July 1, 2025
<u>HB 130aaS,aaS</u>	Representative Tanner	To Gov	Hospital Exemption. This bill allows the Boards of Equalization to approve the hospital property tax exemption, found in section 63-602D, Idaho Code, in full, as a partial exemption, or deny the exemption.	January 1, 2026

HB 142	Representative Pickett	Law	Audits of Local Governmental Entities. This bill updates the nominal dollar values of local government expenditures, which triggers either annual or biannual audits to be performed.	July 1, 2025
HB 171a	Representative Handy	Law	County and City Bonds. This legislation includes the authority for cities and counties to help fund utility services, including water and sewer facilities. However, this legislation excludes any electrical energy facilities, including transmission.	July 1, 2025
HB 208	Representative Sauter	Law	Fire District Consolidation. This legislation removes the statutory language that treats fire district consolidation as an annexation, which currently subjects the consolidating districts to the 8% budget cap.	July 1, 2025
HB 222	Representative Scott	Law	Administrative Rules. This bill requires state departments and constitutional officers that have an online presence to publish their current administrative rules and policies online. These documents must be reviewed and updated at least annually for accuracy.	July 1, 2025
HB 278	Representative Mitchell Representative Horman	Law	Elections. This bill standardizes the dates and deadlines that county clerks follow in preparing and implementing elections.	July 1, 2025
HB 304	Representative Monks	Law	Property Tax Relief. This legislation provides \$100 million of property tax relief starting in 2025 and every year after. \$50 million of property tax relief provided through the School Facilities Fund and \$50 million to the Homeowner Property Tax Relief account.	Upon passage and approval
HB 316	Representative Ehlers	Law	Homestead Exemption. HB 449, in 2024, provided a mechanism to discover if a taxpayer was claiming multiple homestead exemptions. This proposed legislation clarifies that the identification forms provided for this purpose need to be from Idaho, with limited exceptions.	January 1, 2025

HB 329	Representative Ehlers Representative Cannon Senator Ricks Senator Bernt	Law	Rate Regulated Utilities. This proposed legislation would replace the property tax on electric utilities with a tax based on kilowatt hours sold. It also would replace the property tax on gas companies with a tax based on therms sold.	January 1, 2026
HB 338	Representative Pickett Representative Moyle Representative Furniss Representative Galaviz	Law	Public School Facilities Cooperative Fund. This legislation removes deficiencies to remediating unsafe school facilities, such as eliminating the requirement for the state to appoint a district supervisor for small projects in rural areas. This bill expands the use of this fund to allow school districts to bridge project funding when current bonds are inadequate. Additionally, this legislation would provide that the school's share of project costs would be repaid from the school district's Public Schools Facilities Fund distributions, after the payment of existing bonds.	Section 3 upon passage and approval. Sections 1 and 2 – July 1, 2025
HB 354	Representative Manwaring Representative Monks	Law	Homestead Exemption. This bill shifts the burden of proof on appeal from the taxpayer to the county assessor if the increase in value exceeds 10% of the assessed value from the previous year, and the increase resulted from the assessor failing compliance. Additionally, this bill provides a new formula to prorate the homestead exemption.	January 1, 2026
HB 355aa,aaS	Representative Wisniewski	Law	Property Tax Deferral. The purpose of this legislation is to clarify which costs associated with property taxes, such as interest, late charges, and penalties may be included in the property tax deferral amounts.	July 1, 2025
HB 386	Representative McCann	Law	County Boundaries. This bill corrects and amends Idaho Code 31-131 and 31-142 to correct two scrivener errors in the legal descriptions of Latah and Shoshone Counties' boundary lines.	July 1, 2025
HB 436	Representative Monks	Law	Urban Renewal. First, this bill provides a process for a city to dissolve a UR Agency and a RAA. Secondly, it allows fire or ambulance districts to opt in to an existing RAA or opt out, provided there is no existing indebtedness or existing	January 1, 2025

			financial obligations. Finally, this legislation allows for an RAA to be extended for a one-owner property of a manufacturing project.	
HB 479	Representative Ehlers	Law	Property Tax. This is a trailer bill to HB 304 and states that the \$100 Million property tax relief will occur in 2025, amending specific dates.	July 1, 2025
Senate Bills				
Bill Number	Sponsor/Contact	Status	Description	Effective Date
S1216	Senator Ricks Representative Ehlers	Law	Property Taxes. This legislation is a trailer bill to HB 354 and limits assessment variance between property categories when tested for inter-category horizontal equity.	January 1, 2026