

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 594

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY EXEMPT FROM TAXATION; AMENDING SECTION 63-602EE,
2 IDAHO CODE, TO REVISE THE DEFINITION OF "AGRICULTURAL MACHINERY AND
3 EQUIPMENT"; AND DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE AP-
4 PPLICATION.
5

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Section 63-602EE, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 63-602EE. PROPERTY EXEMPT FROM TAXATION -- CERTAIN TANGIBLE PERSONAL
10 PROPERTY. The following property is exempt from taxation: class 2 property
11 that is agricultural machinery and equipment and exclusively used in agri-
12 culture during the immediately preceding tax year. For purposes of this sec-
13 tion:

14 (1) "Agricultural machinery and equipment" shall mean any machinery
15 and equipment that is used in:

16 (a) Production of field crops including, but not limited to, grains,
17 feed crops, fruits and vegetables or the production of or caring for
18 nursery stock as defined in section 22-2302, Idaho Code; ~~or~~

19 (b) Production of hop crops including, but not limited to, stationary
20 picking machines, drying kilns, fans and burners, conveyors and other
21 equipment to move hop crops and baling equipment; hop crops including,
22 but not limited to, rhizomes, bines, leaves, stems and cones; or

23 (c) The grazing, feeding or raising of livestock, fur-bearing animals,
24 fish, fowl and bees to be sold or used as part of a net profit-making
25 agricultural enterprise or dairy.

26 (2) Buildings shall not be considered to be agricultural machinery and
27 equipment.

28 SECTION 2. An emergency existing therefor, which emergency is hereby
29 declared to exist, this act shall be in full force and effect on and after its
30 passage and approval, and retroactively to January 1, 2018.