

## STATEMENT OF PURPOSE

### RS25681

This legislation eliminates conflicts between section 63-803 and Chapter 35, Title 63, Idaho Code, regarding dates by which tax amounts to be distributed to taxing districts are calculated and reported. The legislation also provides for notice of amounts of solar tax distributions so that these amounts can be accounted for consistently with other distributions prior to setting property tax levy rates. The amendments require the Tax Commission to notify counties and the Idaho Superintendent of Public Instruction of tax amounts due from cooperative electrical associations, cooperative natural gas associations, and producers of electricity by means of wind energy, solar energy, or geothermal energy, by the third Monday in May. The amendments further move the date for the county to notify affected taxing districts from the third to the first Monday in August. At that time the amount of solar energy tax distributed during the twelve months ending June 30 each year is also to be reported to each taxing district to enable compliance with requirements to subtract such amounts from maximum allowable property taxes.

### FISCAL NOTE

There is no effect on the state General Fund. No taxpayer is required to file any additional document or pay any tax sooner than under current law or in any different amount than is required under current law.

#### Contact:

Alan Dornfest  
Tax Commission  
(208) 334-7742

**DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).**