

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 409

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO NONSCHOOL TAXING DISTRICT BUDGETS; AMENDING CHAPTER 8, TITLE 63,
2 IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-813, IDAHO CODE, TO PRO-
3 VIDE A LIMITATION ON NONSCHOOL TAXING DISTRICT BUDGET REQUESTS, TO PRO-
4 VIDE A LIMITATION ON PROPERTY TAX LEVIES, AND TO PROVIDE AN EXCEPTION;
5 AND DECLARING AN EMERGENCY.
6

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

8 SECTION 1. That Chapter 8, Title 63, Idaho Code, be, and the same is
9 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
10 ignated as Section 63-813, Idaho Code, and to read as follows:

11 63-813. LIMITATION ON BUDGET REQUESTS -- LIMITATION ON PROPERTY TAX
12 LEVIES -- EXCEPTION. Notwithstanding the provisions of section 63-802,
13 Idaho Code, or any other provision of law to the contrary:

14 (1) During the year 2020, no nonschool taxing district shall certify
15 a budget request pursuant to section 63-803, Idaho Code, to finance the ad
16 valorem portion of its operating budget that exceeds the dollar amount of ad
17 valorem taxes certified for that purpose by the state tax commission in 2019.

18 (2) No board of county commissioners shall set a levy in 2020 nor shall
19 the state tax commission approve a levy in 2020 that exceeds the limitation
20 imposed by subsection (1) of this section, unless authority to exceed such
21 limitation has been approved by a two-thirds (2/3) majority of the nonschool
22 taxing district's electors voting on the question at the May or November
23 election held pursuant to section 34-106, Idaho Code.

24 (3) No forgone increases otherwise authorized under section 63-802,
25 Idaho Code, shall accrue as a result of this section.

26 SECTION 2. An emergency existing therefor, which emergency is hereby
27 declared to exist, this act shall be in full force and effect on and after its
28 passage and approval.