

IN THE SENATE

SENATE CONCURRENT RESOLUTION NO. 134

BY STATE AFFAIRS COMMITTEE

A CONCURRENT RESOLUTION

STATING FINDINGS OF THE LEGISLATURE AND AUTHORIZING THE LEGISLATIVE COUNCIL TO APPOINT AN INTERIM COMMITTEE TO UNDERTAKE AND COMPLETE A STUDY OF PROPERTY TAXES AND PROPERTY TAX REVENUE EXPENDITURES.

Be It Resolved by the Legislature of the State of Idaho:

WHEREAS, rising property taxes are a major concern to residential property owners; and

WHEREAS, the Idaho Legislature has had many measures introduced over the years regarding the property tax in an effort to provide relief to payers of the property tax; and

WHEREAS, the property tax structure is complex and requires study and evaluation by the Idaho Legislature; and

WHEREAS, it is also reasonable to review expenditures of property tax revenue in order to consider property tax relief for the citizens of the state; and

WHEREAS, in order to provide property tax relief, it may be appropriate to find alternative funding sources for the systems dependent on property tax revenues; and

WHEREAS, it is the goal of the Legislature to provide reasonable property tax relief to the citizens of the state, while still encouraging economic development and providing necessary funding for local units of government to operate and serve Idaho citizens.

NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular Session of the Sixty-fifth Idaho Legislature, the Senate and the House of Representatives concurring therein, that the Legislative Council is authorized to appoint a committee to undertake and complete a study of the property tax system in Idaho, including expenditures of property tax revenues. The principal goal of the committee shall be to make recommendations that provide Idahoans with property tax relief, encourage economic development, and meet the needs of local units of government. The Legislative Council shall determine the number of legislators and membership from each house appointed to the committee and shall authorize the committee to receive input, advice, and assistance from interested and affected parties who are not members of the Legislature.

BE IT FURTHER RESOLVED that nonlegislative members of the committee may be appointed by the cochairs of the committee who are appointed by the Legislative Council. Nonlegislative members of the advisory committee shall not be reimbursed from legislative funds for per diem, mileage, or other expenses and shall not have voting privileges regarding the committee's recommendations or proposed legislation.

BE IT FURTHER RESOLVED that the committee shall report its findings, recommendations, and proposed legislation, if any, to the First Regular Session of the Sixty-sixth Idaho Legislature.