

Moved by Wood(35)

Seconded by Collins

IN THE HOUSE OF REPRESENTATIVES
HOUSE AMENDMENT TO H.B. NO. 387

AMENDMENT TO SECTION 1

1
2 On page 4 of the printed bill, in line 34, delete "~~, beneficiary's,~~
3 ~~partner's, member's or share-~~" and insert: ", beneficiary's, partner's,
4 member's or share-"; and in line 35, delete: "~~holder's~~" and insert:
5 "holder's".

6 On page 5, in line 19, following "owner" insert: "according to the re-
7 fund provisions of section 63-1305, Idaho Code, with payment or notice of
8 credit delivered to the owner"; and in line 25, following "collected." in-
9 sert: "If a notice of military, temporary humanitarian or religious service
10 has not been filed, the owner must make a claim for refund within one (1) year
11 after the first day of January following the owner's return to the homestead,
12 and shall be limited to a refund not exceeding the last five (5) years of er-
13 roneous collection. If such notice was filed, no time limits shall apply to
14 subsequent erroneous assessments.".

AMENDMENT TO THE BILL

15
16 On page 9, following line 12, insert:

17 "SECTION 3. That Section 63-1305, Idaho Code, be, and the same is hereby
18 amended to read as follows:

19 63-1305. REFUND OR CREDIT OF PROPERTY TAXES ~~BY ORDER OF COURT OR BOARD~~
20 ~~OF TAX APPEALS~~. (1) When any court or the board of tax appeals orders a re-
21 fund of any property taxes imposed under chapters 1 through 17, title 63,
22 Idaho Code, or a refund is due pursuant to section 63-602G(7), Idaho Code,
23 the county commissioners of the county or counties which collected the taxes
24 may either refund taxes or apply the amount to be refunded as a credit against
25 taxes due from the taxpayer in the following year. The county commissioners
26 may use a combination of both a payment and a credit to effect the refund.

27 (2) As used in this section, "refund" includes property tax described
28 in subsection (1) of this section found by the court or the board of tax ap-
29 peals to have been overpaid and not lawfully due, interest due on the refund
30 of such tax, costs and other amounts ordered paid by a court or the board of
31 tax appeals.

32 (3) In the event a refund is paid, payments must be made by warrants
33 drawn on the county's current expense fund by the county auditor. The audi-
34 tor shall apportion the amount of property taxes cancelled as credit to the
35 tax collector. The auditor shall charge the various funds and taxing dis-
36 tricts with their proportionate share of the refund and credit the current
37 expense account.

1 (4) If a credit is given the following year, the credit shall be allowed
2 against actual property taxes assessed to the taxpayer by the taxing dis-
3 tricts which received the taxes ordered to be refunded.

4 (5) Amounts equal to the refunds or credits allowed in this section may
5 be included in amounts certified pursuant to sections 63-802 through 63-807,
6 Idaho Code, but shall not be a part of the operating budget within the meaning
7 of section 63-802, Idaho Code."

8 CORRECTION TO TITLE

9 On page 1, delete lines 3 through 5, and insert: "TO REVISE PROVISIONS
10 RELATING TO A HOMESTEAD HAVING PREVIOUSLY QUALIFIED FOR EXEMPTION IN THE
11 PRECEDING YEAR, TO PROVIDE THAT A CERTAIN EXEMPTION SHALL NOT BE IMPAIRED";
12 in line 16, delete "AND"; and in line 17, following "LAW" insert: "; AND
13 AMENDING SECTION 63-1305, IDAHO CODE, TO REVISE PROVISIONS RELATING TO RE-
14 FUNDS OR CREDITS OF PROPERTY TAXES AND TO MAKE A TECHNICAL CORRECTION".