

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 272

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO THE TAXATION OF PERSONAL PROPERTY; AMENDING SECTION 63-602KK,
2 IDAHO CODE, TO ESTABLISH AND REVISE PROVISIONS RELATING TO CERTAIN
3 PERSONAL PROPERTY BEING EXEMPT FROM TAXATION, TO REMOVE THE TRIGGER,
4 TO PROVIDE ADDITIONAL PROCEDURES AND TO MAKE TECHNICAL CORRECTIONS;
5 AMENDING SECTION 63-803, IDAHO CODE, TO PROVIDE A CORRECT CODE CITA-
6 TION AND TO MAKE A TECHNICAL CORRECTION; AMENDING SECTION 63-803, IDAHO
7 CODE, AS ADDED BY SECTION 13, CHAPTER 339, LAWS OF 2012, TO PROVIDE
8 A CORRECT CODE CITATION AND TO MAKE A TECHNICAL CORRECTION; AMENDING
9 SECTION 63-3638, IDAHO CODE, TO PROVIDE A CORRECT CODE REFERENCE AND TO
10 MAKE TECHNICAL CORRECTIONS; DECLARING AN EMERGENCY, PROVIDING RETROAC-
11 TIVE APPLICATION AND PROVIDING EFFECTIVE DATES.
12

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

14 SECTION 1. That Section 63-602KK, Idaho Code, be, and the same is hereby
15 amended to read as follows:

16 63-602KK. PROPERTY EXEMPT FROM TAXATION -- CERTAIN PERSONAL PROP-
17 ERTY. (1) A single item of taxable personal property purchased on or after
18 January 1, 2013, shall be exempt from property taxation if the single item
19 of taxable personal property has an acquisition price of one thousand five
20 hundred dollars (\$1,500) or less.

21 (2) On and after January 1, 2009~~13~~, subject to subsection (2) of this
22 section, each taxpayer's personal property, located in the county, which is
23 not otherwise exempt and which is not operating property, shall be exempt
24 to the extent of one hundred thousand dollars (\$100,000). For the purposes
25 of this section, a taxpayer includes two (2) or more individuals using the
26 property in a common enterprise or a related group of two (2) or more organi-
27 zations when the individuals or organizations are within a relationship de-
28 scribed in section 267 of the Internal Revenue Code, as defined in section
29 63-3004, Idaho Code.

30 ~~(2) This section shall not take effect on January 1, 2009, if on Septem-~~
31 ~~ber 1, 2008, the state controller certifies that the receipts to the general~~
32 ~~fund for the fiscal year ending June 30, 2008, have not exceeded receipts to~~
33 ~~the general fund from the previous fiscal year by five percent (5%) or more.~~
34 ~~This section shall take effect on January 1 of the year following the first~~
35 ~~year when the state controller certifies to the state tax commission that re-~~
36 ~~ceipts to the general fund for the fiscal year just ended have exceeded the~~
37 ~~receipts to the general fund during the fiscal year 2008 by five percent (5%)~~
38 ~~or more.~~

39 (3) (a) No later than the third Monday of November of each year, the
40 county clerk of each county shall certify to the state tax commission
41 the amount of exemption from property taxes under subsection (1~~2~~) of
42 this section, in that county for that year. The certification shall

1 identify the property receiving tax reductions, the value of the prop-
2 erty, the property's location, the amount of the tax levy applicable to
3 personal property in the location, and the tax before and after the ex-
4 emption allowed in subsection (12) of this section. The certification
5 shall be in the form prescribed by the state tax commission and shall
6 include such additional information as the commission may require by
7 rule as needed to implement the purpose of this section. The certifi-
8 cation shall be reviewed and, if necessary, corrected by the state tax
9 commission.

10 (b) The amount of annual replacement of property tax on personal prop-
11 erty exempted pursuant to subsection (2) of this section shall be the
12 original amount certified on the third Monday of November 2013, pur-
13 suant to paragraph (a) of this subsection.

14 (c) The amount of annual replacement of property tax on personal prop-
15 erty exempted pursuant to subsection (2) of this section shall be ap-
16 portioned to each taxing district based on the district's share of the
17 total amount exempted on the annual certification provided for in para-
18 graph (a) of this subsection.

19 (4) (a) Subject to the limitations of this section, the state tax
20 commission shall reimburse from the amount appropriated for personal
21 property tax replacement in section 63-3638, Idaho Code, the county
22 treasurer of each county for the reduction on the certification pro-
23 vided in subsection (3) of this section. The county treasurer shall
24 reimburse from the amount received to each taxing district within the
25 county an amount in proportion to the amount of reduction shown on the
26 certification in subsection (3) of this section as corrected. The
27 amount that would otherwise be attributable to tax revenues derived
28 from tax levies on personal property exempted by this section within
29 an existing revenue allocation area as defined in section 50-2903(15),
30 Idaho Code, shall be paid directly by the county treasurer to such pub-
31 lic body or agency entitled thereto, equal to the amounts that would
32 have been distributed in accordance with the formula for such distribu-
33 tion set forth in section 50-2908, Idaho Code. Taxing districts created
34 on or after January 1, 2013, shall not be eligible for the reimbursement
35 provided for in this paragraph.

36 (b) The state tax commission shall pay one-half (1/2) of the reimburse-
37 ment provided in this section no later than December 20 of each year, and
38 the second one-half (1/2) shall be paid by no later than June 20 of the
39 following year. The money received by the county tax collector under
40 the provisions of this section may be considered by counties and other
41 taxing districts and budgeted against at the same time, and in the same
42 manner, and in the same year as revenues from taxation. The total amount
43 paid to the county treasurers shall not exceed the amount certified to
44 the state tax commission under subsection (3) of this section.

45 (c) For purposes of the limitation provided by section 63-802, Idaho
46 Code, moneys received from distributions pursuant to section 63-3638,
47 Idaho Code, as property tax replacement for the taxable value of prop-
48 erty exempt from taxation pursuant to this section shall be treated as
49 property tax revenues.

1 (5) Nothing contained in this section shall affect the taxation of for-
2 est lands or forest products pursuant to chapter 17, title 63, Idaho Code,
3 or the taxation of the net profits of mines pursuant to chapter 28, title 63,
4 Idaho Code.

5 (6) (a) The application for this exemption shall be in the form pre-
6 scribed by the state tax commission and shall include such information
7 as the commission may require by rule as needed to implement the purpose
8 of this section including, but not limited to, a list of each item of
9 personal property, the purchase date of each item of personal property,
10 the unit cost of each item of personal property, if more than the exemp-
11 tion allowed in subsection (1) of this section, and the total costs of
12 the items of personal property.

13 (b) The application for this exemption, if the county is capable of so
14 providing, may be transmitted by the county assessor electronically,
15 as that term is defined in section 63-115, Idaho Code, when requested
16 by the taxpayer, or his agent or representative at the taxpayer's last
17 known post office address, no later than March 1 of each year. The
18 transmission or mailing of the application shall also include the tax-
19 payer's application for the exemption allowed by this section for the
20 year just ended, including all supplemental materials, and the affi-
21 davit required in paragraph (c) (iv) of this subsection.

22 (c) A taxpayer need only make application for the exemption in this sec-
23 tion once, as long as all of the following conditions are met:

24 (~~a~~i) The taxpayer has received the exemption during the previous year
25 as a result of him making a valid application as defined in this section.

26 (~~b~~ii) The amount of the exemption allowed by this section is more than
27 the maximum value of personal property owned by the taxpayer.

28 (~~e~~iii) The taxpayer has not made purchases of personal property that
29 would cause the aggregate value of the personal property owned by the
30 taxpayer to exceed the maximum amount allowed as an exemption by this
31 section.

32 (~~d~~iv) For every year the taxpayer claims the exemption, he shall sign an
33 affidavit on a form provided by the state tax commission, reciting the
34 averments set forth in this section. A fraudulent claim set in an affi-
35 davit shall subject the taxpayer to a fine not in excess of ten thousand
36 dollars (\$10,000) in addition to other penalties set forth in this chap-
37 ter. The affidavit shall include, but not be limited to, the taxpayer's
38 name, the taxpayer's address and an estimated amount of the taxpayer's
39 personal property market value.

40 (7) Recovery of property tax exemptions allowed by this section but im-
41 properly claimed per affidavit:

42 (a) Upon discovery of evidence, facts or circumstances indicating any
43 exemption allowed by this section was improperly claimed, the county
44 assessor shall decide whether the exemption claimed should have been
45 allowed, and if not, notify the board of county commissioners, at which
46 time the board may waive a recovery of the property tax and notify such
47 taxpayer in writing.

48 (b) The assessment and collection of the recovery of property tax must
49 begin within the seven (7) year period beginning on the date the assess-

1 ment notice reflecting the improperly claimed exemption was required to
2 be mailed to the taxpayer.

3 (c) The taxpayer may appeal to the board of tax appeals the decision by
4 the board of county commissioners to assess the recovery of property tax
5 within thirty (30) days of the date the county assessor sent the notice
6 to the taxpayer pursuant to this section.

7 (d) For purposes of calculating the tax, the amount of the recovered
8 property tax shall be for each year the exemption allowed by this sec-
9 tion was improperly claimed or approved, up to a maximum of seven (7)
10 years. The amount of the recovery of property tax shall be calculated
11 using the product of the amount of exempted value for each year multi-
12 plied by the levy for that year plus costs, late charges and interest for
13 each year at the rates equal to those provided for delinquent property
14 taxes during that year. In cases of fraud, the fine set forth in subsec-
15 tion (6) (~~dc~~) (iv) of this section shall be assessed for each annual affi-
16 davit filed.

17 (e) Any recovery of property tax shall be due and payable no later than
18 the date provided for property taxes in section 63-903, Idaho Code, and
19 if not timely paid, late charges and interest, beginning the first day
20 of January in the year following the year the county assessor sent the
21 notice to the taxpayer pursuant to this section, shall be calculated at
22 the current rate provided for property taxes.

23 (f) Recovered property taxes shall be billed, collected and dis-
24 tributed in the same manner as property taxes, except each taxing dis-
25 trict or unit shall be notified of the amount of any recovered property
26 taxes included in any distribution.

27 (g) Thirty (30) days after the taxpayer is notified, as provided in
28 subsection (7) (a) of this section, the assessor shall record a notice
29 of intent to attach a lien. Upon the payment in full of such recovered
30 property taxes prior to the attachment of the lien as provided in sub-
31 section (7) (h) of this section, or upon the successful appeal by the
32 taxpayer, the county assessor shall record a rescission of the intent to
33 attach a lien within seven (7) business days of receiving such payment
34 or within seven (7) business days of the county commissioners' decision
35 granting the appeal.

36 (h) Any unpaid recovered property taxes shall become a lien upon the
37 taxpayer's personal property in the same manner as provided for prop-
38 erty taxes in section 63-206, Idaho Code, except such lien shall attach
39 as of the first day of January in the year following the year the county
40 treasurer sent the notice to the taxpayer pursuant to this section.

41 (i) For purposes of the limitation provided by section 63-802, Idaho
42 Code, moneys received pursuant to this subsection as recovery of prop-
43 erty tax shall be treated as property tax revenue.

44 SECTION 2. That Section 63-803, Idaho Code, be, and the same is hereby
45 amended to read as follows:

46 63-803. CERTIFICATION OF BUDGETS IN DOLLARS. (1) Whenever any taxing
47 district is required by law to certify to any county treasurer, county audi-
48 tor, county assessor, county commissioners or to any other county officer,
49 any property tax levy, upon property located within said district, such cer-

1 tification shall, notwithstanding any other provision of the law applicable
2 to any such district, be made at the time and in the manner hereinafter pro-
3 vided.

4 (2) The county auditor shall inform each of the taxing districts within
5 his county of the taxable value of that district as soon as such value is
6 known to the auditor, whether the value comes from the appraisal and assess-
7 ment of real and personal property, or from allocation of the taxable value
8 of operating property, or from other sources.

9 (3) Using the taxable value of the district, the council, trustees,
10 board or other governing body of any taxing district shall certify the total
11 amount required from a property tax upon property within the district to
12 raise the amount of money fixed by their budget as previously prepared or
13 approved. The amount of money so determined shall be certified in dollars
14 to the appropriate county commissioners. Any taxing unit, except regional
15 airport authorities, located in more than one (1) county shall divide its
16 dollar budget for certification to the separate counties by multiplying the
17 amount of such budget by a fraction, the numerator of which shall be the total
18 taxable value of all property in such taxing unit within the county to which
19 such certification is to be made, and the denominator of which shall be the
20 total taxable value of property in such taxing unit in all such counties.
21 Budget certification to the participating counties of regional airport
22 authorities shall be made in the manner prescribed in section 21-807(10),
23 Idaho Code. Taxable value shall be certified by the county auditor of each
24 affected county to such taxing unit and such certification shall be used in
25 this formula. Except as provided in section 33-805, Idaho Code, relating to
26 school emergency fund levies, the certification to the county commissioners
27 required in this section shall be made not later than the Thursday prior
28 to the second Monday in September, unless, upon application therefor, the
29 county commissioners grant an extension of not more than seven (7) working
30 days. After receipt of this certification, the county commissioners shall
31 make a tax levy as a percent of taxable value of all property in the taxing
32 district, which, when applied to the tax rolls, will meet the budget require-
33 ments certified by such taxing districts.

34 (4) Except as provided in subsection (1)(a) through (f) of section
35 50-2908, Idaho Code, for the purpose of this section, "taxable value" shall
36 mean the portion of the equalized assessed value, less any exemptions,
37 except the exemption for personal property in section 63-602KK(2), Idaho
38 Code, and the value that exceeds the value of the base assessment roll for
39 the portion of any taxing district within a revenue allocation area of an
40 urban renewal district, located within each taxing district which certifies
41 a budget to be raised from a property tax levy. When the county auditor is
42 notified of revenues sufficient to cover expenses as provided in section
43 50-2903(5), Idaho Code, taxable value shall also include the value that
44 exceeds the value of the base assessment roll for the portion of any taxing
45 district within a revenue allocation area. For each taxing district, tax-
46 able value shall include the value from the property and operating property
47 rolls for the current year and subsequent and missed property rolls for the
48 prior year or the best estimate of the subsequent and missed property rolls
49 for the current year.

1 SECTION 3. That Section 63-803, Idaho Code, as added by Section 13,
2 Chapter 339, Laws of 2012, be, and the same is hereby amended to read as fol-
3 lows:

4 63-803. CERTIFICATION OF BUDGETS IN DOLLARS. (1) Whenever any taxing
5 district is required by law to certify to any county treasurer, county audi-
6 tor, county assessor, county commissioners or to any other county officer,
7 any property tax levy, upon property located within said district, such cer-
8 tification shall, notwithstanding any other provision of the law applicable
9 to any such district, be made at the time and in the manner hereinafter pro-
10 vided.

11 (2) The county auditor shall inform each of the taxing districts within
12 his county of the taxable value of that district as soon as such value is
13 known to the auditor, whether the value comes from the appraisal and assess-
14 ment of real and personal property, or from allocation of the taxable value
15 of operating property, or from other sources.

16 (3) Using the taxable value of the district, the council, trustees,
17 board or other governing body of any taxing district shall certify the total
18 amount required from a property tax upon property within the district to
19 raise the amount of money fixed by their budget as previously prepared or
20 approved. The amount of money so determined shall be certified in dollars
21 to the appropriate county commissioners. Any taxing unit, except regional
22 airport authorities, located in more than one (1) county shall divide its
23 dollar budget for certification to the separate counties by multiplying the
24 amount of such budget by a fraction, the numerator of which shall be the total
25 taxable value of all property in such taxing unit within the county to which
26 such certification is to be made, and the denominator of which shall be the
27 total taxable value of property in such taxing unit in all such counties.
28 Budget certification to the participating counties of regional airport
29 authorities shall be made in the manner prescribed in section 21-807(10),
30 Idaho Code. Taxable value shall be certified by the county auditor of each
31 affected county to such taxing unit and such certification shall be used in
32 this formula. Except as provided in section 33-805, Idaho Code, relating to
33 school emergency fund levies, the certification to the county commissioners
34 required in this section shall be made not later than the Thursday prior
35 to the second Monday in September, unless, upon application therefor, the
36 county commissioners grant an extension of not more than seven (7) working
37 days. After receipt of this certification, the county commissioners shall
38 make a tax levy as a percent of taxable value of all property in the taxing
39 district, which, when applied to the tax rolls, will meet the budget require-
40 ments certified by such taxing districts.

41 (4) Except as provided in subsection (1)(a) through (e) of section
42 50-2908, Idaho Code, for the purpose of this section, "taxable value" shall
43 mean the portion of the equalized assessed value, less any exemptions,
44 except the exemption for personal property in section 63-602KK(2), Idaho
45 Code, and the value that exceeds the value of the base assessment roll for
46 the portion of any taxing district within a revenue allocation area of an
47 urban renewal district, located within each taxing district which certifies
48 a budget to be raised from a property tax levy. When the county auditor is
49 notified of revenues sufficient to cover expenses as provided in section

1 50-2903(5), Idaho Code, taxable value shall also include the value that
2 exceeds the value of the base assessment roll for the portion of any taxing
3 district within a revenue allocation area. For each taxing district, tax-
4 able value shall include the value from the property and operating property
5 rolls for the current year and subsequent and missed property rolls for the
6 prior year or the best estimate of the subsequent and missed property rolls
7 for the current year.

8 SECTION 4. That Section 63-3638, Idaho Code, be, and the same is hereby
9 amended to read as follows:

10 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this
11 chapter, except as may otherwise be required in sections 63-3203 and
12 63-3709, Idaho Code, shall be distributed by the state tax commission as
13 follows:

14 (1) An amount of money shall be distributed to the state refund account
15 sufficient to pay current refund claims. All refunds authorized under this
16 chapter by the state tax commission shall be paid through the state refund
17 account, and those moneys are continuously appropriated.

18 (2) Five million dollars (\$5,000,000) per year is continuously appro-
19 priated and shall be distributed to the permanent building fund, provided by
20 section 57-1108, Idaho Code.

21 (3) Four million eight hundred thousand dollars (\$4,800,000) per year
22 is continuously appropriated and shall be distributed to the water pollution
23 control account established by section 39-3628, Idaho Code.

24 (4) An amount equal to the sum required to be certified by the chair-
25 man of the Idaho housing and finance association to the state tax commis-
26 sion pursuant to section 67-6211, Idaho Code, in each year is continuously
27 appropriated and shall be paid to any capital reserve fund, established by
28 the Idaho housing and finance association pursuant to section 67-6211, Idaho
29 Code. Such amounts, if any, as may be appropriated hereunder to the capital
30 reserve fund of the Idaho housing and finance association shall be repaid for
31 distribution under the provisions of this section, subject to the provisions
32 of section 67-6215, Idaho Code, by the Idaho housing and finance associa-
33 tion, as soon as possible, from any moneys available therefor and in excess
34 of the amounts which the association determines will keep it self-support-
35 ing.

36 (5) An amount equal to the sum required by the provisions of sections
37 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated
38 by section 63-718(3), Idaho Code, is continuously appropriated and shall be
39 paid as provided by sections 63-709 and 63-717, Idaho Code.

40 (6) An amount required by the provisions of chapter 53, title 33, Idaho
41 Code.

42 (7) An amount required by the provisions of chapter 87, title 67, Idaho
43 Code.

44 (8) For fiscal year 2011, and each fiscal year thereafter, four million
45 one hundred thousand dollars (\$4,100,000), of which two million two hundred
46 thousand dollars (\$2,200,000) shall be distributed to each of the forty-four
47 (44) counties in equal amounts, and one million nine hundred thousand dol-
48 lars (\$1,900,000) of which shall be distributed to the forty-four (44) coun-
49 ties in the proportion that the population of the county bears to the popu-

1 lation of the state. For fiscal year 2012, and for each fiscal year there-
 2 after, the amount distributed pursuant to this subsection ~~(8)~~, shall be ad-
 3 justed annually by the state tax commission in accordance with the consumer
 4 price index for all urban consumers (CPI-U) as published by the U.S. depart-
 5 ment of labor, bureau of labor statistics, but in no fiscal year shall the
 6 total amount allocated for counties under this subsection ~~(8)~~, be less than
 7 four million one hundred thousand dollars (\$4,100,000). Each county shall
 8 establish a special election fund to which shall be deposited all revenues
 9 received from the distribution pursuant to this subsection ~~(8)~~. All such
 10 revenues shall be used exclusively to defray the costs associated with con-
 11 ducting elections as required of county clerks by the provisions of section
 12 34-1401, Idaho Code.

13 (9) One dollar (\$1.00) on each application for certificate of title
 14 or initial application for registration of a motor vehicle, snowmobile,
 15 all-terrain vehicle or other vehicle processed by the county assessor or the
 16 Idaho transportation department excepting those applications in which any
 17 sales or use taxes due have been previously collected by a retailer, shall be
 18 a fee for the services of the assessor of the county or the Idaho transporta-
 19 tion department in collecting such taxes, and shall be paid into the current
 20 expense fund of the county or state highway account established in section
 21 40-702, Idaho Code.

22 (10) Eleven and five-tenths percent (11.5%) is continuously appropri-
 23 ated and shall be distributed to the revenue sharing account which is created
 24 in the state treasury, and the moneys in the revenue sharing account will be
 25 paid in installments each calendar quarter by the state tax commission as
 26 follows:

27 (a) Twenty-eight and two-tenths percent (28.2%) shall be paid to the
 28 various cities as follows:

29 (i) Fifty percent (50%) of such amount shall be paid to the vari-
 30 ous cities, and each city shall be entitled to an amount in the pro-
 31 portion that the population of that city bears to the population of
 32 all cities within the state; and

33 (ii) Fifty percent (50%) of such amount shall be paid to the vari-
 34 ous cities, and each city shall be entitled to an amount in the pro-
 35 portion that the preceding year's market value for assessment pur-
 36 poses for that city bears to the preceding year's market value for
 37 assessment purposes for all cities within the state.

38 (b) Twenty-eight and two-tenths percent (28.2%) shall be paid to the
 39 various counties as follows:

40 (i) One million three hundred twenty thousand dollars
 41 (\$1,320,000) annually shall be distributed one forty-fourth
 42 (1/44) to each of the various counties; and

43 (ii) The balance of such amount shall be paid to the various coun-
 44 ties, and each county shall be entitled to an amount in the propor-
 45 tion that the population of that county bears to the population of
 46 the state;

47 (c) Thirty-five and nine-tenths percent (35.9%) of the amount appro-
 48 priated in this subsection ~~(10)~~ shall be paid to the several counties
 49 for distribution to the cities and counties as follows:

1 (i) Each city and county which received a payment under the provi-
2 sions of section 63-3638 (e), Idaho Code, during the fourth quarter
3 of calendar year 1999, shall be entitled to a like amount during
4 succeeding calendar quarters.

5 (ii) If the dollar amount of money available under this subsection
6 (10) (c) in any quarter does not equal the amount paid in the fourth
7 quarter of calendar year 1999, each city's and county's payment
8 shall be reduced proportionately.

9 (iii) If the dollar amount of money available under this subsec-
10 tion (10) (c) in any quarter exceeds the amount paid in the fourth
11 quarter of calendar year 1999, each city and county shall be en-
12 titled to a proportionately increased payment, but such increase
13 shall not exceed one hundred five percent (105%) of the total pay-
14 ment made in the fourth quarter of calendar year 1999.

15 (iv) If the dollar amount of money available under this subsection
16 (10) (c) in any quarter exceeds one hundred five percent (105%) of
17 the total payment made in the fourth quarter of calendar year 1999,
18 any amount over and above such one hundred five percent (105%)
19 shall be paid fifty percent (50%) to the various cities in the pro-
20 portion that the population of the city bears to the population of
21 all cities within the state, and fifty percent (50%) to the various
22 counties in the proportion that the population of a county bears to
23 the population of the state; and

24 (d) Seven and seven-tenths percent (7.7%) of the amount appropriated in
25 this subsection ~~(10)~~ shall be paid to the several counties for distribu-
26 tion to special purpose taxing districts as follows:

27 (i) Each such district which received a payment under the provi-
28 sions of section 63-3638 (e), Idaho Code, during the fourth quarter
29 of calendar year 1999, shall be entitled to a like amount during
30 succeeding calendar quarters.

31 (ii) If the dollar amount of money available under this subsec-
32 tion (10) (d) in any quarter does not equal the amount paid in the
33 fourth quarter of calendar year 1999, each special purpose taxing
34 district's payment shall be reduced proportionately.

35 (iii) If the dollar amount of money available under this subsec-
36 tion (10) (d) in any quarter exceeds the amount distributed under
37 paragraph (i) of this subsection (10) (d), each special purpose
38 taxing district shall be entitled to a share of the excess based on
39 the proportion each such district's current property tax budget
40 bears to the sum of the current property tax budgets of all such
41 districts in the state. The state tax commission shall calculate
42 district current property tax budgets to include any unrecovered
43 foregone amounts as determined under section 63-802(1) (e), Idaho
44 Code. When a special purpose taxing district is situated in more
45 than one (1) county, the state tax commission shall determine the
46 portion attributable to the special purpose taxing district from
47 each county in which it is situated.

48 (iv) If special purpose taxing districts are consolidated, the
49 resulting district is entitled to a base amount equal to the sum of

1 the base amounts which were received in the last calendar quarter
2 by each district prior to the consolidation.

3 (v) If a special purpose taxing district is dissolved or disincorporated,
4 the state tax commission shall continuously distribute to the board of county commissioners an amount equal to the
5 last quarter's distribution prior to dissolution or disincorporation. The board of county commissioners shall determine any re-
6 distribution of moneys so received.
7

8 (vi) Taxing districts formed after January 1, 2001, are not entit-
9 tled to a payment under the provisions of this subsection (10) (d).

10 (vii) For purposes of this subsection (10) (d), a special purpose
11 taxing district is any taxing district which is not a city, a
12 county or a school district.
13

14 (11) Amounts calculated in accordance with section 2, chapter 356, laws
15 of 2001, for annual distribution to counties and other taxing districts be-
16 ginning in October 2001 for replacement of property tax on farm machinery and
17 equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool
18 districts, the state tax commission shall distribute one-fourth (1/4) of
19 this amount certified quarterly to each county. For school districts, the
20 state tax commission shall distribute one-fourth (1/4) of the amount certi-
21 fied quarterly to each school district. For nonschool districts, the county
22 auditor shall distribute to each district within thirty (30) calendar days
23 from receipt of moneys from the state tax commission. Moneys received by
24 each taxing district for replacement shall be utilized in the same manner
25 and in the same proportions as revenues from property taxation. The moneys
26 remitted to the county treasurer for replacement of property exempt from
27 taxation pursuant to section 63-602EE, Idaho Code, may be considered by the
28 counties and other taxing districts and budgeted at the same time, in the
29 same manner and in the same year as revenues from taxation on personal prop-
30 erty which these moneys replace. If taxing districts are consolidated, the
31 resulting district is entitled to an amount equal to the sum of the amounts
32 which were received in the last calendar quarter by each district pursuant
33 to this subsection prior to the consolidation. If a taxing district is
34 dissolved or disincorporated, the state tax commission shall continuously
35 distribute to the board of county commissioners an amount equal to the
36 last quarter's distribution prior to dissolution or disincorporation. The
37 board of county commissioners shall determine any redistribution of moneys
38 so received. If a taxing district annexes territory, the distribution of
39 moneys received pursuant to this subsection shall be unaffected. Taxing
40 districts formed after January 1, 2001, are not entitled to a payment under
41 the provisions of this subsection. School districts shall receive an amount
42 determined by multiplying the sum of the year 2000 school district levy mi-
43 nus .004 times the market value on December 31, 2000, in the district of the
44 property exempt from taxation pursuant to section 63-602EE, Idaho Code, pro-
45 vided that the result of these calculations shall not be less than zero (0).
46 The result of these school district calculations shall be further increased
47 by six percent (6%). For purposes of the limitation provided by section
48 63-802, Idaho Code, moneys received pursuant to this section as property tax
49 replacement for property exempt from taxation pursuant to section 63-602EE,
50 Idaho Code, shall be treated as property tax revenues.

1 (12) Amounts necessary to pay refunds as provided in section 63-3641,
2 Idaho Code, to a developer of a retail complex shall be remitted to the demon-
3 stration pilot project fund created in section 63-3641, Idaho Code.

4 (13) Amounts calculated in accordance with subsection (4) of section
5 63-602KK, Idaho Code, for annual distribution to counties and other taxing
6 districts for replacement of property tax on personal property tax exemp-
7 tions pursuant to subsection (1~~2~~) of section 63-602KK, Idaho Code, which
8 amounts are continuously appropriated unless the legislature enacts a dif-
9 ferent appropriation for a particular fiscal year.

10 (14) Any moneys remaining over and above those necessary to meet and
11 reserve for payments under other subsections of this section shall be dis-
12 tributed to the general fund.

13 SECTION 5. An emergency existing therefor, which emergency is hereby
14 declared to exist, Sections 1, 2 and 4 of this act shall be in full force and
15 effect on and after passage and approval, and retroactively to January 1,
16 2013. Section 3 of this act shall be in full force and effect on and after
17 July 1, 2017.