

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 441

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO THE TAXATION OF PERSONAL PROPERTY; AMENDING SECTION 33-1103,  
2 IDAHO CODE, TO REVISE THE DEFINITION OF "MARKET VALUE FOR ASSESSMENT  
3 PURPOSES"; AMENDING SECTION 63-309, IDAHO CODE, TO PROVIDE THAT CER-  
4 TAIN PROPERTY IS NOT ELIGIBLE FOR THE PERSONAL PROPERTY TAX EXEMPTION;  
5 AMENDING SECTION 63-602KK, IDAHO CODE, TO REVISE CERTAIN ADMINISTRA-  
6 TIVE PROVISIONS REGARDING ADMINISTRATION OF THE PERSONAL PROPERTY TAX  
7 EXEMPTION AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 63-803,  
8 IDAHO CODE, TO REVISE THE DEFINITION OF "TAXABLE VALUE"; AMENDING SEC-  
9 TION 63-803, IDAHO CODE, AS ADDED BY SECTION 13, CHAPTER 339, LAWS OF  
10 2012, TO REVISE THE DEFINITION OF "TAXABLE VALUE"; AMENDING SECTION  
11 63-3638, IDAHO CODE, TO PROVIDE FOR DISTRIBUTION OF SALES TAX MONEYS IF  
12 TAXING DISTRICTS ARE CONSOLIDATED, TO PROVIDE FOR THE EFFECT OF TAXING  
13 DISTRICTS OR REVENUE ALLOCATION AREAS ANNEXING TERRITORY AND TO PRO-  
14 VIDE FOR TAXING DISTRICT AND REVENUE ALLOCATION AREA INELIGIBILITY TO  
15 RECEIVE MONEYS; DECLARING AN EMERGENCY, PROVIDING RETROACTIVE APPLICA-  
16 TION AND PROVIDING EFFECTIVE DATES.  
17

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

19 SECTION 1. That Section 33-1103, Idaho Code, be, and the same is hereby  
20 amended to read as follows:

21 33-1103. DEFINITIONS -- BONDS -- LIMITATION ON AMOUNT -- ELECTIONS TO  
22 AUTHORIZE ISSUANCE. (1) For the purposes of this chapter the following def-  
23 initions shall have the meanings specified: "Market value for assessment  
24 purposes" means the amount of the last preceding equalized assessment of all  
25 taxable property and all property exempt from taxation pursuant to section  
26 63-602G, Idaho Code, and ~~property exempt from taxation pursuant to section~~  
27 ~~63-602KK, Idaho Code,~~ within the school district on the tax rolls completed  
28 and available as of the date of approval by the electorate in the school bond  
29 election. "Aggregate outstanding indebtedness" means the total sum of unre-  
30 deemed outstanding bonds, minus all moneys in the bond interest and redemp-  
31 tion fund or funds accumulated for the redemption of such outstanding bonds,  
32 and minus the sum of all taxes levied for the redemption of such bonds, with  
33 the exception of that portion of such tax levies required for the payment of  
34 interest on bonds, which taxes remain uncollected. "Issue," "issued," or  
35 "issuance" means a formal delivery of bonds to any purchaser thereof and pay-  
36 ment therefor to the school district.

37 (2) The board of trustees of any school district, upon approval of a ma-  
38 jority thereof, may submit to the qualified school district electors of the  
39 district the question as to whether the board shall be empowered to issue ne-  
40 gotiable coupon bonds of the district in an amount and for a period of time to  
41 be named in the notice of election.

1 (3) An elementary school district which employs not less than six (6)  
 2 teachers, or a school district operating an elementary school or schools,  
 3 and a secondary school or schools, or issuing bonds for the acquisition of  
 4 a secondary school or schools, may issue bonds in an amount not to exceed  
 5 five percent (5%) of the market value for assessment purposes thereof, less  
 6 the aggregate outstanding indebtedness; and no other school district shall  
 7 issue bonds in an amount to exceed at any time two percent (2%) of the mar-  
 8 ket value for assessment purposes thereof less the aggregate outstanding in-  
 9 debtedness. The market value for assessment purposes, the aggregate out-  
 10 standing indebtedness and the unexhausted debt-incurring power of the dis-  
 11 trict shall each be determined as of the date of approval by the electors in  
 12 the school bond election.

13 (4) Notice of the bond election shall be given, the election shall be  
 14 conducted and the returns thereof canvassed, and the qualifications of elec-  
 15 tors voting or offering to vote shall be, as provided in title 34, Idaho Code.

16 (5) The question shall be approved only if the percentage of votes cast  
 17 at such election were cast in favor thereof is that which now, or may here-  
 18 after be, set by the constitution of the state of Idaho. Upon such approval  
 19 of the issuance of bonds, the same may be issued at any time after the date of  
 20 such election.

21 SECTION 2. That Section 63-309, Idaho Code, be, and the same is hereby  
 22 amended to read as follows:

23 63-309. IMPROVEMENTS ON EXEMPT AND RAILROAD RIGHTS-OF-WAY LANDS --  
 24 EQUITY IN STATE PROPERTY. (1) All taxable improvements on government, In-  
 25 dian, state, county, municipal or other lands exempt from taxation, and all  
 26 improvements on all railroad rights-of-way owned separately from the owner-  
 27 ship of the rights-of-way upon which the same stands, or in which nonexempt  
 28 persons have possessory interests, shall be assessed and taxed as personal  
 29 property, provided that such improvements shall not be eligible for the ex-  
 30 emption provided in section 63-602KK, Idaho Code.

31 (2) Property of the state of Idaho or any department, agency or subdivi-  
 32 sion thereof, or any other property not subject to property taxation to the  
 33 owner thereof by reason of the legal status of the owner, held under contract  
 34 of sale or lease with option to purchase, with lease moneys applicable to the  
 35 purchase price, by any person, corporation or other association for his or  
 36 its exclusive use, shall be subject to the purchaser or lessee for property  
 37 taxation. When such property is held under a contract of sale or other agree-  
 38 ment whereby on certain payment or payments the legal title is or may be ac-  
 39 quired by such person, firm, corporation or association, such property shall  
 40 be assessed to such person, firm, corporation or association and taxed with-  
 41 out deduction on account of the whole or any part of the purchase price or  
 42 other sum due on such property remaining unpaid. The lien for any such prop-  
 43 erty tax shall neither attach to, impair or be enforced against any interest  
 44 of the state of Idaho or any department, agency or subdivision thereof.

45 (3) Refusal to pay the property tax levied upon any equity in state  
 46 property by the owner upon demand by the tax collector shall operate as for-  
 47 feiture of such equity.

1 SECTION 3. That Section 63-602KK, Idaho Code, be, and the same is hereby  
2 amended to read as follows:

3 63-602KK. PROPERTY EXEMPT FROM TAXATION -- CERTAIN PERSONAL PROPERTY.

4 (1) (a) An item of taxable personal property purchased on or after Jan-  
5 uary 1, 2013, shall be exempt from property taxation if the item of tax-  
6 able personal property has an acquisition price of three thousand dol-  
7 lars (\$3,000) or less.

8 (b) For purposes of this section, the term "acquisition cost" means all  
9 costs required to put an item of taxable personal property into service  
10 and includes:

11 (i) The purchase price of a new or used item;

12 (ii) The cost of freight and shipping;

13 (iii) The cost of installation, engineering, erection or assem-  
14 bly; and

15 (iv) Sales and use taxes.

16 (c) For purposes of this subsection, an "item of taxable personal prop-  
17 erty" means equipment, machinery, furniture or other personal property  
18 that is functioning at its highest and best use for the purpose it was  
19 designed and constructed and is generally capable of performing that  
20 function without being combined with other items of personal property.  
21 An item of taxable personal property is not an individual component part  
22 of a piece of equipment, machinery, furniture or other personal prop-  
23 erty as a whole. An item of taxable personal property does not include  
24 an improvement to real property, a part that will become an improvement,  
25 or anything defined as a fixture.

26 (2) On and after January 1, 2013, each taxpayer's personal property,  
27 located in the county, which is not otherwise exempt, shall be exempt to the  
28 extent of one hundred thousand dollars (\$100,000). For the purposes of this  
29 section, a taxpayer includes two (2) or more individuals using the property  
30 in a common enterprise or a related group of two (2) or more organizations  
31 when the individuals or organizations are within a relationship described  
32 in section 267 of the Internal Revenue Code, as defined in section 63-3004,  
33 Idaho Code.

34 (3) (a) No later than the third Monday of November 2013, the county  
35 clerk of each county shall certify to the state tax commission the  
36 amount of exemption from property taxes under subsection (2) of this  
37 section, in that county for that year. The certification shall identify  
38 the property receiving tax reductions, the value of the property, the  
39 property's location, the amount of the tax levy applicable to personal  
40 property in the location, and the tax before and after the exemption al-  
41 lowed in subsection (2) of this section. The certification shall be in  
42 the form prescribed by the state tax commission and shall include such  
43 additional information as the commission may require by rule as needed  
44 to implement the purpose of this section. The certification shall be  
45 reviewed and, if necessary, corrected by the state tax commission.

46 (b) For the year beginning January 1, 2014, and every year thereafter,  
47 the amount of annual replacement of property tax on personal property  
48 exempted pursuant to subsection (2) of this section shall be the amount

1 approved by the state tax commission pursuant to paragraph (a) of this  
2 subsection.

3 (4) (a) Subject to the limitations of this section, the state tax  
4 commission shall reimburse from the amount appropriated for personal  
5 property tax replacement in section 63-3638, Idaho Code, the county  
6 treasurer of each county for the reduction on the certification pro-  
7 vided in subsection (3) of this section. The county treasurer shall  
8 reimburse from the amount received to each taxing district within the  
9 county an amount in proportion to the amount of reduction shown on the  
10 certification in subsection (3) of this section as corrected. The  
11 amount that would otherwise be attributable to tax revenues derived  
12 from tax levies on personal property exempted by this section within  
13 an existing revenue allocation area as defined in section 50-2903(15),  
14 Idaho Code, shall be paid directly by the county treasurer to such pub-  
15 lic body or agency entitled thereto, equal to the amounts that would  
16 have been distributed in accordance with the formula for such distribu-  
17 tion set forth in section 50-2908, Idaho Code. Taxing districts created  
18 on or after January 1, 2013, shall not be eligible for the reimbursement  
19 provided for in this paragraph.

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

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

34 (5) (a) Nothing contained in this section shall affect the taxation of  
35 forest lands or forest products pursuant to chapter 17, title 63, Idaho  
36 Code, or the taxation of the net profits of mines pursuant to chapter 28,  
37 title 63, Idaho Code.

38 (b) The exemption from personal property tax provided for in subsection  
39 (2) of this section shall not apply to motor vehicles, recreational ve-  
40 hicles, aircraft and boats, ~~which~~ that are not registered with the state  
41 of Idaho and for which required registration fees have not been paid.

42 (6) (a) The application for the exemption provided for in subsection  
43 (2) of this section shall be in the form prescribed by the state tax com-  
44 mission and shall include such information as the state tax commission  
45 may require by rule as needed to implement the purpose of this section  
46 including, but not limited to, a list of each item of personal property,  
47 the purchase date of each item of personal property, the unit cost of  
48 each item of personal property, if more than the exemption allowed in  
49 subsection (1) of this section, and the total cost of the items of per-  
50 sonal property.

1 (b) The application for this exemption, if the county is capable of so  
2 providing, may be transmitted by the county assessor electronically,  
3 as that term is defined in section 63-115, Idaho Code, when requested  
4 by the taxpayer, or mailed by the county assessor to the taxpayer, or  
5 his agent or representative at the taxpayer's last known post office  
6 address, no later than March 1 of each year. The transmission or mail-  
7 ing of the application shall also include the taxpayer's application  
8 for the exemption allowed by this section for the last year in which the  
9 taxpayer filed an application.

10 (c) A taxpayer need only make application for the exemption in this sec-  
11 tion once ~~every five (5) years~~, as long as all of the following condi-  
12 tions are met:

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

16 (ii) The amount of the exemption allowed by this section is more  
17 than the taxable value of personal property owned by the taxpayer.

18 (iii) The taxpayer has not made purchases of personal property,  
19 excluding items of taxable personal property exempted pursuant to  
20 subsection (1) of this section, that would cause the taxable value  
21 of the personal property owned by the taxpayer to exceed the maxi-  
22 mum amount allowed as an exemption by this section.

23 ~~(ivd)~~ Knowingly failing to report changes in the taxable value of per-  
24 sonal property that exceed the amount of the exemption allowed pursuant  
25 to ~~subsection (2)~~ of this section shall subject the taxpayer to a fine  
26 not in excess of ten thousand dollars (\$10,000) in addition to other  
27 penalties set forth in this chapter.

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

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

36 (b) The assessment and collection of the recovery of property tax must  
37 begin within the seven (7) year period beginning on the date the assess-  
38 ment notice reflecting the improperly claimed exemption was required to  
39 be mailed to the taxpayer.

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

44 (d) For purposes of calculating the tax, the amount of the recovered  
45 property tax shall be for each year the exemption allowed by this sec-  
46 tion was improperly claimed or approved, up to a maximum of seven (7)  
47 years. The amount of the recovery of property tax shall be calculated  
48 using the product of the amount of exempted value for each year multi-  
49 plied by the levy for that year plus costs, late charges and interest for  
50 each year at the rates equal to those provided for delinquent property

1 taxes during that year. In cases of fraud, the fine set forth in subsec-  
2 tion (6) (ed) ~~(iv)~~ of this section shall be assessed for each ~~annual affi-~~  
3 ~~davit filed tax year.~~

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

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

14 (g) Thirty (30) days after the taxpayer is notified, as provided in  
15 subsection (7) (a) of this section, the assessor shall record a notice  
16 of intent to attach a lien. Upon the payment in full of such recovered  
17 property taxes prior to the attachment of the lien as provided in sub-  
18 section (7) (h) of this section, or upon the successful appeal by the  
19 taxpayer, the county assessor shall record a rescission of the intent to  
20 attach a lien within seven (7) business days of receiving such payment  
21 or within seven (7) business days of the county commissioners' decision  
22 granting the appeal.

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

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

31 SECTION 4. That Section 63-803, Idaho Code, be, and the same is hereby  
32 amended to read as follows:

33 63-803. CERTIFICATION OF BUDGETS IN DOLLARS. (1) Whenever any taxing  
34 district is required by law to certify to any county treasurer, county audi-  
35 tor, county assessor, county commissioners or to any other county officer,  
36 any property tax levy, upon property located within said district, such cer-  
37 tification shall, notwithstanding any other provision of the law applicable  
38 to any such district, be made at the time and in the manner hereinafter pro-  
39 vided.

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

45 (3) Using the taxable value of the district, the council, trustees,  
46 board or other governing body of any taxing district shall certify the total  
47 amount required from a property tax upon property within the district to  
48 raise the amount of money fixed by their budget as previously prepared or  
49 approved. The amount of money so determined shall be certified in dollars

1 to the appropriate county commissioners. Any taxing unit, except regional  
2 airport authorities, located in more than one (1) county shall divide its  
3 dollar budget for certification to the separate counties by multiplying the  
4 amount of such budget by a fraction, the numerator of which shall be the total  
5 taxable value of all property in such taxing unit within the county to which  
6 such certification is to be made, and the denominator of which shall be the  
7 total taxable value of property in such taxing unit in all such counties.  
8 Budget certification to the participating counties of regional airport  
9 authorities shall be made in the manner prescribed in section 21-807(10),  
10 Idaho Code. Taxable value shall be certified by the county auditor of each  
11 affected county to such taxing unit and such certification shall be used in  
12 this formula. Except as provided in section 33-805, Idaho Code, relating to  
13 school emergency fund levies, the certification to the county commissioners  
14 required in this section shall be made not later than the Thursday prior  
15 to the second Monday in September, unless, upon application therefor, the  
16 county commissioners grant an extension of not more than seven (7) working  
17 days. After receipt of this certification, the county commissioners shall  
18 make a tax levy as a percent of taxable value of all property in the taxing  
19 district which, when applied to the tax rolls, will meet the budget require-  
20 ments certified by such taxing districts.

21 (4) Except as provided in subsection (1)(a) through (f) of section  
22 50-2908, Idaho Code, for the purpose of this section, "taxable value" shall  
23 mean the portion of the equalized assessed value, less any exemptions,  
24 ~~except the exemption for personal property in section 63-602KK(2), Idaho~~  
25 ~~Code,~~ and the value that exceeds the value of the base assessment roll for  
26 the portion of any taxing district within a revenue allocation area of an  
27 urban renewal district, located within each taxing district which certifies  
28 a budget to be raised from a property tax levy. When the county auditor is  
29 notified of revenues sufficient to cover expenses as provided in section  
30 50-2903(5), Idaho Code, taxable value shall also include the value that  
31 exceeds the value of the base assessment roll for the portion of any taxing  
32 district within a revenue allocation area. For each taxing district, tax-  
33 able value shall include the value from the property and operating property  
34 rolls for the current year and subsequent and missed property rolls for the  
35 prior year or the best estimate of the subsequent and missed property rolls  
36 for the current year.

37 SECTION 5. That Section 63-803, Idaho Code, as added by Section 13,  
38 Chapter 339, Laws of 2012, be, and the same is hereby amended to read as fol-  
39 lows:

40 63-803. CERTIFICATION OF BUDGETS IN DOLLARS. (1) Whenever any taxing  
41 district is required by law to certify to any county treasurer, county audi-  
42 tor, county assessor, county commissioners or to any other county officer,  
43 any property tax levy, upon property located within said district, such cer-  
44 tification shall, notwithstanding any other provision of the law applicable  
45 to any such district, be made at the time and in the manner hereinafter pro-  
46 vided.

47 (2) The county auditor shall inform each of the taxing districts within  
48 his county of the taxable value of that district as soon as such value is  
49 known to the auditor, whether the value comes from the appraisal and assess-

1 ment of real and personal property, or from allocation of the taxable value  
2 of operating property, or from other sources.

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

28 (4) Except as provided in subsection (1)(a) through (e) of section  
29 50-2908, Idaho Code, for the purpose of this section, "taxable value" shall  
30 mean the portion of the equalized assessed value, less any exemptions,  
31 ~~except the exemption for personal property in section 63-602KK(2), Idaho~~  
32 ~~Code,~~ and the value that exceeds the value of the base assessment roll for  
33 the portion of any taxing district within a revenue allocation area of an  
34 urban renewal district, located within each taxing district which certifies  
35 a budget to be raised from a property tax levy. When the county auditor is  
36 notified of revenues sufficient to cover expenses as provided in section  
37 50-2903(5), Idaho Code, taxable value shall also include the value that  
38 exceeds the value of the base assessment roll for the portion of any taxing  
39 district within a revenue allocation area. For each taxing district, tax-  
40 able value shall include the value from the property and operating property  
41 rolls for the current year and subsequent and missed property rolls for the  
42 prior year or the best estimate of the subsequent and missed property rolls  
43 for the current year.

44 SECTION 6. That Section 63-3638, Idaho Code, be, and the same is hereby  
45 amended to read as follows:

46 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this  
47 chapter, except as may otherwise be required in sections 63-3203 and  
48 63-3709, Idaho Code, shall be distributed by the state tax commission as  
49 follows:



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

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

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

11 (4) An amount equal to the sum required to be certified by the chair-  
12 man of the Idaho housing and finance association to the state tax commis-  
13 sion pursuant to section 67-6211, Idaho Code, in each year is continuously  
14 appropriated and shall be paid to any capital reserve fund, established by  
15 the Idaho housing and finance association pursuant to section 67-6211, Idaho  
16 Code. Such amounts, if any, as may be appropriated hereunder to the capital  
17 reserve fund of the Idaho housing and finance association shall be repaid for  
18 distribution under the provisions of this section, subject to the provisions  
19 of section 67-6215, Idaho Code, by the Idaho housing and finance associa-  
20 tion, as soon as possible, from any moneys available therefor and in excess  
21 of the amounts which the association determines will keep it self-support-  
22 ing.

23 (5) An amount equal to the sum required by the provisions of sections  
24 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated  
25 by section 63-718(3), Idaho Code, is continuously appropriated and shall be  
26 paid as provided by sections 63-709 and 63-717, Idaho Code.

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

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

31 (8) For fiscal year 2011, and each fiscal year thereafter, four million  
32 one hundred thousand dollars (\$4,100,000), of which two million two hundred  
33 thousand dollars (\$2,200,000) shall be distributed to each of the forty-four  
34 (44) counties in equal amounts, and one million nine hundred thousand dol-  
35 lars (\$1,900,000) of which shall be distributed to the forty-four (44) coun-  
36 ties in the proportion that the population of the county bears to the popula-  
37 tion of the state. For fiscal year 2012, and for each fiscal year thereafter,  
38 the amount distributed pursuant to this subsection, shall be adjusted annu-  
39 ally by the state tax commission in accordance with the consumer price index  
40 for all urban consumers (CPI-U) as published by the U.S. department of la-  
41 bor, bureau of labor statistics, but in no fiscal year shall the total amount  
42 allocated for counties under this subsection, be less than four million one  
43 hundred thousand dollars (\$4,100,000). Any increase resulting from the ad-  
44 justment required in this section shall be distributed to each county in the  
45 proportion that the population of the county bears to the population of the  
46 state. Each county shall establish a special election fund to which shall be  
47 deposited all revenues received from the distribution pursuant to this sub-  
48 section. All such revenues shall be used exclusively to defray the costs as-  
49 sociated with conducting elections as required of county clerks by the pro-  
50 visions of section 34-1401, Idaho Code.

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

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

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

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

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

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

28 (i) One million three hundred twenty thousand dollars  
29 (\$1,320,000) annually shall be distributed one forty-fourth  
30 (1/44) to each of the various counties; and

31 (ii) The balance of such amount shall be paid to the various coun-  
32 ties, and each county shall be entitled to an amount in the propor-  
33 tion that the population of that county bears to the population of  
34 the state;

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

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

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

46 (iii) If the dollar amount of money available under this subsec-  
47 tion (10)(c) in any quarter exceeds the amount paid in the fourth  
48 quarter of calendar year 1999, each city and county shall be en-  
49 titled to a proportionately increased payment, but such increase

1 shall not exceed one hundred five percent (105%) of the total pay-  
2 ment made in the fourth quarter of calendar year 1999.

3 (iv) If the dollar amount of money available under this subsection  
4 (10) (c) in any quarter exceeds one hundred five percent (105%) of  
5 the total payment made in the fourth quarter of calendar year 1999,  
6 any amount over and above such one hundred five percent (105%)  
7 shall be paid fifty percent (50%) to the various cities in the pro-  
8 portion that the population of the city bears to the population of  
9 all cities within the state, and fifty percent (50%) to the various  
10 counties in the proportion that the population of a county bears to  
11 the population of the state; and

12 (d) Seven and seven-tenths percent (7.7%) of the amount appropriated in  
13 this subsection shall be paid to the several counties for distribution  
14 to special purpose taxing districts as follows:

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

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

23 (iii) If the dollar amount of money available under this subsec-  
24 tion (10) (d) in any quarter exceeds the amount distributed under  
25 paragraph (i) of this subsection (10) (d), each special purpose  
26 taxing district shall be entitled to a share of the excess based on  
27 the proportion each such district's current property tax budget  
28 bears to the sum of the current property tax budgets of all such  
29 districts in the state. The state tax commission shall calculate  
30 district current property tax budgets to include any unrecovered  
31 foregone amounts as determined under section 63-802(1) (e), Idaho  
32 Code. When a special purpose taxing district is situated in more  
33 than one (1) county, the state tax commission shall determine the  
34 portion attributable to the special purpose taxing district from  
35 each county in which it is situated.

36 (iv) If special purpose taxing districts are consolidated, the  
37 resulting district is entitled to a base amount equal to the sum of  
38 the base amounts which were received in the last calendar quarter  
39 by each district prior to the consolidation.

40 (v) If a special purpose taxing district is dissolved or disin-  
41 corporated, the state tax commission shall continuously distrib-  
42 ute to the board of county commissioners an amount equal to the  
43 last quarter's distribution prior to dissolution or disincorpora-  
44 tion. The board of county commissioners shall determine any re-  
45 distribution of moneys so received.

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

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

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

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

41 (13) Amounts calculated in accordance with subsection (4) of section  
42 63-602KK, Idaho Code, for annual distribution to counties and other taxing  
43 districts for replacement of property tax on personal property tax exemp-  
44 tions pursuant to subsection (2) of section 63-602KK, Idaho Code, which  
45 amounts are continuously appropriated unless the legislature enacts a dif-  
46 ferent appropriation for a particular fiscal year. For purposes of the  
47 limitation provided by section 63-802, Idaho Code, moneys received pursuant  
48 to this section as property tax replacement for property exempt from taxa-  
49 tion pursuant to section 63-602KK, Idaho Code, shall be treated as property  
50 tax revenues. If taxing districts are consolidated, the resulting district

1 is entitled to an amount equal to the sum of the amounts that were received in  
2 the last calendar year by each district pursuant to this subsection prior to  
3 the consolidation. If a taxing district or revenue allocation area annexes  
4 territory, the distribution of moneys received pursuant to this subsection  
5 shall be unaffected. Taxing districts and revenue allocation areas formed  
6 after January 1, 2013, are not entitled to a payment under the provisions of  
7 this subsection.

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

11 SECTION 7. An emergency existing therefor, which emergency is hereby  
12 declared to exist, Sections 1, 2, 3, 4 and 6 of this act shall be in full force  
13 and effect on and after passage and approval, and retroactively to January  
14 1, 2014. Section 5 of this act shall be in full force and effect on and after  
15 July 1, 2017.