

Moved by Rice

Seconded by Lee

IN THE SENATE  
SENATE AMENDMENT TO H.B. NO. 594

AMENDMENT TO THE BILL

1 On page 1 of the printed bill, delete lines 28 through 30, and insert:

2 "SECTION 2. That Section 63-602EE, Idaho Code, be, and the same is  
3 hereby repealed.  
4

5 SECTION 3. That Chapter 6, Title 63, Idaho Code, be, and the same is  
6 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
7 ignated as Section 63-602EE, Idaho Code, and to read as follows:

8 63-602EE. PROPERTY EXEMPT FROM TAXATION -- CERTAIN TANGIBLE PERSONAL  
9 PROPERTY. The following property is exempt from taxation: class 2 property  
10 that is agricultural machinery and equipment and exclusively used in agri-  
11 culture during the immediately preceding tax year. For purposes of this sec-  
12 tion:

13 (1) "Agricultural machinery and equipment" shall mean any machinery  
14 and equipment that is used in:

15 (a) Production of field crops including, but not limited to, grains,  
16 feed crops, fruits and vegetables or the production of or caring for  
17 nursery stock as defined in section 22-2302, Idaho Code; or

18 (b) The grazing, feeding or raising of livestock, fur-bearing animals,  
19 fish, fowl and bees to be sold or used as part of a net profit-making  
20 agricultural enterprise or dairy.

21 (2) Buildings shall not be considered to be agricultural machinery and  
22 equipment.

23 SECTION 4. An emergency existing therefor, which emergency is hereby  
24 declared to exist, Section 1 of this act shall be in full force and effect on  
25 and after passage and approval, and retroactively to January 1, 2018. Sec-  
26 tions 2 and 3 of this act shall be in full force and effect on and after Jan-  
27 uary 1, 2020."

28 CORRECTION TO TITLE

29 On page 1, delete lines 4 and 5, and insert: "EQUIPMENT"; REPEALING SEC-  
30 TION 63-602EE, Idaho Code, RELATING TO CERTAIN TANGIBLE PERSONAL PROPERTY  
31 EXEMPT FROM TAXATION; AMENDING CHAPTER 6, TITLE 63, IDAHO CODE, BY THE ADDI-  
32 TION OF A NEW SECTION 63-602EE, IDAHO CODE, TO PROVIDE THAT CERTAIN TANGIBLE  
33 PERSONAL PROPERTY IS EXEMPT FROM TAXATION; AND DECLARING AN EMERGENCY, PRO-  
34 VIDING RETROACTIVE APPLICATION AND PROVIDING EFFECTIVE DATES."