

STATEMENT OF PURPOSE

RS26687

This bill clarifies Idaho Code 63-602EE to ensure that all agricultural operations are treated consistently and equitably when agricultural personal property is assessed for property tax purposes.

FISCAL NOTE

Because this is a clarification to provide consistency and equity, there is no impact to the general fund. In those counties that have levied property tax on personal property which should have been exempt under this statute, there will be a de minimus shift in property taxes.

Contact:

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).