

STATEMENT OF PURPOSE

RS27006

This legislation amends Section 63-602D of Idaho Code by revising language regarding hospital property tax exemptions. For a medical facility to be exempt from property taxation, it must have twenty-four (24) hour emergency medical care. Administrative and medical facilities offices not contained within a twenty-four (24) hour emergency care do not qualify for an exemption. Any property losing an exemption will not be included on any new construction roll.

FISCAL NOTE

There is no anticipated impact on the general fund. Counties could realize a small increase in property tax revenue.

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).