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LEGISLATURE OF THE STATE OF IDAHO
Sixty-sixth Legislature First Regular Session - 2021

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1 AN ACT
2 RELATING TO PROPERTY TAX RELIEF; AMENDING SECTION 63-705, IDAHO CODE, TO RE-
3 VISE PROVISIONS REGARDING INCOME LIMITATIONS AND TAX REDUCTION AMOUNTS
4 FOR THE PROPERTY TAX RELIEF PROGRAM; AND DECLARING AN EMERGENCY AND PRO-
5 VIDING RETROACTIVE APPLICATION.

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

7 SECTION 1. That Section 63-705, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 63-705. PUBLICATION OF CHANGES IN INCOME LIMITATIONS AND PROPERTY TAX
10 OR OCCUPANCY TAX REDUCTION AMOUNTS. (1) The state tax commission shall pub-
11 lish adjustments to the income limitations, which shall be ~~the greater of:~~

12 (a) For a household of one (1), the greater of:
13 (i) An individual's income as defined in section 63-701, Idaho
14 Code, of not more than ~~twenty-eight~~ thirty-five thousand five hun-
15 dred dollars (\$~~28,000~~35,500), as adjusted pursuant to subsection
16 (3) of this section, per household for tax year ~~2006~~ 2021 and each
17 tax year thereafter; or
18 (ii) One hundred eighty-five percent (185%) of the federal
19 poverty guidelines for a household of ~~two~~ one (21) for tax year ~~2006~~
20 2020 and each tax year thereafter.

21 (b) For a household of two (2) or more, the greater of:
22 (i) An individual's income as defined in section 63-701, Idaho
23 Code, of no more than fifty thousand seven hundred dollars
24 (\$50,700), as adjusted pursuant to subsection (3) of this section,
25 per household for tax year 2020 and each tax year thereafter; or
26 (ii) One hundred eighty-five percent (185%) of the federal poverty
27 guidelines for a household of two (2) for tax year 2021 and each tax
28 year thereafter.

29 (2) The lowest limitation shall allow a maximum reduction of ~~one~~ two
30 thousand ~~three hundred twenty~~ dollars (\$~~1,320~~2,000) in tax year ~~2006~~ 2021
31 and thereafter, or actual property taxes or occupancy taxes, as applicable,
32 whichever is less. Each income limitation and reduction amount shall be
33 prorated based on the basic maximum reduction, in practicable increments
34 so that the highest income limitation will provide for a reduction of one
35 hundred fifty dollars (\$150), or actual property taxes, whichever is less.

36 (23) The tax commission shall publish the adjustments required by this
37 section each and every year the secretary of health and human services an-
38 nounces cost-of-living modifications, pursuant to 42 U.S.C. 415(i). The ad-
39 justments shall be published no later than October 1 of each such year and
40 shall be effective for claims filed in and for the following property tax
41 year.

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1 (34) The publication of adjustments under this section shall be exempt
2 from the provisions of chapter 52, title 67, Idaho Code, but shall be pro-
3 vided to each county and to members of the public upon request and without
4 charge.

5 SECTION 2. An emergency existing therefor, which emergency is hereby
6 declared to exist, this act shall be in full force and effect on and after its
7 passage and approval, and retroactively to January 1, 2021.