

DRAFT

DRKMF077

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

This bill draft contains confidential and privileged information exempt from disclosure under Section 74-109(1), Idaho Code. If you have received this message by mistake, please notify us immediately by replying to this message or telephoning the Legislative Services Office at (208) 334-2475.

1 A JOINT RESOLUTION
2 PROPOSING AN AMENDMENT TO SECTION 4, ARTICLE VII, OF THE CONSTITUTION OF
3 THE STATE OF IDAHO, RELATING TO PUBLIC PROPERTY EXEMPT FROM TAXATION,
4 TO PROVIDE THAT ANY PROPERTY BELONGING TO THE STATE, COUNTIES, TOWNS,
5 CITIES, VILLAGES, SCHOOL DISTRICTS, OR OTHER MUNICIPAL CORPORATIONS
6 OR PUBLIC LIBRARIES FOR WHICH A PRIVATE ENTITY IS GRANTED AN EXCLUSIVE
7 LEASE FOR A TERM OF ONE YEAR OR MORE FOR A NONPUBLIC PURPOSE MAY BE TAXED
8 AS ANY OTHER PROPERTY, WHEN TAXATION IS AUTHORIZED BY STATUTE, AND TO
9 PROVIDE THAT FUNDS REALIZED FROM SUCH STATUTORILY AUTHORIZED TAXA-
10 TION OF PUBLIC PROPERTY SHALL BE USED FOR THE SOLE PURPOSE OF REDUCING
11 PROPORTIONATELY THE LEVY RATES ON ALL PROPERTY IN THE AFFECTED TAXING
12 DISTRICTS; STATING THE QUESTION TO BE SUBMITTED TO THE ELECTORATE; DI-
13 RECTING THE LEGISLATIVE COUNCIL TO PREPARE THE STATEMENTS REQUIRED BY
14 LAW; AND DIRECTING THE SECRETARY OF STATE TO PUBLISH THE AMENDMENT AND
15 ARGUMENTS AS REQUIRED BY LAW.

16 Be It Resolved by the Legislature of the State of Idaho:

17 SECTION 1. That Section 4, Article VII, of the Constitution of the
18 State of Idaho be amended to read as follows:

19 Section 4. PUBLIC PROPERTY EXEMPT FROM TAXATION. The prop-
20 erty of the United States, except when taxation thereof is autho-
21 rized by the United States, the state, counties, towns, cities,
22 villages, school districts, and other municipal corporations and
23 public libraries shall be exempt from taxation; provided, however,
24 that unimproved real property owned or held by the department of
25 fish and game may be subject to a fee in lieu of taxes if the fees
26 are authorized by statute but not to exceed the property tax for
27 the property at the time of acquisition by the department of fish
28 and game, unless the tax for that class of property shall have been
29 increased. Provided further, that any property belonging to the
30 state, counties, towns, cities, villages, school districts, or
31 other municipal corporations or public libraries for which a pri-
32 private entity is granted an exclusive lease for a term of one year or
33 more for a non-public purpose may be assessed and taxed as any other
34 property, when taxation thereof is authorized by statute. Funds
35 realized from such statutorily authorized taxation of public prop-
36 erty shall be used for the sole purpose of reducing proportionately
37 the levy rates on all property in the affected taxing districts.

38 SECTION 2. The question to be submitted to the electors of the State of
39 Idaho at the next general election shall be as follows:

DRAFT

DRKMF077

2

1 "Shall Section 4, Article VII, of the Constitution of the State of Idaho
2 be amended to provide that any property belonging to the state, counties,
3 towns, cities, villages, school districts, or other municipal corporations
4 or public libraries for which a private entity is granted an exclusive lease
5 for a term of one year or more for a nonpublic purpose may be assessed and
6 taxed as any other property, when taxation thereof is authorized by statute,
7 and that funds realized from such statutorily authorized taxation of public
8 property shall be used for the sole purpose of reducing proportionately the
9 levy rates on all property in the affected taxing districts?".

10 SECTION 3. The Legislative Council is directed to prepare the state-
11 ments required by Section 67-453, Idaho Code, and file the same.

12 SECTION 4. The Secretary of State is hereby directed to publish this
13 proposed constitutional amendment and arguments as required by law.