

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 552

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO VETERANS; AMENDING SECTION 63-704, IDAHO CODE, TO PROVIDE FOR
2 THE APPLICATION OF A SPECIAL PROPERTY TAX REDUCTION FOR CERTAIN DIS-
3 ABLED VETERANS; AMENDING SECTION 63-705A, IDAHO CODE, TO PROVIDE FOR
4 THE APPLICATION OF A SPECIAL PROPERTY TAX REDUCTION FOR CERTAIN DIS-
5 ABLED VETERANS; AND DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE
6 APPLICATION.
7

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

9 SECTION 1. That Section 63-704, Idaho Code, be, and the same is hereby
10 amended to read as follows:

11 63-704. AMOUNT OF PROPERTY TAX OR OCCUPANCY TAX REDUCTION. (1) Each
12 claimant qualifying for and applying for a reduction in property taxes or oc-
13 cupancy taxes under the provisions of sections 63-701 through 63-710, Idaho
14 Code, shall be allowed a reduction in taxes on his homestead for the current
15 year only, in the amounts provided by subsection (4) of this section.

16 (2) All property taxes and occupancy taxes continue to be the respon-
17 sibility of the individual taxpayer, and all taxes continue to be perpet-
18 ual liens against the property against which assessed. All taxes may be col-
19 lected and enforced in the usual manner, if the taxpayer does not receive any
20 tax reduction as provided under sections 63-701 through 63-710, Idaho Code,
21 or if the taxpayer receives less tax reduction than the whole amount of prop-
22 erty taxes or occupancy taxes he is charged with.

23 (3) The claimant property owner's tax reduction shall be based upon the
24 current year's assessed value and the current year's levy.

25 (4) Property tax and occupancy tax reductions qualified under sections
26 63-701 through 63-710, Idaho Code, shall be allowed as set out in section 2,
27 chapter 59, laws of 1992, and adjusted for cost-of-living fluctuations as
28 provided in section 63-705, Idaho Code.

29 (5) A claimant who is a veteran with a service-connected disability of
30 one hundred percent (100%) or a disability rating based on individual un-
31 employability rating that is compensated at the one hundred percent (100%)
32 disability rate, as certified by the United States department of veterans
33 affairs, shall also be eligible for a special property tax or occupancy tax
34 reduction, as provided in section 63-705A, Idaho Code.

35 SECTION 2. That Section 63-705A, Idaho Code, be, and the same is hereby
36 amended to read as follows:

37 63-705A. SPECIAL PROPERTY TAX OR OCCUPANCY TAX REDUCTION FOR DISABLED
38 VETERANS. (1) For tax year ~~2019~~ 2020 and thereafter, regardless of any re-
39 duction received under section 63-705, Idaho Code, a veteran with a service-
40 connected disability of one hundred percent (100%) or a disability rating

1 based on individual unemployability rating that is compensated at the one
2 hundred percent (100%) disability rate, as certified by the United States
3 department of veterans affairs, shall receive a special reduction in prop-
4 erty taxes or occupancy taxes levied on his homestead, as defined in section
5 63-701, Idaho Code. The special tax reduction shall be in the amount of one
6 thousand three hundred twenty dollars (\$1,320) or for the amount of the vet-
7 eran's actual property taxes or occupancy taxes, as applicable, whichever is
8 less. If a veteran qualifies for tax reduction under both this section and
9 section 63-705, Idaho Code, the combined tax reduction amount may not exceed
10 the actual amount of the veteran's property taxes or occupancy taxes on his
11 homestead.

12 (2) An applicant for a special property tax or occupancy tax reduction
13 under this section shall comply with all procedural requirements set forth
14 in sections 63-701 through 63-710, Idaho Code, with the exception of any in-
15 come documentation.

16 (3) In the event that a qualified veteran applies for the special tax
17 reduction in this section but then dies, the veteran's surviving spouse is
18 entitled to receive the special tax reduction in that year and subsequent
19 years, until such time as the surviving spouse remarries, dies, or no longer
20 has property tax levied on the homestead.

21 SECTION 3. An emergency existing therefor, which emergency is hereby
22 declared to exist, this act shall be in full force and effect on and after its
23 passage and approval, and retroactively to January 1, 2020.