STATEMENT OF PURPOSE

RS31957 / H0130

This legislation would allow the current property tax exemptions for the definition of "Hospital" as defined by Chapter 13 title 39 of the Idaho Code to reside under the discretion of the Board of Equalization for the county in which the property lies. The equalization board will have full authority to determine whether to grant a property tax exemption in full, partial, or an exemption at all.

FISCAL NOTE

There will be no fiscal impact to state or local governments if this legislation passes because it does not create or expand any programs and does not require the expenditure of any funds.

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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).