

## STATEMENT OF PURPOSE

RS32201 / S1074

This legislation will modify sections 63-602 to provide an exemption to education-related property tax levies for the primary residence of families with a school-aged child who do not accept any educational funds from the state. This allows families who bear the financial burden of their children's education a property tax reduction to help offset their educational costs.

## FISCAL NOTE

This will not alter revenue to local taxing districts; tax liability will only shift between property owners, so there is no fiscal impact on the General Fund.

### Contact:

Senator Ben Toews  
(208) 332-1000

**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).