

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 594

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO TAXATION; AMENDING SECTION 63-903, IDAHO CODE, TO PROVIDE FOR
2 CERTAIN APPORTIONMENT OF LATE CHARGES AND INTEREST RELATED TO PROPERTY
3 TAXES; AMENDING SECTION 63-1201, IDAHO CODE, TO PROVIDE FOR THE SETTLE-
4 MENT OF LATE CHARGES AND INTEREST COLLECTED WITH COUNTY TAX COLLECTORS;
5 AMENDING SECTION 63-1202, IDAHO CODE, TO REVISE PROVISIONS REGARDING
6 THE SETTLEMENT OF PROPERTY TAXES, LATE CHARGES, AND INTEREST BY COUNTY
7 AUDITORS; AND DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.
8

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

10 SECTION 1. That Section 63-903, Idaho Code, be, and the same is hereby
11 amended to read as follows:

12 63-903. WHEN PAYABLE. (1) All property taxes extended on the property
13 and operating property rolls shall be due and payable in full to the tax col-
14 lector without late charges and interest on or before December 20 of the year
15 in which the property taxes are levied. The property taxes may be paid in
16 full or paid in two (2) halves, the first half on or before December 20 with a
17 grace period extending to June 20 for the second half if the first half is to-
18 tally paid.

19 (2) Any portion of a property tax may be paid at any time, but nothing
20 in this section shall excuse costs, interest or late charges pursuant to sec-
21 tion 63-1002, Idaho Code.

22 (3) If the first one-half (1/2) is not totally paid on or before Decem-
23 ber 20, late charges as defined in section 63-201, Idaho Code, and interest
24 as provided in section 63-1001, Idaho Code, shall be assessed. If the first
25 one-half (1/2) of the property tax has been paid in part, late charges and in-
26 terest shall be calculated on the remaining first half tax due.

27 (4) If the second one-half (1/2) is not totally paid on or before June
28 20, late charges as defined in section 63-201, Idaho Code, and interest as
29 provided in section 63-1001, Idaho Code, shall be assessed. If the second
30 one-half (1/2) has been paid in part, late charges and interest shall be cal-
31 culated on the remaining property tax due.

32 (5) Property taxes on the subsequent or missed property roll shall be
33 billed within thirty (30) days after delivery of the property roll to the
34 county tax collector or as otherwise provided. The tax collector shall no-
35 tify the property owner of the property taxes due. The deadline for paying
36 such property tax shall be the same as provided in subsection (4) of this
37 section. Delinquency occurs if the tax remains unpaid after June 20. Late
38 charges as defined in section 63-201, Idaho Code, and interest as provided
39 in section 63-1001, Idaho Code, shall be assessed in the same manner as all
40 other property taxes.

41 (6) All property taxes and fees, together with any costs, late charges
42 and interest collected by the county tax collector shall be remitted to

1 the county auditor as provided in section 63-1201, Idaho Code. The county
2 auditor shall apportion the late charges and interest among the taxing
3 districts, in the same proportion as each taxing district receives in prop-
4 erty taxes from the total amount collected in property taxes for the entire
5 county.

6 (7) Payment of any current property taxes shall not invalidate any pro-
7 ceeding in the collection of a delinquency.

8 SECTION 2. That Section 63-1201, Idaho Code, be, and the same is hereby
9 amended to read as follows:

10 63-1201. MONTHLY AND FINAL SETTLEMENT OF TAX COLLECTOR. On the first
11 Monday of each month, except the second Monday of January and July, the
12 county tax collector shall settle with the county auditor for all moneys
13 collected, including property taxes levied on property, together with any
14 late charges and interest collected, and make a detailed statement under
15 oath, showing the amount of money collected for state and county purposes
16 and for every city, school district, road district or other taxing district
17 or authority, since his last settlement, and shall pay all the moneys into
18 the county treasury upon the certificate of the county auditor, to be appor-
19 tioned as provided by law.

20 SECTION 3. That Section 63-1202, Idaho Code, be, and the same is hereby
21 amended to read as follows:

22 63-1202. SETTLEMENT BY COUNTY AUDITOR. (1) The county auditor must, on
23 the second Monday of each month, transmit to the clerk of every taxing dis-
24 trict having a treasurer whose duty it is to receive, keep and disburse all
25 moneys belonging to it, a settlement of all moneys belonging to each dis-
26 trict, including all property taxes together with late charges and interest,
27 paid into the county treasury since the last transmittal; provided however,
28 that in the months of July and January the money may be transmitted no later
29 than the twenty-fifth day of the month.

30 (2) On the second Monday of each month the county auditor shall trans-
31 mit to the appropriate agency all moneys belonging to the state paid into the
32 county treasury on and after the second Monday of the preceding month, show-
33 ing from what sources the money was received and the amount received from
34 each source, with a statement duly sworn to before an officer authorized to
35 administer oaths.

36 SECTION 4. An emergency existing therefor, which emergency is hereby
37 declared to exist, this act shall be in full force and effect on and after
38 July 1, 2026.