

MINUTES  
**SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE**

**DATE:** Thursday, February 19, 2026

**TIME:** 3:00 P.M.

**PLACE:** Room WW53

**MEMBERS PRESENT:** Chairman Ricks, Vice Chairman Adams, Senators Grow, Hawkins (Anthon), Bernt, Den Hartog, Toews, Rabe, and Taylor

**ABSENT/ EXCUSED:** None

**NOTE:** The sign-in sheet, testimonies and other related materials will be retained with the minutes in the committee's office until the end of the session and will then be located on file with the minutes in the Legislative Services Library.

**CONVENED:** **Chairman Ricks** convened the meeting of the Senate Local Government and Taxation Committee (Committee) at 3:03 p.m.

**H 551** **TAXATION - Amends existing law to revise a provision regarding the assessment of certain property. Representative Richard Cheatum** presented **H 551**. He stated that **H 551** was an amendment to H 436 enacted during the 2025 Legislative Session. H 436 allowed existing fire and ambulance districts to opt out of an urban renewal district and automatically excluded them from urban renewal districts formed after July 1, 2025, but allowed them to opt in. **Representative Cheatum** explained that the purpose of the legislation was to allow fire and ambulance districts to include new construction within their district in their budget authority. That would allow a funding mechanism to provide fire and ambulance services to new growth. The Idaho State Tax Commission discovered that fire and ambulance districts that opted out of an urban renewal area were not provided the budget authority to include new construction on their tax roll. **H 551** granted that authority.

**DISCUSSION:** **Senator Grow** asked what the Association of Idaho Cities thought about **H 551**.

**TESTIMONY:** **Kelley Packer**, Executive Director of the Association of Idaho Cities, stated that they had not taken a position on **H 551** because it was a simple housekeeping change to 2025 H 436 and didn't require any additional implementation by the cities.

**MOTION:** **Senator Bernt** moved to send **H 551** to the floor with a **do pass** recommendation. **Vice Chairman Adams** seconded the motion. The motion carried by **voice vote**.

**H 594** **TAXATION - Amends existing law to revise provisions regarding late charges and interest on certain taxes due and the apportionment of collected late charges and interest to taxing districts. Representative Cheatum** presented **H 594**. He stated that **H 594** codified a 2025 decision by the Idaho Supreme Court in a dispute between counties and sub jurisdictions regarding how late fees and interest should be distributed. **Representative Cheatum** explained that traditionally those funds have been returned to the sub jurisdictions. The Idaho Supreme Court decided that the late fees and interest, when collected, should be distributed proportionally to the counties that assessed the late fees and interest originally.

**DISCUSSION:** **Senator Grow** asked whether the cities and counties agreed to this legislation. **Representative Cheatum** responded that the cities and counties worked together to draft this bill.

**TESTIMONY:** **Annette Dygert**, Owyhee County Treasurer and President, Idaho Association of County Treasurers, testified in favor of **H 594**. She stated that most counties were already following the Supreme Court decision and that no additional software was required.

**MOTION:** **Vice Chairman Adams** moved to send **H 594** to the floor with a **do pass** recommendation. **Senator Toews** seconded the motion. The motion carried by **voice vote**.

**MINUTES APPROVAL:** **Senator Den Hartog** moved to approve the Minutes of February 3, 2026. **Vice Chairman Adams** seconded the motion. The motion carried by **voice vote**.

**MINUTES APPROVAL:** **Senator Taylor** moved to approve the Minutes of February 4, 2026. **Vice Chairman Adams** seconded the motion. The motion carried by **voice vote**.

**MINUTES APPROVAL:** **Senator Bernt** moved to approve the Minutes of February 5, 2026. **Senator Rabe** seconded the motion. The motion carried by **voice vote**.

**MINUTES APPROVAL:** **Vice Chairman Adams** moved to approve the Minutes of February 10, 2026. **Senator Den Hartog** seconded the motion. The motion carried by **voice vote**.

**PRESENTATION:** **Farewell to Senate Page Jace Rackham**. **Chairman Ricks** presented Senate Page Jace Rackham with several letters and gifts and expressed his appreciation for his service to the Committee. **Chairman Ricks** also introduced the Committee's new page, Grace Lowder, and welcomed her.

**ADJOURNED:** There being no further business at this time, **Chairman Ricks** adjourned the meeting at 3:24 p.m.

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Senator Ricks  
Chair

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Meg Lawless  
Secretary