

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 103

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAX LEVY ELECTIONS; AMENDING SECTION 34-439A, IDAHO
2 CODE, TO REVISE PROVISIONS REGARDING DISCLOSURES IN ELECTIONS TO AUTHO-
3 RIZE A PROPERTY TAX LEVY.
4

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

6 SECTION 1. That Section 34-439A, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 34-439A. DISCLOSURES IN ELECTIONS TO AUTHORIZE LEVY. (1) Notwith-
9 standing any other provision of law except for the provisions of section
10 63-802(1)(g), Idaho Code, any taxing district that proposes to submit any
11 question to the electors of the district that would authorize any levy,
12 except for the levies authorized for the purposes provided in sections
13 63-802(1)(g) and 33-802(4), Idaho Code, and except for levies relating to
14 bonded indebtedness where section 34-439, Idaho Code, applies, shall in-
15 clude in the ballot question, or in a brief official statement on the ballot
16 but separate from the ballot question, a disclosure setting forth in simple,
17 understandable language information on the proposal substantially as fol-
18 lows:

19 (a) The purpose for which the levy shall be used; the date of the elec-
20 tion; and the dollar amount estimated to be collected each year from the
21 levy; and

22 (b) The estimated average annual cost to the taxpayer of the pro-
23 posed levy, in the form of "A tax of \$ per one hundred thousand dollars
24 (\$100,000) of taxable assessed value, per year, based on current con-
25 ditions." The dollar amount shall be calculated by multiplying the
26 expected levy rate by one hundred thousand dollars (\$100,000); and

27 ~~(c)~~ The length of time, reflected in months or years, in which the pro-
28 posed levy will be assessed.

29 (2) The information called for in subsection (1) of this section shall
30 be placed prior to the location on the ballot where a person casts a vote and
31 shall also be included in like manner in the official notice of the election.