

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 292

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAX RELIEF; PROVIDING LEGISLATIVE FINDINGS AND LEG-
2 ISLATIVE INTENT; AMENDING CHAPTER 9, TITLE 33, IDAHO CODE, BY THE
3 ADDITION OF A NEW SECTION 33-911, IDAHO CODE, TO ESTABLISH PROVI-
4 SIONS REGARDING THE SCHOOL DISTRICT FACILITIES FUND; AMENDING SECTION
5 34-106, IDAHO CODE, TO REVISE PROVISIONS REGARDING DATES ON WHICH
6 SCHOOL LEVY AND BOND ELECTIONS MAY BE HELD; AMENDING CHAPTER 8, TITLE
7 57, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 57-810, IDAHO CODE, TO
8 PROVIDE FOR THE TRANSFER OF CERTAIN EXCESS CASH BALANCE MONEYS FOR THE
9 PURPOSE OF PROPERTY TAX RELIEF; REPEALING SECTION 62, CHAPTER 318, LAWS
10 OF 2022, RELATING TO THE REPEAL OF THE TAX RELIEF FUND; AMENDING SECTION
11 63, CHAPTER 318, LAWS OF 2022, TO REMOVE AN EFFECTIVE DATE; REPEALING
12 SECTION 57-811, IDAHO CODE, RELATING TO THE TAX RELIEF FUND; AMEND-
13 ING CHAPTER 8, TITLE 57, IDAHO CODE, BY THE ADDITION OF A NEW SECTION
14 57-811, IDAHO CODE, TO ESTABLISH PROVISIONS REGARDING THE TAX RELIEF
15 FUND; AMENDING SECTION 57-827, IDAHO CODE, TO REVISE PROVISIONS RE-
16 GARDING THE STATE PUBLIC DEFENSE FUND; AMENDING SECTION 63-705, IDAHO
17 CODE, TO REVISE PROVISIONS REGARDING ELIGIBILITY FOR THE PROPERTY TAX
18 REDUCTION PROGRAM AND TO MAKE TECHNICAL CORRECTIONS; AMENDING CHAPTER
19 7, TITLE 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-724, IDAHO
20 CODE, TO ESTABLISH PROVISIONS REGARDING HOMEOWNER PROPERTY TAX RELIEF;
21 AMENDING SECTION 63-902, IDAHO CODE, TO PROVIDE REQUIREMENTS FOR PROP-
22 erty TAX NOTICES; AMENDING SECTION 63-3024B, IDAHO CODE, TO PROVIDE
23 FOR TRANSFERS FROM THE IDAHO TAX REBATE FUND TO THE HOMEOWNER PROPERTY
24 TAX RELIEF ACCOUNT AND THE SCHOOL DISTRICT FACILITIES FUND; AMENDING
25 SECTION 63-3620F, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE DIS-
26 TRIBUTION OF CERTAIN SALES TAXES; AMENDING SECTION 63-3638, IDAHO CODE,
27 TO PROVIDE FOR THE DISTRIBUTION OF SALES TAX REVENUES; APPROPRIATING
28 MONEYS AND PROVIDING FOR A ONE-TIME CASH TRANSFER FROM THE GENERAL FUND
29 TO THE HOMEOWNER PROPERTY TAX RELIEF ACCOUNT; PROVIDING SEVERABILITY;
30 AND DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.
31

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

33 SECTION 1. LEGISLATIVE FINDINGS AND LEGISLATIVE INTENT. It is the in-
34 tent of the Legislature to meet the funding needs of schools and also to grant
35 tax relief to the citizens of Idaho by reducing their property tax burdens.
36 The Legislature finds that property taxes are being driven to a large ex-
37 tent by supplemental levies and bonds for schools and that enhanced funding
38 for education at the state level can mitigate the need for reliance on local
39 property taxpayers for school operations and facility costs and thereby also
40 reduce the number of dates needed for holding school levy and bond elections.

1 SECTION 2. That Chapter 9, Title 33, Idaho Code, be, and the same is
2 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
3 ignated as Section 33-911, Idaho Code, and to read as follows:

4 33-911. SCHOOL DISTRICT FACILITIES FUND. (1) There is hereby created
5 in the state treasury the school district facilities fund. The fund shall
6 consist of moneys provided pursuant to sections 57-811 and 63-3638, Idaho
7 Code, and any other legislative transfers or appropriations. Interest
8 earned from the investment of moneys in the fund shall be returned to the
9 fund.

10 (2) The moneys in the fund shall be distributed by the state controller
11 to the state department of education by August 1 each year for the purpose
12 of construction or renovation of school facilities. The moneys shall be
13 distributed by the state department of education to each school district,
14 as defined in section 33-1001(21), Idaho Code, on a per-pupil basis, us-
15 ing the average daily attendance calculation provided in section 33-1003A,
16 Idaho Code, except that a student attending less than half-time through a
17 virtual learning program shall not be counted toward that school district's
18 average daily attendance calculation. The state department of education
19 shall transfer the moneys by no later than August 31 each year to each school
20 district. Such moneys shall be used in place of property tax levy moneys and
21 shall be expended by a school district for one (1) or more of the purposes set
22 forth in paragraphs (a) through (d) of this subsection. Moneys in the fund
23 must be used by a school district in the following order of priority:

24 (a) Payment of existing school bonds authorized pursuant to chapter 11,
25 title 33, Idaho Code;

26 (b) Payment of supplemental school levies authorized pursuant to sec-
27 tion 33-802, Idaho Code, excluding indefinite term supplemental levies
28 described in section 33-802(5), Idaho Code;

29 (c) Saved in a reserve account by the school district for future school
30 facility construction or renovation needs; and

31 (d) For use in securing and making payments on a new school facilities
32 bond.

33 (3) The amount of moneys received by a school district pursuant to this
34 section must be deducted from a school levy that would otherwise have been
35 paid by property taxpayers. Such moneys may not be duplicated by the collec-
36 tion of property tax, and no property taxes may be collected in order to make
37 extra payments on expenses described in subsection (2) of this section in ex-
38 cess of required amounts.

39 (4) Each school district shall identify the amount received in the cur-
40 rent year pursuant to this section in the certification of its budget in ac-
41 cordance with section 63-803, Idaho Code. Said amount must be subtracted
42 from the amount to be levied. The amount of moneys thereby saved from being
43 collected by a property tax levy shall be reported on each property tax no-
44 tice pursuant to section 63-902, Idaho Code.

45 (5) Each school district shall report annually to the state department
46 of education, in a manner prescribed by it, on the expenditure of moneys it
47 has received pursuant to this section. The state department of education
48 shall present the reports to the legislature each January.

1 SECTION 3. That Section 34-106, Idaho Code, be, and the same is hereby
2 amended to read as follows:

3 34-106. LIMITATION UPON ELECTIONS. On and after January 1, 2011,
4 notwithstanding any other provisions of the law to the contrary, there shall
5 be no more than two (2) elections conducted in any county in any calendar
6 year, except as provided in this section or section ~~34-219~~ 34-220, Idaho
7 Code, and except that elections to fill vacancies in the United States house
8 of representatives shall be held as provided in the governor's proclamation.

9 (1) The dates on which elections may be conducted are:

10 (a) The third Tuesday in May of each year; and

11 (b) The Tuesday following the first Monday in November of each year.

12 (c) In addition to the elections specified in paragraphs (a) and (b) of
13 this subsection and subsection (7) of this section, an emergency elec-
14 tion may be called upon motion of the governing board of a political sub-
15 division. An emergency exists when there is a great public calamity,
16 such as an extraordinary fire, flood, storm, epidemic, or other disas-
17 ter, or if it is necessary to do emergency work to prepare for a national
18 or local defense, or it is necessary to do emergency work to safeguard
19 life, health or property.

20 (d) In addition to the elections specified elsewhere in this section,
21 a presidential primary shall be held on the second Tuesday in March in
22 each presidential election year. Presidential primaries shall be held
23 separately from other primary elections, which shall be held on the
24 third Tuesday in May even in presidential election years.

25 (2) Candidates for office elected in May shall take office on the date
26 specified in the certificate of election but not more than sixty (60) days
27 following the election.

28 (3) Candidates for office elected in November shall take office as pro-
29 vided in the constitution, or on January 1 next succeeding the November elec-
30 tion.

31 (4) The governing board of each political subdivision subject to the
32 provisions of this section, which, prior to January 1, 2011, conducted an
33 election for members of that governing board on a date other than a date per-
34 mitted in subsection (1) of this section, shall establish as the election
35 date for that political subdivision the date authorized in subsection (1) of
36 this section which falls nearest the date on which elections were previously
37 conducted, unless another date is established by law.

38 (5) The secretary of state is authorized to provide such assistance as
39 necessary, and to prescribe any needed rules or interpretations for the con-
40 duct of election authorized under the provisions of this section.

41 (6) Water districts governed by chapter 6, title 42, Idaho Code, are ex-
42 empt from the provisions of this section.

43 (7) Community colleges governed by chapter 21, title 33, Idaho Code,
44 and school districts are subject to the limitations specified in subsection
45 (1) of this section, except that school districts may also hold an election
46 on ~~the second Tuesday in March of each year and on~~ the last Tuesday in August
47 of each year on bonded indebtedness and property tax levy questions.

48 (8) A city initiative or referendum election shall be held on the Tues-
49 day following the first Monday in November of odd-numbered years. A county

1 initiative or referendum election or a bond, levy and any other ballot ques-
2 tion elections conducted by any political subdivision shall be held on the
3 nearest date authorized in subsection (1) of this section which falls more
4 than sixty (60) days after the clerk of the political subdivision orders that
5 such election shall be held in May or November of even-numbered years or more
6 than fifty (50) days after the order for all other elections, unless other-
7 wise provided by law. Ballot language for any question to be placed on the
8 ballot shall be submitted to the county clerk at least sixty (60) days before
9 an election held in May or November of even-numbered years and at least fifty
10 (50) days before all other elections.

11 (9) Recall elections may be held on any of the ~~four (4)~~ three (3) dates
12 authorized in subsections (1) and (7) of this section that fall more than
13 forty-five (45) days after the clerk of the political subdivision orders
14 that such election shall be held.

15 (10) Irrigation districts governed by title 43, Idaho Code, are subject
16 to the limitations specified in subsection (1) of this section, except that
17 irrigation districts may also hold an election on the first Tuesday in Febru-
18 ary of each year and on the first Tuesday in August of each year on questions
19 required to be voted upon by title 43, Idaho Code.

20 SECTION 4. That Chapter 8, Title 57, Idaho Code, be, and the same is
21 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
22 ignated as Section 57-810, Idaho Code, and to read as follows:

23 57-810. CASH TRANSFERS FOR PROPERTY TAX RELIEF. Notwithstanding the
24 provisions of section 57-814, Idaho Code, after the close of each fiscal year
25 in 2023, 2024, and 2025, the state controller shall determine any excess cash
26 balance in the general fund. When calculating any excess cash balance, the
27 state controller shall first provide for the ending balance, as determined
28 by the legislative record, to be carried over into the next fiscal year, plus
29 an amount sufficient to cover encumbrances as approved by the division of fi-
30 nancial management and an amount sufficient to cover any reappropriation as
31 authorized by the legislature. On July 1, or as soon thereafter as is practi-
32 cable, of each such year, there is hereby appropriated one hundred fifty mil-
33 lion dollars (\$150,000,000) or the balance of the general fund excess cash
34 balance, whichever is less, to be transferred as follows:

35 (1) The state controller shall transfer the first fifty million dollars
36 (\$50,000,000) to the homeowner property tax relief account established pur-
37 suant to the provisions of section 63-724, Idaho Code; and

38 (2) The state tax commission shall transfer the remaining moneys to be
39 used for the purpose of property tax relief in the following manner. Fifty
40 percent (50%) of the remaining moneys shall be distributed to the school dis-
41 trict facilities fund established pursuant to section 33-911, Idaho Code,
42 and fifty percent (50%) shall be distributed to each county in the propor-
43 tion that the amount of property taxes levied for the current tax year and
44 approved pursuant to section 63-809, Idaho Code, on all taxable properties
45 in the county bears to the total amount of property taxes levied for the cur-
46 rent tax year and approved pursuant to section 63-809, Idaho Code, in all the
47 counties. This amount shall be certified to the county auditor and tax col-
48 lector by the state tax commission no later than the first Monday in Novem-
49 ber. Each county shall apply the moneys received as a credit on each prop-

1 erty owner's property tax bill in proportion to the amount of property taxes
2 on the property and shall distribute the moneys in the same manner as if they
3 were property taxes.

4 SECTION 5. That Section 62, Chapter 318, Laws of 2022, be, and the same
5 is hereby repealed.

6 SECTION 6. That Section 63, Chapter 318, Laws of 2022, be, and the same
7 is hereby amended to read as follows:

8 SECTION 63. An emergency existing therefor, which emergency is
9 hereby declared to exist, Sections 5 through 38, 54, 59, and 61 of
10 this act shall be in full force and effect on and after passage and
11 approval; and Sections 1 through 4, 53, 55, 57, 58, and 60 shall
12 be in full force and effect on and after July 1, 2022. Sections 39
13 through 52 shall be in full force and effect on and after July 1,
14 2023. ~~Section 62 shall be in full force and effect on and after July~~
15 ~~2, 2024.~~ Section 56 shall be in full force and effect on and after
16 October 1, 2024.

17 SECTION 7. That Section [57-811](#), Idaho Code, be, and the same is hereby
18 repealed.

19 SECTION 8. That Chapter 8, Title 57, Idaho Code, be, and the same is
20 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
21 ignated as Section 57-811, Idaho Code, and to read as follows:

22 57-811. TAX RELIEF FUND. (1) There is hereby created in the state trea-
23 sury the tax relief fund to which shall be credited all moneys remitted from
24 sections 63-3620F and 63-3638, Idaho Code, from federal grants, donations,
25 or any other source. Moneys in the fund are intended to fund future tax re-
26 lief statutes enacted by the legislature and may be expended pursuant to ap-
27 propriation. All interest earned on the investment of idle moneys in the
28 fund shall be returned to the fund.

29 (2) For fiscal year 2025 and each fiscal year thereafter, twenty per-
30 cent (20%) of the moneys in the tax relief fund is continuously appropriated
31 and shall be transferred to the school district facilities fund established
32 pursuant to section 33-911, Idaho Code.

33 (3) For fiscal year 2024 and each fiscal year thereafter, the state
34 controller shall transfer thirty-six million dollars (\$36,000,000) from
35 the tax relief fund to the state public defense fund established pursuant to
36 section 57-827, Idaho Code.

37 (4) For fiscal year 2023 and each fiscal year thereafter, the state
38 controller shall transfer the remaining balance of the fund or two hundred
39 thirty-six million dollars (\$236,000,000), whichever is less, from the tax
40 relief fund to the general fund.

41 SECTION 9. That Section 57-827, Idaho Code, be, and the same is hereby
42 amended to read as follows:

1 57-827. STATE PUBLIC DEFENSE FUND. (1) There is hereby established in
 2 the state treasury the state public defense fund to be managed by the state
 3 treasurer. Moneys in the fund shall consist of:

4 (a) Moneys transferred to the fund pursuant to section ~~63-3638(10)~~
 5 57-811, Idaho Code;

6 (b) Legislative appropriations to the fund;

7 (c) On and after October 1, 2024, any fees or reimbursement ordered pur-
 8 suant to section 19-854(7) and 19-858, Idaho Code, or distributed pur-
 9 suant to section 31-3201I(16), Idaho Code;

10 (d) Any bequests or donations to the fund; and

11 (e) Interest earned on idle moneys in the fund.

12 (2) Moneys in the fund shall be used as determined by legislative ap-
 13 propriation to fulfill the state's obligation to provide indigent public de-
 14 fense pursuant to the sixth amendment of the United States constitution and
 15 section 13, article I of the constitution of the state of Idaho.

16 SECTION 10. That Section 63-705, Idaho Code, be, and the same is hereby
 17 amended to read as follows:

18 63-705. PUBLICATION OF CHANGES IN INCOME LIMITATIONS AND PROPERTY TAX
 19 OR OCCUPANCY TAX REDUCTION AMOUNTS. (1) ~~(a)~~ The state tax commission shall
 20 publish adjustments to the income limitations, which shall be the greater
 21 of:

22 ~~(i)~~ (a) An individual's income as defined in section 63-701, Idaho
 23 Code, of not more than ~~thirty-one thousand nine hundred dollars~~
 24 ~~(\$31,900)~~ thirty-seven thousand dollars (\$37,000) per household for
 25 tax year ~~2021~~ 2023 and each tax year thereafter; or

26 ~~(ii)~~ (b) One hundred eighty-five percent (185%) of the federal poverty
 27 guidelines for a household of two (2) for tax year 2021 and each tax year
 28 thereafter.

29 ~~(b)~~ (2) On and after January 1, ~~2022~~ 2023, if the current year's as-
 30 sessed value of the home owned by the individual, according to the current
 31 year's assessment notice, exceeds the greater of ~~three hundred thousand dol-~~
 32 ~~lars (\$300,000) or one hundred fifty percent (150%)~~ four hundred thousand
 33 dollars (\$400,000) or two hundred percent (200%) of the median assessed val-
 34 uation for all homes in the county receiving the homestead exemption pur-
 35 suant to section 63-602G, Idaho Code, then the individual will instead be
 36 referred to the property tax deferral program set forth in sections 63-712
 37 through 63-721, Idaho Code. Using the current year's assessed values, each
 38 county shall report the median assessed value of all properties receiving
 39 the homestead exemption in such county as of that date to the state tax com-
 40 mission no later than the first Monday in June. Provided, however, the pro-
 41 visions of this paragraph do not apply to a veteran with either a service-
 42 connected disability of one hundred percent (100%) or a disability rating
 43 based on individual unemployability rating that is compensated at the one
 44 hundred percent (100%) disability rate, as certified by the United States
 45 department of veterans affairs.

46 ~~(e)~~ (3) The lowest income limitation shall allow a maximum reduction
 47 of one thousand five hundred dollars (\$1,500) in tax year 2021 and there-
 48 after, or actual property taxes or occupancy taxes, as applicable, whichever
 49 is less. Each income limitation and reduction amount shall be prorated based

1 on the basic maximum reduction, in practicable increments, so that the high-
 2 est income limitation will provide for a reduction of two hundred fifty dol-
 3 lars (\$250) or actual property taxes, whichever is less.

4 ~~(2)~~ (4) The state tax commission shall publish the adjustments required
 5 by this section each and every year the secretary of health and human ser-
 6 vices announces cost-of-living modifications, pursuant to 42 U.S.C. 415(i).
 7 The adjustments shall be published no later than October 1 of each such year
 8 and shall be effective for claims filed in and for the following property tax
 9 year.

10 ~~(3)~~ (5) The publication of adjustments under this section shall be ex-
 11 empt from the provisions of chapter 52, title 67, Idaho Code, but shall be
 12 provided to each county and to members of the public upon request and without
 13 charge.

14 SECTION 11. That Chapter 7, Title 63, Idaho Code, be, and the same is
 15 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
 16 ignated as Section 63-724, Idaho Code, and to read as follows:

17 63-724. HOMEOWNER PROPERTY TAX RELIEF. (1) It is the intent of the
 18 legislature to provide property tax relief on owner-occupied properties in
 19 Idaho receiving the homestead property tax exemption pursuant to section
 20 63-602G, Idaho Code, as of the second Monday in July each year by providing
 21 state moneys as replacement funding as provided in this section. This sec-
 22 tion does not apply to occupancy taxes levied pursuant to section 63-317,
 23 Idaho Code.

24 (2) For the purpose of this section:

25 (a) "Eligible property taxes" means all property tax levies on homes
 26 receiving the homestead property tax exemption pursuant to section
 27 63-602G, Idaho Code, as of the second Monday in July each year, ex-
 28 cept for bonds, school district levies, plant facility levies, and any
 29 voter-approved temporary levy for a specific duration. When calculat-
 30 ing the eligible property taxes for the purpose of this section, the
 31 taxable value of each property shall include the value of no more than
 32 one (1) acre.

33 (b) "Homeowner property tax relief homestead" means a property receiv-
 34 ing the homestead property tax exemption pursuant to section 63-602G,
 35 Idaho Code, as of the second Monday in July each year.

36 (3) There is hereby created in the state treasury the homeowner prop-
 37 erty tax relief account. Moneys in this account shall consist of moneys
 38 transferred from the general fund and are continuously appropriated for
 39 homeowner property tax relief pursuant to the provisions of this section.

40 (4) The county assessor shall prepare a homeowner property tax relief
 41 roll, which shall be in addition to all other property rolls. By no later
 42 than the fourth Monday of August each year, the homeowner property tax relief
 43 roll shall be certified by the county assessor to the county auditor and to
 44 the state tax commission in the manner prescribed by rules promulgated by the
 45 state tax commission. The homeowner property tax relief roll shall show:

46 (a) The name of the taxpayer;

47 (b) An accurate description of the homeowner property tax relief home-
 48 stead; and

49 (c) The property's current market value for assessment purposes.

1 (5) (a) The county auditor shall complete the homeowner property tax re-
2 lief roll by adding the following information:

3 (i) The current year's levy for the tax code area in which the
4 property is situated;

5 (ii) The amount of eligible property taxes levied on each qualify-
6 ing homestead; and

7 (iii) The total amount of eligible property taxes levied on all
8 properties within the county that are receiving the homestead
9 property tax exemption as of the second Monday in July of each
10 year.

11 (b) By no later than the fourth Monday of October each year, the county
12 auditor shall certify the completed homeowner property tax relief roll
13 to the state tax commission in the manner prescribed by rules promul-
14 gated by the state tax commission.

15 (6) The state tax commission shall determine the total number of home-
16 owner property tax relief homesteads to be allowed in each county, the dol-
17 lar amount of eligible property taxes for each homeowner property tax relief
18 homestead allowed, and the total dollar amount of eligible property taxes
19 for all homeowner property tax relief homesteads within each county. The
20 state tax commission shall divide the moneys in the homeowner property tax
21 relief account as of August 1 each year by the total dollar amount of eligi-
22 ble property taxes levied on all such property tax relief homesteads in all
23 counties, then multiply the result by the total amount of eligible property
24 taxes levied on such homesteads in each county. This amount shall be certi-
25 fied to the county auditor and tax collector by the state tax commission no
26 later than the first Monday in November. By no later than December 20 of each
27 year, the state tax commission shall pay to the county tax collector of each
28 county the first half of the amount due to each county as reimbursement for
29 homeowner property tax relief as provided in this section and shall pay the
30 second half of such amount by no later than June 20 of the following year.

31 (7) The state tax commission may audit each and every property on the
32 homeowner property tax relief roll. If the state tax commission determines
33 that a homeowner property tax relief homestead credit is erroneous, the
34 state tax commission shall disapprove as much of the credit as necessary in
35 order to conform with statutory standards. The state tax commission shall
36 provide the homeowner written notice of the state tax commission's intent
37 to disapprove all or a portion of the credit. The homeowner shall have
38 twenty-eight (28) days to make written protest to the state tax commission
39 of the intended action. The homeowner may submit additional information and
40 may request an informal hearing with the state tax commission. If the home-
41 owner fails to make written protest within twenty-eight (28) days, the state
42 tax commission shall provide written notice of disapproval to both the home-
43 owner and the county auditor of the county in which the property is situated
44 by December 20. Any homeowner whose claim is disapproved in whole or in part
45 by the state tax commission may appeal such disapproval to the board of tax
46 appeals or to the district court of the county of residence of the taxpayer
47 within thirty (30) days.

48 (8) Each county treasurer shall apply the moneys received pursuant to
49 subsection (6) of this section to the eligible property taxes levied on the
50 properties listed on the certified homeowner property tax relief roll that

1 year. The moneys shall be designated as a line item credit against the to-
 2 tal of all eligible property taxes on the property tax bill for each property
 3 receiving the tax relief provided by this section. Such moneys shall be dis-
 4 tributed in the same manner as property tax revenues.

5 (9) The amount of property tax relief for a homeowner's property taxes
 6 shall be applied after the homestead exemption pursuant to section 63-602G,
 7 Idaho Code, has been applied. The property tax relief amount cannot exceed
 8 the actual amount of current eligible property taxes due on the homeowner's
 9 property tax notice. No delinquent property taxes, penalties, interest, or
 10 fines may be paid with moneys from this program.

11 (10) Nothing in this section shall prevent a homeowner from applying
 12 for or receiving any other property tax relief provided pursuant to this
 13 chapter. The property tax relief provided pursuant to this section shall be
 14 credited to the homeowner's property tax bill before any other property tax
 15 relief is applied, up to a maximum of the actual property taxes due on the
 16 homeowner property tax relief homestead.

17 (11) Any amount of homeowner property tax relief moneys distributed by
 18 the state tax commission to a county that exceeds the total amount of all el-
 19 igible property taxes due from all homeowner property tax relief homesteads
 20 in the county shall revert to the state general fund. The county treasurer
 21 shall deposit such moneys with the state treasurer by the fourth Monday in
 22 July each year for the preceding property tax year.

23 (12) Within three (3) years of payment, the state tax commission may re-
 24 cover any erroneous or incorrect payment made to any homeowner receiving re-
 25 lief under this section. The deficiency determination, collection, and en-
 26 forcement procedures provided in chapter 30, title 63, Idaho Code, shall ap-
 27 ply and be available to the state tax commission for enforcement and collec-
 28 tion under this section. Wherever liens or any other proceedings are defined
 29 as income tax liens or proceedings, they shall, when applied in enforcement
 30 or collection under this section, be described as tax relief liens and pro-
 31 ceedings. In connection with this section, a deficiency shall consist of any
 32 amount erroneously paid on behalf of a homeowner under this section.

33 SECTION 12. That Section 63-902, Idaho Code, be, and the same is hereby
 34 amended to read as follows:

35 63-902. PROPERTY TAX NOTICE AND RECEIPTS -- DUTY OF TAX COLLECTOR. (1)
 36 For property on the property roll or operating property roll, the county tax
 37 collector must, prior to the fourth Monday of November in each year, mail or
 38 transmit electronically, as that term is defined in section 63-115, Idaho
 39 Code, if electronic transmission is requested by the taxpayer, to every tax-
 40 payer, or to his agent or representative, at his last known post office ad-
 41 dress, a tax notice prepared upon forms prescribed in section 63-219, Idaho
 42 Code, which shall contain at least the following:

- 43 (a) The year in which the property tax was levied;
- 44 (b) The name and address of the property owner;
- 45 (c) An accurate description of the property or, in lieu thereof, the tax
 46 number of record;
- 47 (d) The parcel number;
- 48 (e) Full market value for assessment purposes;
- 49 (f) The total amount of property taxes due:

- 1 (i) State;
 2 (ii) County;
 3 (iii) City;
 4 (iv) School district separately shown as:
 5 (A) Maintenance and operation;
 6 (B) Bond;
 7 (C) Supplemental;
 8 (D) Other;
 9 (v) And every other tax being separately shown.
 10 (g) All property tax levies in the tax code area;
 11 (h) The expiration dates of all bonds and levies approved by vot-
 12 ers at an election for each taxing district as defined in section
 13 63-3101, Idaho Code, submitted to the tax collector pursuant to section
 14 63-803(5), Idaho Code;
 15 (i) The date when such property taxes become delinquent;
 16 (j) Notation of delinquencies against said property;
 17 (k) Whether an interim payment account exists;
 18 (l) The combined amount of property tax savings, which shall be la-
 19 beled on the notice as "tax relief appropriated by the Legislature", for
 20 each taxpayer as a result of moneys received by a school district from
 21 the school district facilities fund established pursuant to section
 22 33-911, Idaho Code, and the homeowner property tax relief granted pur-
 23 suant to section 63-724, Idaho Code, if any;
 24 ~~(l)~~ (m) The different payment options available to the taxpayer, his
 25 agent, or representative, which shall be printed in boldface type in a
 26 contrasting color or highlighted on the face of the tax notice; and
 27 ~~(m)~~ (n) The total amount of property taxes for the previous tax year.
 28 (2) The information required by subsection (1) (h) of this section may
 29 be satisfied if the county treasurer provides an annual insert with the tax
 30 notice or a link on the tax notice to the county website where the information
 31 required by subsection (1) (h) of this section can be accessed. Such infor-
 32 mation must be archived on the county website. In addition to including the
 33 link to the county website, the county treasurer may also include on the tax
 34 notice a quick response code to access the information required by subsec-
 35 tion (1) (h) of this section.
 36 (3) The tax notices shall be numbered consecutively and the numbers
 37 must be entered upon all property rolls.
 38 (4) Tax notices prepared in tax code area format shall state that levy
 39 sheets are available to the public.
 40 (5) Levy sheets shall list the total property tax levy for each taxing
 41 district or taxing jurisdiction and the total in each tax code area.
 42 (6) If the taxpayer is one other than the equitable titleholder, such as
 43 an escrowee, trustee of trust deed or other third party, the taxpayer shall
 44 deliver to the equitable titleholder a statement of the total amount of prop-
 45 erty taxes billed, on or before the second Monday of December.
 46 (7) The tax collector in each county of the state is authorized to de-
 47 stroy all duplicate property tax receipts and microfilm of tax receipts on
 48 file in his office as they reach ten (10) years old. Property tax receipts
 49 may be destroyed if information has been replicated in other storage media.

1 (8) Computer and data processing routines for completion of all phases
 2 of the property tax roll procedures may be utilized with the responsibility
 3 for completion of each office's statutory duties to remain under the super-
 4 vision of that office. Wherever the designation "property roll" appears
 5 within title 63, Idaho Code, data processing or computer procedures and
 6 forms may be substituted as permanent records.

7 (9) The county tax collector must, as soon as possible after the sub-
 8 sequent or missed property roll is delivered to him from the county auditor,
 9 mail or transmit electronically, if electronic transmission is requested by
 10 the taxpayer, a notice to every taxpayer listed on the subsequent or missed
 11 property roll, or to his agent or representative. The notice shall conform
 12 as nearly as possible to the notice required for property listed on the prop-
 13 erty roll.

14 (10) Failure to mail or transmit electronically, if electronic trans-
 15 mission is requested by the taxpayer, such property tax notice, or receipt of
 16 said notice by the taxpayer, shall not invalidate the property taxes, or any
 17 proceedings in the collection of property taxes, or any proceedings in the
 18 foreclosure of property tax liens.

19 (11) No charge, other than property taxes, shall be included on a tax
 20 notice unless the entity placing such charge has received approval from the
 21 board of county commissioners to place such charge on the tax notice and such
 22 entity:

23 (a) Has the authority by law to place a lien on property; and

24 (b) Has the authority to certify such charge to the auditor; and

25 (c) Is required to collect such charge in the same manner provided by
 26 law for the collection of real and personal property taxes.

27 (12) If a taxpayer requests to receive a tax notice electronically, the
 28 request must be made on a form provided by the county tax collector.

29 SECTION 13. That Section 63-3024B, Idaho Code, be, and the same is
 30 hereby amended to read as follows:

31 63-3024B. IDAHO TAX REBATE FUND. (1) There is hereby created in the
 32 state treasury the Idaho tax rebate fund for the purpose of implementing the
 33 provisions of this section.

34 (a) Up to two hundred twenty million dollars (\$220,000,000), less ad-
 35 ministrative costs, shall be distributed by the state tax commission
 36 to pay rebates to individual taxpayers as provided in subsection (2) of
 37 this section, which moneys are continuously appropriated.

38 (b) For rebates authorized under subsection (3) of this section, up to
 39 three hundred fifty million dollars (\$350,000,000), less administra-
 40 tive costs, shall be distributed by the state tax commission to pay re-
 41 bates to individual taxpayers, which moneys are continuously appropri-
 42 ated.

43 (c) For rebates authorized under subsection (4) of this section, up
 44 to five hundred million dollars (\$500,000,000), less administrative
 45 costs, shall be distributed by the state tax commission to pay rebates
 46 to individual taxpayers, which moneys are continuously appropriated.

47 (d) On June 1, 2023, of the moneys remaining following the distri-
 48 butions authorized pursuant to paragraphs (a), (b), and (c) of this
 49 subsection, anticipated to be approximately one hundred thirty million

1 dollars (\$130,000,000), fifty percent (50%) shall be transferred by the
2 state controller to the homeowner property tax relief account estab-
3 lished pursuant to section 63-724, Idaho Code, and fifty percent (50%)
4 shall be transferred by the state controller to the school district fa-
5 ilities fund established pursuant to section 33-911, Idaho Code.

6 (2) After filing a 2020 Idaho individual income tax return or form 24 on
7 or before December 31, 2021, any full-year resident taxpayer who also filed
8 an individual income tax return or a form 24 for 2019 shall receive a onetime,
9 nontaxable income tax rebate check in an amount approximately equal to nine
10 percent (9%) of the tax amount, if any, reported on 2019 form 40, line 20,
11 or for service members on 2019 form 43, line 42, or fifty dollars (\$50.00)
12 per taxpayer and each dependent, whichever is more. Any unexpended moneys
13 remaining from the rebate authorized under this subsection shall be added by
14 the state tax commission to the moneys designated for the rebate authorized
15 under subsection (3) of this section.

16 (3) After filing a 2021 Idaho individual income tax return or form 24 on
17 or before December 31, 2022, any full-year resident taxpayer who also filed a
18 2020 individual income tax return or form 24 on or before December 31, 2022,
19 shall receive a onetime, nontaxable income tax rebate check in an amount ap-
20 proximately equal to twelve percent (12%) of the tax amount, if any, reported
21 on 2020 form 40, line 20, or for service members on 2020 form 43, line 42, or
22 seventy-five dollars (\$75.00) per taxpayer and each dependent, whichever is
23 more. The state tax commission shall issue such rebates during the 2022 fis-
24 cal year and 2023 fiscal year to the extent possible.

25 (4) In addition to the rebate granted under subsection (3) of this sec-
26 tion, after filing a 2021 Idaho individual income tax return or form 24 on or
27 before December 31, 2022, any full-year resident taxpayer who also filed a
28 2020 individual income tax return or a form 24 on or before December 31, 2022,
29 shall receive a onetime nontaxable income tax rebate check in an amount ap-
30 proximately equal to ten percent (10%) of the tax amount, if any, reported
31 on 2020 form 40, line 20, or for service members on 2020 form 43, line 42,
32 or three hundred dollars (\$300) per individual return or six hundred dollars
33 (\$600) per joint return, whichever is more. The state tax commission shall
34 issue such rebates during the 2023 fiscal year to the extent possible.

35 SECTION 14. That Section 63-3620F, Idaho Code, be, and the same is
36 hereby amended to read as follows:

37 63-3620F. DISTRIBUTION OF TAX COLLECTED BY MARKETPLACE FACILITA-
38 TORS AND OUT-OF-STATE RETAILERS. (1) State sales and use taxes collected
39 by retailers without a physical presence in Idaho, as described in section
40 63-3611(3)(h), Idaho Code, and state sales and use taxes collected on trans-
41 actions facilitated for third-party sellers by marketplace facilitators, as
42 described in section 63-3605E, Idaho Code, shall be distributed as provided
43 in this section.

44 (2) ~~From June 1, 2019, through June 30, 2024, all~~ All state sales and use
45 taxes described in subsection (1) of this section shall be distributed by the
46 state tax commission as follows:

47 (a) An amount of money shall be distributed to the state refund account
48 sufficient to pay current refund claims under this section. All refunds
49 authorized for payment by the state tax commission shall be paid through

1 the state refund account and those moneys are continuously appropri-
2 ated; and

3 (b) All remaining funds received pursuant to this section shall be
4 distributed to the tax relief fund established in section 57-811, Idaho
5 Code.

6 ~~(3) On and after July 1, 2024, all state sales and use taxes described in~~
7 ~~subsection (1) of this section shall be distributed by the state tax commis-~~
8 ~~sion through the distribution formula set forth for other sales and use tax~~
9 ~~revenue in section 63-3638, Idaho Code.~~

10 ~~(4)~~ (3) Marketplace facilitators must obtain a separate seller's per-
11 mit and collect and remit under that separate permit for state sales and use
12 taxes collected on transactions facilitated for third-party sellers.

13 SECTION 15. That Section 63-3638, Idaho Code, be, and the same is hereby
14 amended to read as follows:

15 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this
16 chapter, except as may otherwise be required in sections 63-3203, 63-3620F,
17 and 63-3709, Idaho Code, ~~and except as provided in subsection (16) of this~~
18 ~~section~~, shall be distributed by the state tax commission as follows:

19 (1) An amount of money shall be distributed to the state refund account
20 sufficient to pay current refund claims. All refunds authorized under this
21 chapter by the state tax commission shall be paid through the state refund
22 account, and those moneys are continuously appropriated.

23 (2) Five million dollars (\$5,000,000) per year is continuously appro-
24 priated and shall be distributed to the permanent building fund, provided by
25 section 57-1108, Idaho Code.

26 (3) Four million eight hundred thousand dollars (\$4,800,000) per year
27 is continuously appropriated and shall be distributed to the water pollution
28 control fund established by section 39-3628, Idaho Code.

29 (4) An amount equal to the sum required to be certified by the chair-
30 man of the Idaho housing and finance association to the state tax commis-
31 sion pursuant to section 67-6211, Idaho Code, in each year is continuously
32 appropriated and shall be paid to any capital reserve fund established by
33 the Idaho housing and finance association pursuant to section 67-6211, Idaho
34 Code. Such amounts, if any, as may be appropriated hereunder to the capital
35 reserve fund of the Idaho housing and finance association shall be repaid for
36 distribution under the provisions of this section, subject to the provisions
37 of section 67-6215, Idaho Code, by the Idaho housing and finance associa-
38 tion, as soon as possible, from any moneys available therefor and in excess
39 of the amounts the association determines will keep it self-supporting.

40 (5) An amount equal to the sum required by the provisions of sections
41 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated
42 by section 63-718(3), Idaho Code, is continuously appropriated and shall be
43 paid as provided by sections 63-709 and 63-717, Idaho Code.

44 (6) An amount required by the provisions of chapter 53, title 33, Idaho
45 Code.

46 (7) An amount required by the provisions of chapter 87, title 67, Idaho
47 Code.

48 (8) For fiscal year 2011 and each fiscal year thereafter, four million
49 one hundred thousand dollars (\$4,100,000), of which two million two hundred

1 thousand dollars (\$2,200,000) shall be distributed to each of the forty-four
 2 (44) counties in equal amounts and one million nine hundred thousand dol-
 3 lars (\$1,900,000) shall be distributed to the forty-four (44) counties in
 4 the proportion that the population of the county bears to the population of
 5 the state. For fiscal year 2012 and for each fiscal year thereafter, the
 6 amount distributed pursuant to this subsection shall be adjusted annually
 7 by the state tax commission in accordance with the consumer price index for
 8 all urban consumers (CPI-U) as published by the U.S. department of labor,
 9 bureau of labor statistics, but in no fiscal year shall the total amount
 10 allocated for counties under this subsection be less than four million one
 11 hundred thousand dollars (\$4,100,000). Any increase resulting from the ad-
 12 justment required in this section shall be distributed to each county in the
 13 proportion that the population of the county bears to the population of the
 14 state. Each county shall establish a special election fund to which shall
 15 be deposited all revenues received from the distribution pursuant to this
 16 subsection. All such revenues shall be used exclusively to defray the costs
 17 associated with conducting elections as required of county clerks by the
 18 provisions of section 34-1401, Idaho Code.

19 (9) One dollar (\$1.00) on each application for certificate of title
 20 or initial application for registration of a motor vehicle, snowmobile,
 21 all-terrain vehicle or other vehicle processed by the county assessor or the
 22 Idaho transportation department, excepting those applications in which any
 23 sales or use taxes due have been previously collected by a retailer, shall be
 24 a fee for the services of the assessor of the county or the Idaho transporta-
 25 tion department in collecting such taxes and shall be paid into the current
 26 expense fund of the county or state highway account established in section
 27 40-702, Idaho Code.

28 (10) Eleven and five-tenths percent (11.5%) of revenues collected un-
 29 der this chapter, following any distributions required by sections 63-3203,
 30 63-3620F, and 63-3709, Idaho Code, and by subsection (1) of this section, is
 31 continuously appropriated and shall be distributed to the revenue-sharing
 32 account, which is hereby created in the state treasury, and the moneys in the
 33 revenue-sharing account will be paid in installments each calendar quarter
 34 by the state tax commission as follows:

35 (a) Forty-five and two-tenths percent (45.2%) shall be paid to the var-
 36 ious cities as follows:

37 ~~(i) Beginning in fiscal year 2025 and each fiscal year there-~~
 38 ~~after, four million dollars (\$4,000,000) shall be transferred~~
 39 ~~each quarter to the state public defense fund created in section~~
 40 ~~57-827, Idaho Code.~~

41 ~~(ii) After the distribution required by subparagraph (i) of this~~
 42 ~~paragraph, the~~

43 (i) The revenue-sharing amount calculated by the state tax com-
 44 mission for the various cities for each quarter of fiscal year 2020
 45 shall be the base amount for current quarterly revenue distribu-
 46 tion amounts. The state tax commission shall calculate the per
 47 capita distribution for each city resulting from the previous fis-
 48 cal year's distributions.

49 ~~(iii) (ii) If there is no change in the amount of the revenue-shar-~~
 50 ~~ing account from the same quarter of the previous fiscal year, then~~

1 the various cities shall receive the same amount received for the
2 same quarter of the previous fiscal year.

3 ~~(iv)~~ (iii) If the balance of the revenue-sharing account for the
4 current quarter is greater than the balance of the revenue-sharing
5 account for the same quarter of the previous fiscal year, then:

6 1. If the distributions made to the cities during the same
7 quarter of the previous fiscal year were below the base
8 amount established in fiscal year 2020, then the various
9 cities shall first receive a proportional increase up to the
10 base amount for each city and up to a one percent (1%) in-
11 crease over such base amount. Any remaining moneys shall be
12 distributed to cities with a below-average per capita dis-
13 tribution in the proportion that the population of that city
14 bears to the population of all cities with below-average per
15 capita distributions within the state.

16 2. If the distributions made to the cities during the same
17 quarter of the previous fiscal year were at or above the
18 base amount established in fiscal year 2020, then the cities
19 shall receive the same distribution they received during the
20 same quarter of the previous fiscal year plus a proportional
21 increase up to one percent (1%). Any remaining moneys shall
22 be distributed to the cities with a below-average per capita
23 distribution in the proportion that the population of that
24 city bears to the population of all cities with a below-aver-
25 age per capita distribution within the state.

26 ~~(v)~~ (iv) If the balance of the revenue-sharing account for the
27 current quarter is less than the balance of the revenue-sharing
28 account for the same quarter of the previous fiscal year, then the
29 cities shall first receive a proportional reduction down to the
30 base amount established in fiscal year 2020. If further reduc-
31 tions are necessary, the cities shall receive reductions based on
32 the proportion that each city's population bears to the population
33 of all cities within the state.

34 (b) Forty-seven and one-tenth percent (47.1%) shall be paid to the var-
35 ious counties as follows:

36 ~~(i) Beginning in fiscal year 2025, five million dollars~~
37 ~~(\$5,000,000) shall be transferred each quarter to the state public~~
38 ~~defense fund created in section 57-827, Idaho Code. The growth~~
39 ~~percentage distributed pursuant to this subparagraph shall be re-~~
40 ~~calculated each quarter beginning in fiscal year 2026 and in each~~
41 ~~fiscal year thereafter through fiscal year 2030. If the growth is~~
42 ~~positive and is calculated over the same period from the previ-~~
43 ~~ous fiscal year, a proportional increase in the initial transfer~~
44 ~~amount of up to five percent (5%) annually shall be transferred to~~
45 ~~the state public defense fund. After fiscal year 2030, an amount~~
46 ~~equal to one-fourth (1/4) of the total amount transferred to the~~
47 ~~state public defense fund in fiscal year 2030 pursuant to this~~
48 ~~subparagraph shall be transferred quarterly to the state public~~
49 ~~defense fund;~~

~~(ii) Following the distribution required by subparagraph (i) of this paragraph, fifty-nine~~

(i) Fifty-nine and eight-tenths percent (59.8%) of the amount to be distributed under this paragraph (b) of this subsection shall be distributed as follows:

1. One million three hundred twenty thousand dollars (\$1,320,000) annually shall be distributed one forty-fourth (1/44) to each of the various counties; and

2. The balance of such amount shall be paid to the various counties, and each county shall be entitled to an amount in the proportion that the population of that county bears to the population of the state; and

~~(iii) Following the distribution required by subparagraph (i) of this paragraph, forty~~

(ii) Forty and two-tenths percent (40.2%) of the amount to be distributed under this paragraph (b) of this subsection shall be distributed as follows:

1. Each county that received a payment under the provisions of section 63-3638(e), Idaho Code, as that subsection existed immediately prior to July 1, 2000, during the fourth quarter of calendar year 1999, shall be entitled to a like amount during succeeding calendar quarters.

2. If the dollar amount of money available under this subsection (10) (b) ~~(iii)~~ (ii) in any quarter does not equal the amount paid in the fourth quarter of calendar year 1999, each county's payment shall be reduced proportionately.

3. If the dollar amount of money available under this subsection (10) (b) ~~(iii)~~ (ii) in any quarter exceeds the amount paid in the fourth quarter of calendar year 1999, each county shall be entitled to a proportionately increased payment, but such increase shall not exceed one hundred five percent (105%) of the total payment made in the fourth quarter of calendar year 1999.

4. If the dollar amount of money available under this subsection (10) (b) ~~(iii)~~ (ii) in any quarter exceeds one hundred five percent (105%) of the total payment made in the fourth quarter of calendar year 1999, any amount over and above such one hundred five percent (105%) shall be paid to the various counties in the proportion that the population of the county bears to the population of the state; and

(c) Seven and seven-tenths percent (7.7%) of the amount appropriated in this subsection shall be paid to the several counties for distribution to special purpose taxing districts as follows:

(i) Each such district that received a payment under the provisions of section 63-3638(e), Idaho Code, as such subsection existed immediately prior to July 1, 2000, during the fourth quarter of calendar year 1999, shall be entitled to a like amount during succeeding calendar quarters.

(ii) If the dollar amount of money available under this subsection (10) (c) in any quarter does not equal the amount paid in the

1 fourth quarter of calendar year 1999, each special purpose taxing
2 district's payment shall be reduced proportionately.

3 (iii) If the dollar amount of money available under this subsec-
4 tion (10) (c) in any quarter exceeds the amount distributed under
5 paragraph (c) (i) of this subsection, each special purpose tax-
6 ing district shall be entitled to a share of the excess based on
7 the proportion each such district's current property tax budget
8 bears to the sum of the current property tax budgets of all such
9 districts in the state. The state tax commission shall calculate
10 district current property tax budgets to include any unrecovered
11 forgone amounts as determined under section 63-802(1) (e), Idaho
12 Code. When a special purpose taxing district is situated in more
13 than one (1) county, the state tax commission shall determine the
14 portion attributable to the special purpose taxing district from
15 each county in which it is situated.

16 (iv) If special purpose taxing districts are consolidated, the
17 resulting district is entitled to a base amount equal to the sum of
18 the base amounts received in the last calendar quarter by each dis-
19 trict prior to the consolidation.

20 (v) If a special purpose taxing district is dissolved or disin-
21 corporated, the state tax commission shall continuously distrib-
22 ute to the board of county commissioners an amount equal to the
23 last quarter's distribution prior to dissolution or disincorpora-
24 tion. The board of county commissioners shall determine any re-
25 distribution of moneys so received.

26 (vi) Taxing districts formed after January 1, 2001, are not en-
27 titled to a payment under the provisions of this paragraph (c) of
28 this subsection.

29 (vii) For purposes of this paragraph (c) of this subsection, a spe-
30 cial purpose taxing district is any taxing district that is not a
31 city, a county, or a school district.

32 (11) Amounts calculated in accordance with section 2, chapter 356, laws
33 of 2001, for annual distribution to counties and other taxing districts be-
34 ginning in October 2001 for replacement of property tax on farm machinery and
35 equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool
36 districts, the state tax commission shall distribute one-fourth (1/4) of
37 this amount certified quarterly to each county. For school districts, the
38 state tax commission shall distribute one-fourth (1/4) of the amount cer-
39 tified quarterly to each school district. For nonschool districts, the
40 county auditor shall distribute such amounts to each district within thirty
41 (30) calendar days from receipt of moneys from the state tax commission.
42 Moneys received by each taxing district for replacement shall be utilized
43 in the same manner and in the same proportions as revenues from property
44 taxation. The moneys remitted to the county treasurer for replacement of
45 property exempt from taxation pursuant to section 63-602EE, Idaho Code, may
46 be considered by the counties and other taxing districts and budgeted at the
47 same time, in the same manner and in the same year as revenues from taxation
48 on personal property which these moneys replace. If taxing districts are
49 consolidated, the resulting district is entitled to an amount equal to the
50 sum of the amounts received in the last calendar quarter by each district

1 pursuant to this subsection prior to the consolidation. If a taxing district
2 is dissolved or disincorporated, the state tax commission shall continu-
3 ously distribute to the board of county commissioners an amount equal to the
4 last quarter's distribution prior to dissolution or disincorporation. The
5 board of county commissioners shall determine any redistribution of moneys
6 so received. If a taxing district annexes territory, the distribution of
7 moneys received pursuant to this subsection shall be unaffected. Taxing
8 districts formed after January 1, 2001, are not entitled to a payment under
9 the provisions of this subsection. School districts shall receive an amount
10 determined by multiplying the sum of the year 2000 school district levy mi-
11 nus .004 times the market value on December 31, 2000, in the district of the
12 property exempt from taxation pursuant to section 63-602EE, Idaho Code, pro-
13 vided that the result of these calculations shall not be less than zero (0).
14 The result of these school district calculations shall be further increased
15 by six percent (6%). For purposes of the limitation provided by section
16 63-802, Idaho Code, moneys received pursuant to this section as property tax
17 replacement for property exempt from taxation pursuant to section 63-602EE,
18 Idaho Code, shall be treated as property tax revenues.

19 (12) Amounts necessary to pay refunds as provided in section 63-3641,
20 Idaho Code, to a developer of a retail complex shall be remitted to the demon-
21 stration pilot project fund created in section 63-3641, Idaho Code.

22 (13) Amounts calculated in accordance with section 63-602KK(4), Idaho
23 Code, for annual distribution to counties and other taxing districts for
24 replacement of property tax on personal property tax exemptions pursuant
25 to section 63-602KK(2), Idaho Code, which amounts are continuously ap-
26 propriated unless the legislature enacts a different appropriation for a
27 particular fiscal year. For purposes of the limitation provided by section
28 63-802, Idaho Code, moneys received pursuant to this section as property tax
29 replacement for property exempt from taxation pursuant to section 63-602KK,
30 Idaho Code, shall be treated as property tax revenues. If taxing districts
31 are consolidated, the resulting district is entitled to an amount equal to
32 the sum of the amounts that were received in the last calendar year by each
33 district pursuant to this subsection prior to the consolidation. If a taxing
34 district or revenue allocation area annexes territory, the distribution of
35 moneys received pursuant to this subsection shall be unaffected. Taxing
36 districts and revenue allocation areas formed after January 1, 2022, are not
37 entitled to a payment under the provisions of this subsection.

38 (14) For fiscal years 2023 and 2024 only, a sum of thirty-four million
39 dollars (\$34,000,000) shall be distributed each year by the state tax com-
40 mission to the forty-four (44) counties in the proportion that the expen-
41 ditures of each county for indigent defense services during county fiscal
42 year 2021, excluding any state funding or grants, bear to the expenditures
43 of all counties in the state for indigent defense services during county fis-
44 cal year 2021, excluding any state funding or grants. No later than July 1,
45 2022, the state public defense commission shall certify to the state tax com-
46 mission each county's proportionate share of all counties' indigent defense
47 expenses in county fiscal year 2021, excluding any state funding or grants.

48 ~~(15) Any moneys remaining over and above those necessary to meet and~~
49 ~~reserve for payments under other subsections of this section shall be dis-~~
50 ~~tributed to the general fund.~~

1 (15) For fiscal year 2024 and each fiscal year thereafter, two and
 2 twenty-five hundredths percent (2.25%) of revenues collected under this
 3 chapter, following any distributions required by sections 63-3203,
 4 63-3620F, and 63-3709, Idaho Code, and by subsections (1) and (10) of this
 5 section, is continuously appropriated and shall be distributed annually to
 6 the homeowner property tax relief account established in section 63-724,
 7 Idaho Code.

8 ~~(16) (a) Four and five-tenths percent (4.5%), but not less than eighty~~
 9 ~~of revenues collected under this chapter, following any distributions re-~~
 10 ~~quired by sections 63-3203, 63-3620F, and 63-3709, Idaho Code, and by sub-~~
 11 ~~sections (1) and (10) of this section, or one hundred forty million dollars~~
 12 ~~(\$140,000,000), whichever is less, shall be distributed as follows:~~

13 ~~(a) Eighty million dollars (\$80,000,000), is continuously appropri-~~
 14 ~~ated and shall be distributed to the transportation expansion and con-~~
 15 ~~gestion mitigation fund established in section 40-720, Idaho Code; and~~

16 ~~(b) Any portion of the four and five-tenths percent (4.5%) The remain-~~
 17 ~~ing moneys provided for in paragraph (a) of this subsection that exceeds~~
 18 ~~eighty million dollars (\$80,000,000) is continuously appropriated and~~
 19 ~~shall be apportioned to local units of government for local highway~~
 20 ~~projects in the same percentages provided for in section 40-709(1)~~
 21 ~~through (3), Idaho Code. Local units of government may pool funds allo-~~
 22 ~~cated to them pursuant to this paragraph for local highway projects.~~

23 ~~(c) The distribution provided for in this subsection must immediately~~
 24 ~~follow the distribution provided for in subsection (10) of this sec-~~
 25 ~~tion.~~

26 (17) Beginning in fiscal year 2024 and each fiscal year thereafter,
 27 three hundred thirty million dollars (\$330,000,000) shall be distributed
 28 annually to the public school income fund created in section 33-903, Idaho
 29 Code, and eighty million dollars (\$80,000,000) shall be distributed annu-
 30 ally to the in-demand careers fund established in section 33-4305, Idaho
 31 Code. The state tax commission shall make such transfers in quarterly in-
 32 stallments. ~~The distributions required by this subsection must immediately~~
 33 ~~follow the distributions provided for in subsection (16) of this section.~~

34 (18) For fiscal year 2024 and each fiscal year thereafter, two and
 35 twenty-five hundredths percent (2.25%) of revenues collected under this
 36 chapter, following any distributions required by sections 63-3203,
 37 63-3620F, and 63-3709, Idaho Code, and by subsections (1) and (10) of this
 38 section, is continuously appropriated and shall be distributed annually to
 39 the school district facilities fund established pursuant to section 33-911,
 40 Idaho Code.

41 (19) Any moneys remaining over and above those necessary to meet and
 42 reserve for payments under other subsections of this section shall be dis-
 43 tributed to the general fund.

44 SECTION 16. ONE-TIME CASH TRANSFER FROM THE GENERAL FUND. Moneys from
 45 the General Fund, in addition to moneys from the Idaho Tax Rebate Fund, shall
 46 be used to fund the first year of the homeowner property tax relief program
 47 pursuant to Section 63-724, Idaho Code, prior to the availability of sales
 48 tax funding pursuant to Section 63-3638(15), Idaho Code, as provided in this
 49 act. There is hereby appropriated and the State Tax Commission shall trans-
 50 fer \$75,000,000 from the General Fund to the Homeowner Property Tax Relief

1 Account established pursuant to Section 63-724, Idaho Code, on June 1, 2023,
2 or as soon thereafter as is practicable.

3 SECTION 17. SEVERABILITY. The provisions of this act are hereby de-
4 clared to be severable and if any provision of this act or the application
5 of such provision to any person or circumstance is declared invalid for any
6 reason, such declaration shall not affect the validity of the remaining por-
7 tions of this act.

8 SECTION 18. An emergency existing therefor, which emergency is hereby
9 declared to exist, Sections 1 through 9 and 11 through 17 of this act shall
10 be in full force and effect on and after passage and approval, and Section 10
11 of this act shall be in full force and effect after passage and approval, and
12 retroactively to January 1, 2023.