

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 409

BY MCCROSTIE

AN ACT

1 RELATING TO COUNTY WORKFORCE DEVELOPMENT; PROVIDING LEGISLATIVE INTENT;
2 AMENDING CHAPTER 8, TITLE 31, IDAHO CODE, BY THE ADDITION OF A NEW
3 SECTION 31-880, IDAHO CODE, TO DEFINE A TERM, TO PROVIDE FOR LOCAL
4 WORKFORCE DEVELOPMENT PROGRAMS AND TO PROVIDE FOR PROPERTY TAX EXEMP-
5 TIONS; AMENDING CHAPTER 6, TITLE 63, IDAHO CODE, BY THE ADDITION OF A
6 NEW SECTION 63-602MM, IDAHO CODE, TO PROVIDE A COUNTY OPTION WORKFORCE
7 DEVELOPMENT PROPERTY TAX EXEMPTION FOR A TIME CERTAIN; DECLARING AN
8 EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.
9

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

11 SECTION 1. LEGISLATIVE INTENT. It is the intent of the Legislature that
12 the health, safety and welfare of the people of Idaho, as well as the eco-
13 nomic development and growth of local communities in the state, depend on
14 the development of a workforce of persons age fifty-five years and older that
15 meets the needs of employers in the state. Financial incentives are often
16 necessary to attract resources for workforce development, and such incen-
17 tives can be particularly effective when offered at the local level. Pro-
18 viding such incentives stimulates economic development in the state and re-
19 sults in the creation and maintenance of new jobs. The Legislature further
20 finds and declares that it is in the best interests of the citizens of the
21 state and the economic development of local governments within the state to
22 create an incentive at the county level for taxpayers to contribute to a pro-
23 gram that allows counties to provide financial assistance to county resi-
24 dents fifty-five years of age and older to pursue postsecondary education or
25 training.

26 SECTION 2. That Chapter 8, Title 31, Idaho Code, be, and the same is
27 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
28 ignated as Section 31-880, Idaho Code, and to read as follows:

29 31-880. COUNTY WORKFORCE DEVELOPMENT. (1) For purposes of this sec-
30 tion, "county" means any county or city and county.

31 (2) Any county may establish a workforce development program, to be
32 known as "senior workforce development," to provide financial assistance
33 to county residents age fifty-five (55) years and older who pursue post-
34 secondary education or training from an accredited institution of higher
35 education or certified training program. A county workforce development
36 program may include, but need not be limited to, county residents who are
37 high school graduates, county residents who have successfully completed a
38 high school equivalency examination or county residents age fifty-five (55)
39 years and older who are veterans. Any county that establishes a workforce
40 development program may also establish a workforce development fund to ac-
41 cept contributions for the purpose of the program.

1 (3) Notwithstanding any other provision of law to the contrary, a
2 county that has established a workforce development program may offer an
3 incentive in the form of a county property tax exemption to a residential
4 or commercial property owner in the county who contributes to a county
5 workforce development fund. A county shall not make any appropriation in
6 furtherance of a workforce development program or give any property tax ex-
7 emption pursuant to this section unless the board of county commissioners
8 approves the total program amount annually at a public budget hearing.

9 SECTION 3. That Chapter 6, Title 63, Idaho Code, be, and the same is
10 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
11 ignated as Section 63-602MM, Idaho Code, and to read as follows:

12 63-602MM. PROPERTY EXEMPT FROM TAXATION -- CERTAIN PROPERTY USED FOR
13 WORKFORCE DEVELOPMENT. (1) During tax year 2016, and each year thereafter, a
14 board of county commissioners may declare that all or a portion of the market
15 value of residential or commercial property is exempt from property taxation
16 if the board of county commissioners finds that the owner of the taxable
17 property has contributed to county workforce development as enumerated in
18 section 31-880, Idaho Code. The taxpayer shall demonstrate to the county
19 that significant economic benefits will accrue to the county through the
20 taxpayer's participation in the county workforce development program for
21 persons age fifty-five (55) and over.

22 (3) The board of county commissioners may grant the property tax exemp-
23 tion for all or a portion of the market value of the taxable property for a pe-
24 riod of up to five (5) years. The annual approval provision contained in sec-
25 tion 63-602(3), Idaho Code, shall not apply to the exemption provided in this
26 section, as long as the taxpayer continues his efforts toward county work-
27 force development.

28 (4) Property exempted under this section shall not be included on any
29 new construction roll prepared by the county assessor in accordance with
30 section 63-301A, Idaho Code, until the exemption ceases.

31 (5) The legislature declares this exemption necessary and just.

32 SECTION 4. An emergency existing therefor, which emergency is hereby
33 declared to exist, Section 3 of this act shall be in full force and effect on
34 and after passage and approval, and retroactively to January 1, 2016.