

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 614

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO REPLACEMENT MONEY FOR CERTAIN PROPERTIES EXEMPT FROM TAXATION;  
2 AMENDING SECTION 63-602A, IDAHO CODE, TO PROVIDE PROCEDURES FOR CALCU-  
3 LATING THE VALUE OF PROPERTY EXEMPT FROM TAXATION BELONGING TO A FEDER-  
4 ALLY RECOGNIZED INDIAN TRIBE AND PROPERTY TAXES FORGONE, TO PROVIDE DU-  
5 TIES OF THE COUNTY CLERK AND STATE TAX COMMISSION AND TO MAKE A TECHNICAL  
6 CORRECTION; AMENDING SECTION 63-803, IDAHO CODE, TO PROVIDE APPLICA-  
7 TION TO TAXING DISTRICTS FOR THE 2016 TAXABLE YEAR ONLY FOR THOSE TAXING  
8 DISTRICTS CONTAINING PROPERTY OF FEDERALLY RECOGNIZED INDIAN TRIBES;  
9 AND AMENDING SECTION 63-3638, IDAHO CODE, TO PROVIDE FOR REMITTANCE OF  
10 MONEYS TO LOCAL GOVERNMENTS FOR PROPERTY BELONGING TO A FEDERALLY REC-  
11 OGNIZED INDIAN TRIBE AND THAT IS EXEMPT FROM TAXATION AND TO MAKE A TECH-  
12 NICAL CORRECTION.  
13

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

15 SECTION 1. That Section 63-602A, Idaho Code, be, and the same is hereby  
16 amended to read as follows:

17 63-602A. PROPERTY EXEMPT FROM TAXATION -- GOVERNMENT PROPERTY. (1)  
18 The following property is exempt from taxation: property belonging to the  
19 United States, except when taxation thereof is authorized by the congress  
20 of the United States; property belonging to the state of Idaho; property  
21 belonging to a federally recognized Indian tribe, as defined in section  
22 67-4001, Idaho Code, which property is situated within the boundaries of  
23 the reservation of the Indian tribe; and property belonging to any county or  
24 municipal corporation or school district within this state.

25 (2) However, inventory property acquired under agricultural credit  
26 programs of the consolidated farm service agency of the United States de-  
27 partment of agriculture shall be subject to taxation as other property in the  
28 county.

29 (3) However, unimproved real property of more than ten (10) contiguous  
30 acres owned in fee simple by the department of fish and game shall be subject  
31 to a fee in lieu of property taxes contingent upon the following conditions  
32 and requirements:

33 (a) The fee in lieu of property taxes shall not exceed the property tax  
34 for the property at the time of acquisition by the department of fish and  
35 game, unless the property tax rate for the property shall have been in-  
36 creased.

37 (b) The department shall determine and identify the parcels of property  
38 and their current use as qualified under the provisions of this chapter.  
39 The department shall consult with the appropriate county treasurer and  
40 determine the fee to be paid on the property and credited continuously  
41 to the county current expense fund. The fee shall be an amount equal

1 to the property tax the property would generate if assessed as agricul-  
2 tural property.

3 (c) Any future increase in the fee paid in lieu of property taxes  
4 shall be determined by the amount of property taxes the property would  
5 generate if assessed as agricultural property. The increase may be de-  
6 termined by the department working cooperatively with the appropriate  
7 county assessor. The method used for determining the fee that would be  
8 due on department property is to be used only under this subsection and  
9 has no other application in any other section of the Idaho Code.

10 (d) The department shall then provide to the assessor of the county  
11 where the parcels are located on or before the second Monday of March  
12 each year, a listing identifying each parcel of unimproved property by  
13 legal description, size and amount of the fee for the preceding calen-  
14 dar year. The treasurer shall prepare and submit a billing for payment  
15 based on this information to the department. Once the fee has been  
16 determined, payment shall be made by June 20 of that year from moneys  
17 appropriated for that purpose. However, if the fees exceed the moneys  
18 appropriated for that purpose, the director of the department of fish  
19 and game shall calculate the percent reduction that must be made and  
20 certify the proportionate reduction to each county treasurer.

21 (e) For the purpose of this section only, unimproved real property  
22 shall mean property on which no homesite or improved site is located,  
23 and homesite or improved site shall mean any buildings, structures,  
24 or fixtures ~~which~~ that have been erected or affixed to the land and the  
25 necessary acreage required to utilize the homesite or improved site as  
26 determined by the county assessor shall be exempt. For purposes of this  
27 subsection only, roads or fences shall not be considered as improve-  
28 ments.

29 (4) (a) No later than the third Monday of November 2016, the county  
30 clerk of each county shall certify to the state tax commission the  
31 amount of exemption from property taxes under subsection (1) of this  
32 section for property belonging to a federally recognized Indian tribe,  
33 as defined in section 67-4001, Idaho Code, in that county for that year.  
34 The certification shall identify the property receiving tax exemption,  
35 the value of the property, the property's location, the amount of the  
36 tax levy that would be applicable to property in the location, and the  
37 tax that would apply to such property if the exemption allowed in sub-  
38 section (1) of this section did not exist. The certification shall be in  
39 the form prescribed by the state tax commission and shall include such  
40 additional information as the commission may require by rule as needed  
41 to implement the purpose of this section. The certification shall be  
42 reviewed and, if necessary, corrected by the state tax commission.

43 (b) Except as provided in subsection (6) of this section, the year be-  
44 ginning January 1, 2017, and every year thereafter, the amount of annual  
45 replacement of property tax on property belonging to a federally recog-  
46 nized Indian tribe, as defined in section 67-4001, Idaho Code, exempted  
47 pursuant to subsection (1) of this section shall be the amount approved  
48 by the state tax commission pursuant to paragraph (a) of this subsec-  
49 tion.

1       (5) (a) Subject to the limitations of this section, the state tax com-  
2 mission shall reimburse, from the amount appropriated for property tax  
3 replacement for counties with property belonging to a federally recog-  
4 nized Indian tribe in section 63-3638, Idaho Code, the county treasurer  
5 of each county for the amount of the certification provided in subsec-  
6 tion (4) of this section. The county treasurer shall reimburse, from  
7 the amount received to each taxing district within the county, an amount  
8 in proportion to the amount of reduction shown on the certification  
9 in subsection (4) of this section as corrected. The amount that would  
10 otherwise be attributable to tax revenues derived from tax levies on  
11 property enumerated in this section within an existing revenue alloca-  
12 tion area as defined in section 50-2903(15), Idaho Code, shall be paid  
13 directly by the county treasurer to such public body or agency entitled  
14 thereto, equal to the amounts that would have been distributed in ac-  
15 cordance with the formula for such distribution set forth in section  
16 50-2908, Idaho Code. Taxing districts or revenue allocation areas of  
17 urban renewal agencies created on or after January 1, 2013, shall not be  
18 eligible for the reimbursement provided for in this paragraph.

19       (b) The state tax commission shall pay one-half (1/2) of the reimburse-  
20 ment provided in this section no later than December 20 of each year, and  
21 the second one-half (1/2) shall be paid by no later than June 20 of the  
22 following year. The money received by the county tax collector under  
23 the provisions of this section may be considered by counties and other  
24 taxing districts and budgeted against at the same time, and in the same  
25 manner, and in the same year as revenues from taxation. The total amount  
26 paid to the county treasurers shall not exceed the amount certified to  
27 the state tax commission under subsection (4) of this section.

28       (c) For purposes of the limitation provided by section 63-802, Idaho  
29 Code, moneys received from distributions pursuant to section 63-3638,  
30 Idaho Code, as property tax replacement for the taxable value of prop-  
31 erty exempt from taxation pursuant to this section shall be treated as  
32 property tax revenues.

33       (6) Recovery of property tax exemptions allowed by this section but im-  
34 properly claimed:

35       (a) Upon discovery of evidence, facts or circumstances indicating any  
36 exemption allowed by this section was improperly claimed, the county  
37 assessor shall decide whether the exemption claimed should have been  
38 allowed, and if not, notify the board of county commissioners, at which  
39 time the board may waive a recovery of the property tax and notify such  
40 taxpayer in writing.

41       (b) The assessment and collection (b) of the recovery of property tax must  
42 begin within the seven (7) year period beginning on the date the assess-  
43 ment notice reflecting the improperly claimed exemption was required to  
44 be mailed to the taxpayer.

45       (c) The taxpayer may appeal to the board of tax appeals the decision by  
46 the board of county commissioners to assess the recovery of property tax  
47 within thirty (30) days of the date the county assessor sent the notice  
48 to the taxpayer pursuant to this section.

49       (d) For purposes of calculating the tax, the amount of the recovered  
50 property tax shall be for each year the exemption allowed by this sec-

1 tion was improperly claimed or approved, up to a maximum of seven (7)  
2 years. The amount of the recovery of property tax shall be calculated  
3 using the product of the amount of exempted value for each year multi-  
4 plied by the levy for that year plus costs, late charges and interest  
5 for each year at the rates equal to those provided for delinquent prop-  
6 erty taxes during that year. In cases of fraud, the act shall subject  
7 the taxpayer to a fine not in excess of ten thousand dollars (\$10,000) in  
8 addition to other penalties set forth in this chapter.

9 (e) Any recovery of property tax shall be due and payable no later than  
10 the date provided for property taxes in section 63-903, Idaho Code, and  
11 if not timely paid, late charges and interest, beginning the first day  
12 of January in the year following the year the county assessor sent the  
13 notice to the taxpayer pursuant to this section, shall be calculated at  
14 the current rate provided for property taxes.

15 (f) Recovered property taxes shall be billed, collected and dis-  
16 tributed in the same manner as property taxes. If the recovery is  
17 for property tax for which the state provided replacement money, the  
18 amounts recovered shall be reported and remitted to the state tax  
19 commission, which shall reimburse the general fund. The state tax com-  
20 mission will then notify each affected taxing district or unit of its  
21 proportionate share of the recovered property tax, which amount shall  
22 be deducted from future payments to be made pursuant to subsection (4)  
23 of this section.

24 (g) Thirty (30) days after the taxpayer is notified, as provided in  
25 paragraph (a) of this subsection, the assessor shall record a notice  
26 of intent to attach a lien. Upon the payment in full of such recover-  
27 ed property taxes prior to the attachment of the lien as provided in  
28 paragraph (h) of this subsection, or upon the successful appeal by the  
29 taxpayer, the county assessor shall record a rescission of the intent to  
30 attach a lien within seven (7) business days of receiving such payment  
31 or within seven (7) business days of the county commissioners' decision  
32 granting the appeal.

33 (h) Any unpaid recovered property taxes shall become a lien upon the  
34 taxpayer's property in the same manner as provided for property taxes  
35 in section 63-206, Idaho Code, except such lien shall attach as of the  
36 first day of January in the year following the year the county treasurer  
37 sent the notice to the taxpayer pursuant to this section.

38 (i) For purposes of the limitation provided by section 63-802, Idaho  
39 Code, moneys received pursuant to this subsection as recovery of prop-  
40 erty tax shall be treated as property tax revenue.

41 SECTION 2. That Section 63-803, Idaho Code, be, and the same is hereby  
42 amended to read as follows:

43 63-803. CERTIFICATION OF BUDGETS IN DOLLARS. (1) Whenever any taxing  
44 district is required by law to certify to any county treasurer, county audi-  
45 tor, county assessor, county commissioners or to any other county officer,  
46 any property tax levy, upon property located within said district, such cer-  
47 tification shall, notwithstanding any other provision of the law applicable  
48 to any such district, be made at the time and in the manner hereinafter pro-  
49 vided.

1 (2) The county auditor shall inform each of the taxing districts within  
2 his county of the taxable value of that district as soon as such value is  
3 known to the auditor, whether the value comes from the appraisal and assess-  
4 ment of real and personal property, or from allocation of the taxable value  
5 of operating property, or from other sources.

6 (3) Using the taxable value of the district, the council, trustees,  
7 board or other governing body of any taxing district shall certify the total  
8 amount required from a property tax upon property within the district to  
9 raise the amount of money fixed by their budget as previously prepared or  
10 approved. The amount of money so determined shall be certified in dollars  
11 to the appropriate county commissioners. Any taxing unit, except regional  
12 airport authorities, located in more than one (1) county shall divide its  
13 dollar budget for certification to the separate counties by multiplying the  
14 amount of such budget by a fraction, the numerator of which shall be the total  
15 taxable value of all property in such taxing unit within the county to which  
16 such certification is to be made, and the denominator of which shall be the  
17 total taxable value of property in such taxing unit in all such counties.  
18 Budget certification to the participating counties of regional airport  
19 authorities shall be made in the manner prescribed in section 21-807(10),  
20 Idaho Code. Taxable value shall be certified by the county auditor of each  
21 affected county to such taxing unit and such certification shall be used in  
22 this formula. Except as provided in section 33-805, Idaho Code, relating to  
23 school emergency fund levies, the certification to the county commissioners  
24 required in this section shall be made not later than the Thursday prior  
25 to the second Monday in September, unless, upon application therefor, the  
26 county commissioners grant an extension of not more than seven (7) working  
27 days. After receipt of this certification, the county commissioners shall  
28 make a tax levy as a percent of taxable value of all property in the taxing  
29 district which, when applied to the tax rolls, will meet the budget require-  
30 ments certified by such taxing districts.

31 (4) Except as provided in subsection (1)(a) through (f) of section  
32 50-2908, Idaho Code, for the purpose of this section, "taxable value" shall  
33 mean the portion of the equalized assessed value, less any exemptions, and  
34 the value that exceeds the value of the base assessment roll for the portion  
35 of any taxing district within a revenue allocation area of an urban renewal  
36 district, located within each taxing district which certifies a budget to  
37 be raised from a property tax levy. When the county auditor is notified of  
38 revenues sufficient to cover expenses as provided in section 50-2903(5),  
39 Idaho Code, taxable value shall also include the value that exceeds the value  
40 of the base assessment roll for the portion of any taxing district within a  
41 revenue allocation area. For taxable year 2016 only and except as provided  
42 in subsection (1)(a) through (f) of section 50-2908, Idaho Code, for the  
43 purpose of this section, "taxable value" shall mean the portion of the equal-  
44 ized assessed value, less any exemptions, except the exemption for property  
45 belonging to a federally recognized Indian tribe, as defined in section  
46 63-602A(1), Idaho Code, and the value that exceeds the value of the base  
47 assessment roll for the portion of any taxing district within a revenue allo-  
48 cation area of an urban renewal district located within each taxing district  
49 which certifies a budget to be raised from a property tax levy. For each  
50 taxing district, taxable value shall include the value from the property

1 and operating property rolls for the current year and subsequent and missed  
2 property rolls for the prior year or the best estimate of the subsequent and  
3 missed property rolls for the current year.

4 SECTION 3. That Section 63-3638, Idaho Code, be, and the same is hereby  
5 amended to read as follows:

6 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this  
7 chapter, except as may otherwise be required in sections 63-3203 and  
8 63-3709, Idaho Code, shall be distributed by the state tax commission as  
9 follows:

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

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

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

20 (4) An amount equal to the sum required to be certified by the chair-  
21 man of the Idaho housing and finance association to the state tax commis-  
22 sion pursuant to section 67-6211, Idaho Code, in each year is continuously  
23 appropriated and shall be paid to any capital reserve fund, established by  
24 the Idaho housing and finance association pursuant to section 67-6211, Idaho  
25 Code. Such amounts, if any, as may be appropriated hereunder to the capital  
26 reserve fund of the Idaho housing and finance association shall be repaid for  
27 distribution under the provisions of this section, subject to the provisions  
28 of section 67-6215, Idaho Code, by the Idaho housing and finance associa-  
29 tion, as soon as possible, from any moneys available therefor and in excess  
30 of the amounts which the association determines will keep it self-support-  
31 ing.

32 (5) An amount equal to the sum required by the provisions of sections  
33 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated  
34 by section 63-718(3), Idaho Code, is continuously appropriated and shall be  
35 paid as provided by sections 63-709 and 63-717, Idaho Code.

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

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

40 (8) For fiscal year 2011, and each fiscal year thereafter, four million  
41 one hundred thousand dollars (\$4,100,000), of which two million two hundred  
42 thousand dollars (\$2,200,000) shall be distributed to each of the forty-four  
43 (44) counties in equal amounts, and one million nine hundred thousand dol-  
44 lars (\$1,900,000) of which shall be distributed to the forty-four (44) coun-  
45 ties in the proportion that the population of the county bears to the popula-  
46 tion of the state. For fiscal year 2012, and for each fiscal year thereafter,  
47 the amount distributed pursuant to this subsection, shall be adjusted annu-  
48 ally by the state tax commission in accordance with the consumer price index  
49 for all urban consumers (CPI-U) as published by the U.S. department of la-

1 bor, bureau of labor statistics, but in no fiscal year shall the total amount  
2 allocated for counties under this subsection, be less than four million one  
3 hundred thousand dollars (\$4,100,000). Any increase resulting from the ad-  
4 justment required in this section shall be distributed to each county in the  
5 proportion that the population of the county bears to the population of the  
6 state. Each county shall establish a special election fund to which shall be  
7 deposited all revenues received from the distribution pursuant to this sub-  
8 section. All such revenues shall be used exclusively to defray the costs as-  
9 sociated with conducting elections as required of county clerks by the pro-  
10 visions of section 34-1401, Idaho Code.

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

20 (10) Eleven and five-tenths percent (11.5%) is continuously appropri-  
21 ated and shall be distributed to the revenue sharing account which is created  
22 in the state treasury, and the moneys in the revenue sharing account will be  
23 paid in installments each calendar quarter by the state tax commission as  
24 follows:

25 (a) Twenty-eight and two-tenths percent (28.2%) shall be paid to the  
26 various cities as follows:

27 (i) Fifty percent (50%) of such amount shall be paid to the vari-  
28 ous cities, and each city shall be entitled to an amount in the pro-  
29 portion that the population of that city bears to the population of  
30 all cities within the state; and

31 (ii) Fifty percent (50%) of such amount shall be paid to the vari-  
32 ous cities, and each city shall be entitled to an amount in the pro-  
33 portion that the preceding year's market value for assessment pur-  
34 poses for that city bears to the preceding year's market value for  
35 assessment purposes for all cities within the state.

36 (b) Twenty-eight and two-tenths percent (28.2%) shall be paid to the  
37 various counties as follows:

38 (i) One million three hundred twenty thousand dollars  
39 (\$1,320,000) annually shall be distributed one forty-fourth  
40 (1/44) to each of the various counties; and

41 (ii) The balance of such amount shall be paid to the various coun-  
42 ties, and each county shall be entitled to an amount in the propor-  
43 tion that the population of that county bears to the population of  
44 the state;

45 (c) Thirty-five and nine-tenths percent (35.9%) of the amount appro-  
46 priated in this subsection shall be paid to the several counties for  
47 distribution to the cities and counties as follows:

48 (i) Each city and county which received a payment under the provi-  
49 sions of section 63-3638(e), Idaho Code, during the fourth quarter

1 of calendar year 1999, shall be entitled to a like amount during  
2 succeeding calendar quarters.

3 (ii) If the dollar amount of money available under this subsection  
4 (10) (c) in any quarter does not equal the amount paid in the fourth  
5 quarter of calendar year 1999, each city's and county's payment  
6 shall be reduced proportionately.

7 (iii) If the dollar amount of money available under this subsec-  
8 tion (10) (c) in any quarter exceeds the amount paid in the fourth  
9 quarter of calendar year 1999, each city and county shall be en-  
10 titled to a proportionately increased payment, but such increase  
11 shall not exceed one hundred five percent (105%) of the total pay-  
12 ment made in the fourth quarter of calendar year 1999.

13 (iv) If the dollar amount of money available under this subsection  
14 (10) (c) in any quarter exceeds one hundred five percent (105%) of  
15 the total payment made in the fourth quarter of calendar year 1999,  
16 any amount over and above such one hundred five percent (105%)  
17 shall be paid fifty percent (50%) to the various cities in the pro-  
18 portion that the population of the city bears to the population of  
19 all cities within the state, and fifty percent (50%) to the various  
20 counties in the proportion that the population of a county bears to  
21 the population of the state; and

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

25 (i) Each such district which received a payment under the provi-  
26 sions of section 63-3638 (e), Idaho Code, during the fourth quarter  
27 of calendar year 1999, shall be entitled to a like amount during  
28 succeeding calendar quarters.

29 (ii) If the dollar amount of money available under this subsec-  
30 tion (10) (d) in any quarter does not equal the amount paid in the  
31 fourth quarter of calendar year 1999, each special purpose taxing  
32 district's payment shall be reduced proportionately.

33 (iii) If the dollar amount of money available under this subsec-  
34 tion (10) (d) in any quarter exceeds the amount distributed under  
35 paragraph (i) of this subsection (10) (d), each special purpose  
36 taxing district shall be entitled to a share of the excess based  
37 on the proportion each such district's current property tax bud-  
38 get bears to the sum of the current property tax budgets of all  
39 such districts in the state. The state tax commission shall  
40 calculate district current property tax budgets to include any  
41 unrecovered ~~foregone~~ forgone amounts as determined under section  
42 63-802(1) (e), Idaho Code. When a special purpose taxing district  
43 is situated in more than one (1) county, the state tax commission  
44 shall determine the portion attributable to the special purpose  
45 taxing district from each county in which it is situated.

46 (iv) If special purpose taxing districts are consolidated, the  
47 resulting district is entitled to a base amount equal to the sum of  
48 the base amounts which were received in the last calendar quarter  
49 by each district prior to the consolidation.



1 (v) If a special purpose taxing district is dissolved or disincorporated, the state tax commission shall continuously distribute to the board of county commissioners an amount equal to the last quarter's distribution prior to dissolution or disincorporation. The board of county commissioners shall determine any redistribution of moneys so received.

7 (vi) Taxing districts formed after January 1, 2001, are not entitled to a payment under the provisions of this subsection (10) (d).

9 (vii) For purposes of this subsection (10) (d), a special purpose taxing district is any taxing district which is not a city, a county or a school district.

12 (11) Amounts calculated in accordance with section 2, chapter 356, laws of 2001, for annual distribution to counties and other taxing districts beginning in October 2001 for replacement of property tax on farm machinery and equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool districts, the state tax commission shall distribute one-fourth (1/4) of this amount certified quarterly to each county. For school districts, the state tax commission shall distribute one-fourth (1/4) of the amount certified quarterly to each school district. For nonschool districts, the county auditor shall distribute to each district within thirty (30) calendar days from receipt of moneys from the state tax commission. Moneys received by each taxing district for replacement shall be utilized in the same manner and in the same proportions as revenues from property taxation. The moneys remitted to the county treasurer for replacement of property exempt from taxation pursuant to section 63-602EE, Idaho Code, may be considered by the counties and other taxing districts and budgeted at the same time, in the same manner and in the same year as revenues from taxation on personal property which these moneys replace. If taxing districts are consolidated, the resulting district is entitled to an amount equal to the sum of the amounts which were received in the last calendar quarter by each district pursuant to this subsection prior to the consolidation. If a taxing district is dissolved or disincorporated, the state tax commission shall continuously distribute to the board of county commissioners an amount equal to the last quarter's distribution prior to dissolution or disincorporation. The board of county commissioners shall determine any redistribution of moneys so received. If a taxing district annexes territory, the distribution of moneys received pursuant to this subsection shall be unaffected. Taxing districts formed after January 1, 2001, are not entitled to a payment under the provisions of this subsection. School districts shall receive an amount determined by multiplying the sum of the year 2000 school district levy minus .004 times the market value on December 31, 2000, in the district of the property exempt from taxation pursuant to section 63-602EE, Idaho Code, provided that the result of these calculations shall not be less than zero (0). The result of these school district calculations shall be further increased by six percent (6%). For purposes of the limitation provided by section 63-802, Idaho Code, moneys received pursuant to this section as property tax replacement for property exempt from taxation pursuant to section 63-602EE, Idaho Code, shall be treated as property tax revenues.

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

4 (13) Amounts calculated in accordance with subsection (4) of section  
5 63-602KK, Idaho Code, for annual distribution to counties and other taxing  
6 districts for replacement of property tax on personal property tax exemp-  
7 tions pursuant to subsection (2) of section 63-602KK, Idaho Code, which  
8 amounts are continuously appropriated unless the legislature enacts a dif-  
9 ferent appropriation for a particular fiscal year. For purposes of the  
10 limitation provided by section 63-802, Idaho Code, moneys received pursuant  
11 to this section as property tax replacement for property exempt from taxa-  
12 tion pursuant to section 63-602KK, Idaho Code, shall be treated as property  
13 tax revenues. If taxing districts are consolidated, the resulting district  
14 is entitled to an amount equal to the sum of the amounts that were received in  
15 the last calendar year by each district pursuant to this subsection prior to  
16 the consolidation. If a taxing district or revenue allocation area annexes  
17 territory, the distribution of moneys received pursuant to this subsection  
18 shall be unaffected. Taxing districts and revenue allocation areas formed  
19 after January 1, 2013, are not entitled to a payment under the provisions of  
20 this subsection.

21 (14) Amounts collected from purchasers and paid to the state of Idaho by  
22 retailers that are not engaged in business in this state and which retailer  
23 would not have been required to collect the sales tax, less amounts other-  
24 wise distributed in subsections (1) and (10) of this section, shall be dis-  
25 tributed to the tax relief fund created in section 57-811, Idaho Code. The  
26 state tax commission will determine the amounts to be distributed under this  
27 subsection.

28 (15) Amounts calculated in accordance with subsection (4) of section  
29 63-602A, Idaho Code, for annual distribution to counties and other tax-  
30 ing districts for replacement of property tax on tribally owned property  
31 tax exemptions pursuant to section 63-602A(1), Idaho Code, which amounts  
32 are continuously appropriated unless the legislature enacts a different  
33 appropriation for a particular fiscal year. For purposes of the limita-  
34 tion provided by section 63-802, Idaho Code, moneys received pursuant to  
35 this section as property tax replacement for property exempt from taxation  
36 pursuant to section 63-602A, Idaho Code, shall be treated as property tax  
37 revenues. If taxing districts are consolidated, the resulting district is  
38 entitled to an amount equal to the sum of the amounts that were received in  
39 the last calendar year by each district pursuant to this subsection prior to  
40 the consolidation. If a taxing district or revenue allocation area annexes  
41 territory, the distribution of moneys received pursuant to this subsection  
42 shall be unaffected. Taxing districts and revenue allocation areas formed  
43 after January 1, 2013, are not entitled to a payment under the provisions of  
44 this subsection.

45 (15<sup>6</sup>) Any moneys remaining over and above those necessary to meet and  
46 reserve for payments under other subsections of this section shall be dis-  
47 tributed to the general fund.