

IN THE HOUSE OF REPRESENTATIVES

HOUSE CONCURRENT RESOLUTION NO. 15

BY REVENUE AND TAXATION COMMITTEE

A CONCURRENT RESOLUTION

1 STATING FINDINGS OF THE LEGISLATURE AND AUTHORIZING THE LEGISLATIVE COUN-
2 CIL TO APPOINT AN INTERIM COMMITTEE TO UNDERTAKE AND COMPLETE A STUDY OF
3 PROPERTY TAXES AND PROPERTY TAX REVENUE EXPENDITURES.
4

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

6 WHEREAS, rising property taxes are a major concern to residential prop-
7 erty owners; and

8 WHEREAS, the Idaho Legislature has had many measures introduced over
9 the years regarding the property tax in an effort to provide relief to prop-
10 erty taxpayers; and

11 WHEREAS, the property tax structure is complex and requires study and
12 evaluation by the Idaho Legislature; and

13 WHEREAS, it is also reasonable to review expenditures of property tax
14 revenue in order to consider property tax relief for the citizens of the
15 state; and

16 WHEREAS, in order to provide property tax relief, it may be appropriate
17 to find alternative funding sources for the systems dependent on property
18 tax revenues; and

19 WHEREAS, it is the goal of the Legislature to provide reasonable prop-
20 erty tax relief to the citizens of the state, while still encouraging eco-
21 nomic development and providing necessary funding for local units of govern-
22 ment to operate and serve Idaho citizens; and

23 WHEREAS, the Legislative Interim Study Committee on Property Taxes and
24 Revenue Expenditures met five times in 2020 and prepared draft legislation
25 for consideration by the 2021 Legislature, but more time and attention is
26 needed to address property tax problems in Idaho.

27 NOW, THEREFORE, BE IT RESOLVED by the members of the First Regular Ses-
28 sion of the Sixty-sixth Idaho Legislature, the House of Representatives and
29 the Senate concurring therein, that the Legislative Council is authorized
30 to appoint a committee to undertake and complete a study of the property tax
31 system in Idaho, including expenditures of property tax revenues. The prin-
32 cipal goal of the committee shall be to make recommendations that provide
33 Idahoans with property tax relief, encourage economic development, and meet
34 the needs of local units of government. The Legislative Council shall de-
35 termine the number of legislators and membership from each house appointed
36 to the committee and shall authorize the committee to receive input, advice,
37 and assistance from interested and affected parties who are not members of
38 the Legislature.

39 BE IT FURTHER RESOLVED that nonlegislative members of the committee
40 may be appointed by the cochairs of the committee who are appointed by the
41 Legislative Council. Nonlegislative members of the study committee shall
42 not be reimbursed from legislative funds for per diem, mileage, or other

1 expenses and shall not have voting privileges regarding the committee's rec-
2 ommendations or proposed legislation.

3 BE IT FURTHER RESOLVED that the committee shall report its findings,
4 recommendations, and proposed legislation, if any, to the Second Regular
5 Session of the Sixty-sixth Idaho Legislature.