

Moved by Harris

Seconded by Rice

IN THE SENATE
SENATE AMENDMENT TO H.B. NO. 565

AMENDMENT TO SECTION 2

On page 3 of the printed bill, delete lines 3 and 4, and insert:

"(ii) Primarily employed for the use of construction, logging, or mining of salable minerals as defined in section 47-701A, Idaho Code; and".

AMENDMENT TO THE BILL

On page 6, following line 29, insert:

"SECTION 3. That Section 63-904, Idaho Code, be, and the same is hereby amended to read as follows:

63-904. SPECIAL PROVISIONS FOR COLLECTION OF PROPERTY TAXES ON PERSONAL PROPERTY. (1) If a personal property owner fails to make timely payment on the first one-half (1/2) provided for, the unpaid portion of the entire tax shall immediately become due and payable and a late charge as provided in section 63-201, Idaho Code, and interest as provided in section 63-1001, Idaho Code, on the unpaid portion of the first half shall be added. Interest shall be calculated from January 1 of the year following the year for which the taxes were assessed.

(2) All personal property taxes are due and payable upon demand. If no demand is made, taxes may be paid in part or in full until the tax collector issues a warrant of distraint for collection of said taxes.

(3) Whenever the county assessor notifies the tax collector of personal property that has been listed on a property roll, the tax collector may demand immediate payment of any property taxes due from the owner. Property taxes due shall be calculated using the previous year's levies, unless current year's levies are known.

(4) In lieu of demanding immediate payment of property taxes due, the county tax collector may require a surety bond adequate to secure the payment and collection of property taxes that may be due to that county.

~~(5) Property taxes on transient personal property shall be payable on demand, or in full on the due date stated on the notice. No extensions shall be granted on transient personal property.~~

~~(6)~~ In the event a taxpayer is unable to pay his personal property tax due on or before December 20, he may appeal to the county commissioners prior to the property tax becoming delinquent. If sufficient information is given to satisfy the county commissioners that the property taxes will be paid, the county commissioners may grant an extension of time for the payment of the property taxes, late charges and interest, not to exceed four (4) months. A warrant of distraint shall not be issued until the expiration of the ex-

1 tended time. No extensions shall be granted on the second one-half (1/2) of
2 the property tax.";
3 and renumber the subsequent section accordingly.

4 CORRECTION TO TITLE

5 On page 1, in line 5, following "TAX;", insert: "AMENDING SECTION
6 63-904, IDAHO CODE, TO REMOVE A PROVISION REGARDING THE TAXATION OF TRAN-
7 SIENT PERSONAL PROPERTY;".