

## STATEMENT OF PURPOSE

RS30216 / H0109

This Legislation amends section 63-602D of Idaho Code by revising language regarding hospital property tax exemptions. For a medical facility to be exempt from property taxation it must meet the definition of a hospital as defined in Idaho Code Chapter 13, title 39. Administrative and medical facilities not contained within a hospital do not qualify for an exemption. Any property losing an exemption will not be included on any new construction roll.

## FISCAL NOTE

There is no anticipated impact on the general fund. Local taxing districts that have properties losing exemptions should see a lower levy rate for all property taxpayers.

### Contact:

Representative Josh Tanner  
(208) 332-1000

**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).