

STATEMENT OF PURPOSE

RS30470 / H0248

The purpose of this legislation is to clarify which costs associated with property taxes, interest, late charges and costs may be included in the property tax deferral amounts. Currently there is a difference of interpretation between Idaho Code 63-714 which allows deferral of “any property tax due” and the way the program is presently administrated, which only allows deferral of the current year’s tax.

FISCAL NOTE

This legislation causes no additional expenditures of funds at the state or local levels of government, nor does it cause an increase or decrease in revenue for state or local governments.

Contact:

Representative Tony Wisniewski
(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).