

## STATEMENT OF PURPOSE

RS30498 / H0257

The Idaho Constitution charges the State Tax Commission with the supervision of the property tax work in Idaho's Counties. Some Counties have applied interpretations of property tax law in such matters as property tax appraisal, exemption, assessment, or equalization—against direction of the Tax Commission—frustrating uniformity throughout Idaho's property tax system. This Bill adds clarity to the current supervisory powers of the Tax Commission and provides three substantive changes: 1. Removes the hearings and proceedings under this section from review under the Administrative Procedures Act. 2. Provides clear procedural timelines and directs the Tax Commission to enforce its orders as quickly as possible through any necessary litigation. 3. Provides the Tax Commission an enforcement tool of withholding revenue sharing distributions from a County, City, or taxing district for the time in which it is non-compliant with property tax statutes or rules.

## FISCAL NOTE

There will be negligible fiscal impacts to state or local governments if this legislation passes because it does not create or expand any programs and does not require the expenditure of any funds.

### Contact:

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**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).