

Moved by Rice

Seconded by Anthon

IN THE SENATE  
SENATE AMENDMENT TO S.B. NO. 1108, As Amended

AMENDMENT TO SECTION 1

On page 1 of the engrossed bill, delete lines 24 through 41, and insert:

"(ii) The taxing district shall determine what portion of the three percent (3%) increase permitted under subparagraph (i) of this paragraph it requires and then calculate the preliminary levy rate based on the percentage chosen. In calculating the preliminary levy rate, the most current valuation data shall be used, except that for centrally assessed operating property the prior year's valuation may be used instead of the current year's valuation.

(iii) The preliminary levy rate shall be multiplied:

1. By eighty percent (80%) of the value shown on the new construction roll compiled pursuant to section 63-301A, Idaho Code; and by

2. By eighty percent (80%) of the value of annexation during the previous calendar year, as certified by the state tax commission for ~~market~~ taxable values of operating property of public utilities and by the county assessor, except for a fire protection district annexing property prior to July 1, 2021, pursuant to section 31-1429, Idaho Code, the preliminary levy rate shall be multiplied by one hundred percent".

On page 2, in line 10, following "the" insert: "property tax".

On page 3, delete lines 38 through 40, and insert:

"(k) The amount of money received in the twelve (12) months immediately preceding June 30 of the current tax year as a result of distributions of the tax provided in section 63-3502B(2), Idaho Code."

On page 4, in line 17, delete "The amount of"; and delete lines 18 through 21.

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