

## STATEMENT OF PURPOSE

RS29561 / H0663

To clarify housing and multifamily housing are allowable forms of property exemptions allowed under 63-602NN. Currently only Blaine and Kootenai Counties allow for multifamily housing to qualify for tax exemption. This proposed change would clarify that all counties would have the ability to grant the exemption for housing, however none would be required to do so.

## FISCAL NOTE

There would be no fiscal impact to the general fund of the state of Idaho. The only fiscal impact to counties would be as much as they would elect to grant the exemption.

### Contact:

Representative Ned Burns  
(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).