

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 150

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO TAX; AMENDING SECTION 63-903, IDAHO CODE, TO PROVIDE FOR THE AP-
2 PORTIONMENT OF CERTAIN LATE CHARGES AND INTEREST AND TO MAKE TECHNICAL
3 CORRECTIONS; AMENDING SECTION 63-1201, IDAHO CODE, TO PROVIDE THAT THE
4 COUNTY TAX COLLECTOR SHALL SETTLE WITH THE COUNTY AUDITOR FOR ALL COSTS,
5 LATE CHARGES, AND INTEREST COLLECTED; AMENDING SECTION 63-1202, IDAHO
6 CODE, TO PROVIDE THAT COUNTY AUDITORS SHALL TRANSMIT A SETTLEMENT OF ALL
7 MONEYS BELONGING TO EACH TAXING DISTRICT, INCLUDING ALL PROPERTY TAXES,
8 TOGETHER WITH LATE CHARGES AND INTEREST AND TO MAKE TECHNICAL CORREC-
9 TIONS; AND DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.
10

11 Be It Enacted by the Legislature of the State of Idaho:

12 SECTION 1. That Section 63-903, Idaho Code, be, and the same is hereby
13 amended to read as follows:

14 63-903. WHEN PAYABLE. (1) All property taxes extended on the property
15 and operating property rolls shall be due and payable in full to the tax col-
16 lector without late charges and interest on or before December 20 of the year
17 in which the property taxes are levied. The property taxes may be paid in
18 full or paid in two (2) halves, the first half on or before December 20 with a
19 grace period extending to June 20 for the second half if the first half is to-
20 tally paid.

21 (2) Any portion of a property tax may be paid at any time, but nothing
22 in this section shall excuse costs, interest or late charges pursuant to sec-
23 tion 63-1002, Idaho Code.

24 (3) If the first ~~one-half (1/2)~~ half is not totally paid on or before
25 December 20, late charges as defined in section 63-201, Idaho Code, and in-
26 terest as provided in section 63-1001, Idaho Code, shall be assessed. If
27 the first ~~one-half (1/2)~~ half of the property tax has been paid in part, late
28 charges and interest shall be calculated on the remaining first half tax due.

29 (4) If the second ~~one-half (1/2)~~ half is not totally paid on or before
30 June 20, late charges as defined in section 63-201, Idaho Code, and interest
31 as provided in section 63-1001, Idaho Code, shall be assessed. If the second
32 ~~one-half (1/2)~~ half has been paid in part, late charges and interest shall be
33 calculated on the remaining property tax due.

34 (5) Property taxes on the subsequent or missed property roll shall be
35 billed within thirty (30) days after delivery of the property roll to the
36 county tax collector or as otherwise provided. The tax collector shall no-
37 tify the property owner of the property taxes due without delay after de-
38 livery of the property roll. Delinquency occurs if the tax remains unpaid
39 thirty (30) days after the bills are mailed. Late charges as defined in sec-
40 tion 63-201, Idaho Code, and interest as provided in section 63-1001, Idaho
41 Code, shall be assessed in the same manner as all other property taxes.

1 (6) All property taxes and fees, together with any costs, late charges
2 and interest collected by the county tax collector, shall be remitted to the
3 county auditor as provided in section 63-1201, Idaho Code. Late charges and
4 interest shall be apportioned among the several taxing districts in the same
5 proportion as each taxing district receives in property taxes from the total
6 amount collected in property taxes for the entire county.

7 (7) Payment of any current property taxes shall not invalidate any pro-
8 ceeding in the collection of a delinquency.

9 SECTION 2. That Section 63-1201, Idaho Code, be, and the same is hereby
10 amended to read as follows:

11 63-1201. MONTHLY AND FINAL SETTLEMENT OF TAX COLLECTOR. On the first
12 Monday of each month, except the second Monday of January and July, the
13 county tax collector shall settle with the county auditor for all moneys
14 collected, including property taxes levied on property, together with any
15 costs, late charges, and interest collected, and make a detailed statement
16 under oath, showing the amount of money collected for state and county pur-
17 poses and for every city, school district, road district or other taxing
18 district or authority, since his last settlement, and shall pay all the mon-
19 eys into the county treasury upon the certificate of the county auditor, to
20 be apportioned as provided by law.

21 SECTION 3. That Section 63-1202, Idaho Code, be, and the same is hereby
22 amended to read as follows:

23 63-1202. SETTLEMENT BY COUNTY AUDITOR. (1) The county auditor must, on
24 the second Monday of each month, transmit to the clerk of every taxing dis-
25 trict having a treasurer whose duty it is to receive, keep and disburse all
26 moneys belonging to it, a settlement of all moneys belonging to each dis-
27 trict, including all property taxes, together with late charges and inter-
28 est, paid into the county treasury since the last transmittal; provided how-
29 ever, that in the months of July and January the money may be transmitted no
30 later than the twenty-fifth day of the month.

31 (2) On the second Monday of each month, the county auditor shall trans-
32 mit to the appropriate agency all moneys belonging to the state paid into the
33 county treasury on and after the second Monday of the preceding month, show-
34 ing from what sources the money was received and the amount received from
35 each source, with a statement duly sworn to before an officer authorized to
36 administer oaths.

37 SECTION 4. An emergency existing therefor, which emergency is hereby
38 declared to exist, this act shall be in full force and effect on and after
39 July 1, 2023.