

STATEMENT OF PURPOSE

RS30508 / H0246

This proposed legislation amends section 63-602D of Idaho Code by revising language regarding hospital property tax exemptions. For a medical facility to be exempt from property taxation it must meet the definition of a hospital as defined in Idaho Code Chapter 13, title 39. Administrative and medical facilities not contained within a hospital do not qualify for an exemption. Any property losing an exemption will not be included on any new construction roll. Facilities designated by the Centers for Medicare & Medicaid Services (CMS) as critical access hospitals, rural health clinics, and federally qualified health centers would remain exempt when owned by qualified non-profits.

FISCAL NOTE

There is no anticipated impact on the general fund. Local taxing districts that have properties losing exemptions should see a lower levy rate for all property taxpayers.

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).