

LOBBYIST ANNUAL REPORT FORM

**POSTED**

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State of Idaho

Ben Yursa  
Secretary of State

To Be Filed By:  
**L-2 LOBBYISTS**  
(Sec. 67-6619)

SCANNED

07 JAN 31 PM 3:42

SECRETARY OF STATE  
STATE OF IDAHO

Annual  Semi-Annual

(Type or print clearly in black ink)  
See instructions at bottom of page

Lobbyist's name and permanent business address <b>JOHN EATON</b> <b>301 S. CAPITOL BLVD.</b> <b>BOISE, ID 83702</b>	Date prepared <del>1/23</del> <b>1/31/07</b>	Period covered <input checked="" type="checkbox"/> year ending (Mo.) (Day) (Yr.) <b>12   31   06</b>
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Item 1	Totals of all reportable expenditures made or incurred by Lobbyist or by Lobbyist's Employer on behalf of Lobbyist's Employer.				
Category of Expenditure Reimbursed Personal Living and Travel Expenses Pertaining to Lobbying Activity Do Not Have to be Reported	*Total Amount for All Employers	Proportionate amounts contributed by each employer (Identify employers, under Item 3, at bottom of page.)			
		Employer No. 1	Employer No. 2	Employer No. 3	Employer No. 4
Entertainment	\$ <u>17,626.52</u>	\$ <u>17,626.52</u>	\$ _____	\$ _____	\$ _____
Food and Refreshment	_____	_____	_____	_____	_____
Living Accommodations	_____	_____	_____	_____	_____
Advertising	_____	_____	_____	_____	_____
Travel	<u>420.350</u>	<u>350 420.00</u>	_____	_____	_____
Telephone	_____	_____	_____	_____	_____
Other Expenses or Services	_____	_____	_____	_____	_____
<b>Total</b>	\$ <u>17,976.52</u> <u>18,046.52</u>	\$ <u>17,976.52</u> <u>18,046.52</u>	\$ _____	\$ _____	\$ _____

\*When the number of employers you are reporting for requires multiple L-2 forms to be filed a total amount for all employers should be entered on Page 1.

Item 2	The totals of each expenditure of more than fifty dollars (\$50) for a legislator, other holder of public office, and executive officials.			
Date	Place	Amount	Names of Legislators, Public and Executive Officials in Group	
<b>1/30/06</b>	<b>THE SPORTS ZONE (IAR 2006 LEGISLATIVE RECEPTION)</b>	<b>\$5553.33</b>	<b>(AMOUNTS INCLUDED IN TOTALS ABOVE.)</b>	
<b>5/10/06</b>	<b>SPONSOR STAFF PARTY FOR GOV. KEMPTHORNE OFFICE</b>	<b>\$500</b>		

Continued on attached page(s)

INSTRUCTIONS	Item 3
<p><b>Who should file this form:</b> Any lobbyist registered under Section 67-6617 Idaho Code</p> <p><b>Filing deadline:</b> Annual report is due on January 31st. Executive Lobbyist semi-annual report due July 31st.</p> <p><b>TO BE FILED WITH:</b></p> <p>Ben Yursa Secretary of State PO Box 83720 Boise, ID 83720-0080 Phone: (208) 334-2852 Fax: (208) 334-2282</p>	<p>Employer(s) Name(s) and Address(es)</p> <p>No. 1 <b>IDAHO ASSN. OF REALTORS</b> <b>301 S. CAPITOL, BOISE, ID 83702</b></p> <p>No. 2 _____</p> <p>No. 3 _____</p> <p>No. 4 _____</p>

Item 4	Expenditures made by the lobbyist or by the lobbyist's employer in the nature of contributions of money or other tangible or intangible personal property to any Legislator, Public or Executive Official or for or on behalf of any Legislator, Public or Executive Official.		
	Date	Amount	Name of Legislator, Public or Executive Official Receiving or Benefiting

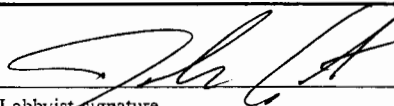
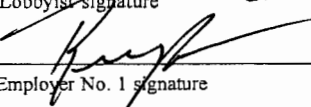
Item 5	Subject matter of proposed legislation, the number of the Senate or House Bill, Resolution or other legislative activity in which the Lobbyist was supporting or opposing.		
Subject Code (from table)	Bill, Resolution or Other Legislative Ident. Number	Appropriation Bill Number and Section Number	
	<i>SEE ATTACHED</i>		

**LEGISLATIVE SUBJECT IDENTIFICATION**

Code	Subject	Code	Subject
01	Agriculture, horticulture, farming, and livestock	17	Health service, medicine, drugs and controlled substances, health insurance, hospitals
02	Amusements, games, athletics and sports	18	Higher education
03	Banking, finance, credit and investments	19	Housing, construction, codes
04	Children, minors, youth, senior citizens	20	Insurance (excluding health insurance)
05	Church and religion	21	Labor, salaries and wages, collective bargaining
06	Consumer affairs	22	Law enforcement, courts, judges, crimes, prisons
07	Ecology, environment, pollution, conservation, zoning, land and water use	23	License, permits
08	Education	24	Liquor
09	Elections, campaigns, voting, political parties	25	Manufacturing, distribution and services
10	Equal rights, civil rights, minority affairs	26	Natural resources, forest and forest products, fisheries, mining and mining products
11	Government, financing, taxation, revenue, budget, appropriations, bids, fees, funds	27	Public lands, parks, recreation
12	Government, county	28	Social insurance, unemployment insurance, public assistance, workmen's compensation
13	Government, federal	29	Transportation, highways, streets and roads
14	Government, municipal	30	Utilities, communications, televisions, radio, newspaper, power, CATV, gas
15	Government, special districts	31	Other (please specify) _____
16	Government, state		

CERTIFICATION: I hereby certify that the above is a true, complete and correct statement in accordance with Section 67-6624 Idaho Code.

Item 6	Identify any rule, ratemaking decision, procurement, contract bid or bid process, financial services agreement or bond lobbyist was supporting or opposing.

 1/31/07  
 Lobbyist signature Date  
 1.31.07  
 Employer No. 1 signature Date  
 \_\_\_\_\_ Date  
 Employer No. 2 signature Date  
 \_\_\_\_\_ Date  
 Employer No. 3 signature Date  
 \_\_\_\_\_ Date  
 Employer No. 4 signature Date

**Idaho Association of REALTORS Legislative Action Summary**  
**4/10/2006**

Bill Number and Description	IAR Position on the Issue	Current Status
<b>SENATE BILLS</b>		
<b>S 1242 Eminent Domain (by Brandt and Moyle):</b> This amendment to existing code will clarify that condemners may only condemn land needed for public use, and will require the condemner to state in the complaint that all property to be acquired is for public use. The goal is to avoid takings of private property for private use with the power of eminent domain, as in Kelo v. New London.	MONITOR	Senate State Affairs
<b>S 1243 Eminent Domain (by Brandt and Moyle):</b> This amendment to existing code shall require condemners to clearly set forth in the complaint a description of the property and property rights to be acquired. This will remove any ambiguity about which rights are being acquired as part of the condemnation, and shall give the condemner the right to make that decision, via an order or other resolution entered by the condemner. This will prevent any ambiguity or argument about what is or is not being taken via condemnation.	MONITOR	House Floor
<b>S 1244 Eminent Domain (by Brandt and Moyle):</b> This statute shall provide that the power of eminent domain may only be used to acquire land for public purposes, not for private purposes, and is in direct response to the Kelo v. New London decision. The intent is to prevent condemners from condemning land under the guise of public use and then transferring the property for private use. Most takings currently are transportation related in Idaho, but nothing in existing law expressly prohibits taking for private use, and this has been a growing national problem. This bill expressly provides that takings for private use are not authorized by Idaho law.	MONITOR	Senate State Affairs
<b>S 1245 Eminent Domain (by Brandt and Moyle):</b> This modification to existing code would require the condemner to stand by its last pre-litigation offer and set that amount as a floor for just compensation; if the condemner asserted the amount was just compensation prior to filing suit, it cannot assert less than that amount for just compensation after suit is filed. This would ensure that good faith and the spirit of the Constitution are complied with, as condemners are charged with the constitutional obligation to assess and pay just compensation, not the lowest price they can convince a judge or jury to award.	MONITOR	Senate State Affairs
<b>S 1246 Eminent Domain (by Brandt and Moyle):</b> This section will ensure that relocation benefits are uniformly payable to individuals displaced by eminent domain. Currently, when property is acquired via eminent domain for a highway, displaced individuals receive relocation assistance. However, when property is condemned for purposes other than highways, relocation assistance is not expressly required under the current statutes (though many condemners voluntarily pay relocation benefits). This bill will ensure that all Idaho citizens who are displaced by eminent domain receive equal relocation assistance (as defined in existing code), regardless of the entity which is condemning their property or the purpose of the taking.	MONITOR	Senate amending order
<b>S 1247 Eminent Domain (by Brandt and Moyle):</b> The purpose of this revision to Idaho Code Section 7-721 is to clarify that the "Quick Take" procedure, which allows condemning authorities to take possession of private property prior to trial, is available to all condemning authorities. Currently, the statute contains a list of condemners and projects which is not all-inclusive; therefore there are some condemners which cannot take possession of property being condemned by eminent domain until after a Commissioner's Hearing and a trial on the issue of valuation.	MONITOR	House Floor
<b>S 1248 Eminent Domain (by Brandt and Moyle):</b> Kelo highlighted the need to restore balance in the area of eminent domain. One way to address this is by providing that private property owners in condemnation do not receive less than just compensation by having to pay costs and attorneys fees to prove that the condemner's assessment of just compensation was not fair; this bill allows reimbursement of reasonable costs and attorneys fees incurred by owners who prevail in condemnation cases.	MONITOR	Senate State Affairs
<b>S 1249 Eminent Domain (by Brandt and Moyle):</b> Kelo highlights the need to restore the balance between property owners and condemners. This statute will require the condemning authority to disclose its assessment of just compensation to the property owner within three months of serving a Complaint for condemnation.	MONITOR	Senate State Affairs
<b>S 1254 Eminent Domain (by Brandt and Moyle):</b> Sets up a new chapter of statute called "Protection of Real Private Property Rights" that allow for arbitration proceedings on "takings" claims	MONITOR	Senate State Affairs
<b>S 1255 Uniform Environmental Covenants Act:</b> Deals with the future use of contaminated real estate or brownfields. The act provides clear rules for a perpetual real estate interest - an environmental covenant - to regulate the use of brownfields when real estate is transferred from one owner to another.	MONITOR	LAW
<b>S 1273 Eminent Domain (by Brandt and Moyle):</b> This bill would clarify that in condemnation cases, all questions of fact except those prerequisite to the taking (as determined by statute) are decided by a jury, not a Judge, upon request of either party.	MONITOR	Senate State Affairs

**Idaho Association of REALTORS Legislative Action Summary**  
**4/10/2006**

<b><u>S 1280 Homeowner's Exemption to \$100k:</u></b> This legislation will update the homeowner property tax exemption by increasing the limit of the exemption to \$100,000 (from the current limit of \$50,000), include the value of land in the calculation of property value, and index the exemption for inflation so that the value of the exemption does not fall behind inflation.	<b>OPPOSE</b>	<b>Senate Local Gov't and Taxation</b>
<b><u>S 1290 Public Financing of Elections (by Senate D's):</u></b> Provides for public financing of elections in Idaho.	<b>OPPOSE</b>	<b>Senate State Affairs</b>
<b><u>S1296 Tenant at Sufferance:</u></b> The purpose of this legislation is to extend Idaho's unlawful detainer action (eviction proceeding) to a tenant at sufferance.	<b>SUPPORT</b>	<b>LAW</b>
<b><u>S1310 Boundary By Agreement:</u></b> This amendment to existing code would require that to adversely possess real property using boundary by agreement (including boundary by acquiesce) a written agreement fixing the boundary between adjoining parcels or real property must be provided.	<b>MONITOR</b>	<b>Held in Senate Judiciary</b>
<b><u>S1311 Adverse Possession:</u></b> Takes timeline from 5 years to 20 yrs.	<b>MONITOR</b>	<b>LAW</b>
<b><u>S1360 Real Estate Commission Housekeeping Bill:</u></b> This is the annual Housekeeping bill from the commission	<b>SUPPORT</b>	<b>LAW</b>
<b><u>S1377 School Facilities Funding:</u></b> Allows for additional funding in high growth districts.	<b>MONITOR</b>	<b>Failed to Pass Senate 16-18</b>
<b><u>Meth Lab Cleanup Rules:</u></b> These are the rules from the Department of Health and Welfare that implement S1122 the IAR sponsored last session.	<b>SUPPORT</b>	<b>PASSED</b>

**HOUSE BILLS**

<b><u>H 408 Eminent Domain (by Speaker and Governor):</u></b> This legislation adds a new Section 7-701A, Idaho Code, to provide that the right of eminent domain may be exercised on behalf of a public use, to provide that conveyance of a condemned property or an interest in a condemned property to a private party shall not be a public use and to provide application. Sections 50-2018 and 50-2903, Idaho Code, are amended to further define the terms "deteriorated area" and "deteriorating area" and make technical corrections.	<b>SUPPORT</b>	<b>Replaced with H555</b>
<b><u>H 415 Campaign Contributions (By SecState):</u></b> The purpose of this legislation is to amend the Sunshine Law to clarify that campaign contributions from affiliated entities be aggregated for the purposes of contribution limits. Other states with contribution limits and the Federal Election Campaign Act both contain similar provisions. Contribution limits are meaningless if splinter groups are each allowed a separate contribution limit.	<b>SUPPORT</b>	<b>LAW</b>
<b><u>H 418 School M&amp;O Levys (by Crow, Clark, Moyle):</u></b> This legislation lowers the public school property tax Maintenance & Operations (M&O) budget limit from 0.3 percent of the property tax value base to 1.5 percent of the property tax value beginning in property tax year 2006. Revenue losses to the school districts under this change will be paid from the general fund. Also, a budget growth cap is applied that limits non-voter approved school property tax budgets to 3% plus the value of new construction. This legislation provides a 3% cap statewide for school property taxes and would provide that property tax replacement would grow at a rate of 3 percent each year.	<b>SUPPORT W/ NO OFFSETTING TAX INCREASE</b>	<b>Held Subject to Call of Chair - Replaced with H678</b>
<b><u>H 419 Property Taxes (by Crow, Clark, Moyle):</u></b> This legislation will eliminate the "forgone amount" concept in developing budgets for taxing districts. It limits the carry over period of the unused portion of growth increase to the following year. When the foregone balance is taken, it will not be used in future budget calculations. Additionally this legislation limits the use of new construction in the year that it occurs and the new construction will not be used in future years.	<b>SUPPORT</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>H 420 Property Taxes (by Crow, Clark, Moyle):</u></b> The purpose of this legislation is to put a moratorium on the ratio study for 2006 values. The net effect is that property taxes will not increase for one year.	<b>MONITOR</b>	<b>Tabled at Sponsor Request</b>
<b><u>H 421 Property Taxes (by Interim Committee):</u></b> This legislation expands the home owners exemption from the lower of 50% of assessed valuation or \$50,000 to the lower of 50% of assessed valuation or \$75,000. It also indexes the maximum allowable deduction for succeeding years to cost of living adjustments as determined by the federal government.	<b>OPPOSE</b>	<b>House Floor</b>
<b><u>H 422 Property Taxes (by Interim Committee):</u></b> This legislation expands the "Circuit Breaker" law because the assessed valuation of homes is increasing faster than the consumer price index to which the law indexed. This represents a movement from the current \$22,500 to \$28,000 as the income qualifier and an increase from \$1200 to \$1,320 as the maximum amount of participation by the state. After this one time step up, the law will continue to be indexed to the CPI.	<b>SUPPORT</b>	<b>To Governor</b>

**Idaho Association of REALTORS Legislative Action Summary**  
**4/10/2006**

<b><u>H 423 Property Taxes (by Interim Committee):</u></b> This legislation allows for the inclusion of the value of the residential home site when computing property valuations for the homeowners exemption.	<b>OPPOSE</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>H 424 Property Taxes (by Interim Committee):</u></b> This legislation reduces the maximum property tax levy for Maintenance and Operations of schools from .3% to .15%. It also repeals .10% of property tax replacement which has been capped at \$75,000,000 and is currently being funded through the general fund.	<b>MONITOR</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>H 425 Property Taxes (by Interim Committee):</u></b> This legislation authorizes the Idaho Housing and Finance Association, Director of the Department of Insurance and the Director of the Department of Finance to promulgate rules authorizing their respective participants to engage in the issuance of reverse mortgages to persons over 62 years of age for the purpose of paying property taxes that they otherwise may not be able to afford.	<b>OPPOSE</b>	<b>Tabled at Sponsor Request</b>
<b><u>H 426 Property Taxes (by Interim Committee):</u></b> This legislation allows school districts to impose an impact fee of \$2.50/sq. ft. on new residential construction.	<b>OPPOSE</b>	<b>House Rev and Tax - Replaced with H677</b>
<b><u>H 427 Property Taxes (by Interim Committee):</u></b> This legislation provides that land that is being developed into rural home sites must meet the requirements of the agriculture exemption in order to receive the benefit of the exemption.	<b>MONITOR</b>	<b>Replaced with H676</b>
<b><u>H 428 Property Taxes (by Interim Committee):</u></b> This legislation repeals the rural development plot agricultural exemption.	<b>MONITOR</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>H 429 Property Taxes (by Jaquet):</u></b> This legislation repeals the \$75 million dollar cap placed in fiscal year 2005 on Governor Batt's property tax replacement legislation/statute of 1995. The statute authorized the state of Idaho to compensate Idaho school districts 1/10th of 1% of market value for district maintenance and operations (M&O). Tied to market value, with the rapidly escalating home values across Idaho, districts have been unable to access additional dollars from property tax replacement because of the cap.	<b>MONITOR</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>H 437 Property Taxes (by governor):</u></b> This bill increases the income brackets for low income elderly, widowed, and disabled homeowners who qualify for the "circuit breaker" property tax relief program. It will increase the maximum income level from \$22,630 in 2005 to \$30,000 in 2006.	<b>SUPPORT</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>H 438 Property Taxes (by governor):</u></b> This bill ends the rural home site development exemption from property tax as of January 1, 2006, but extends the exemption for properties eligible for the exemption in 2005.	<b>MONITOR</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>H 439 Property Taxes (by governor):</u></b> This bill would allow individual homeowners with low incomes who are elderly, disabled or widowed and who qualify for "circuit breaker" property tax relief to postpone payment of property taxes on their homes. To qualify, the homeowner must own at least half the equity in the home and the home must not be co-owned by other persons (other than a spouse) or be held in trust or subject to a life estate. The taxes and interest (at 6%) would become payable when both the homeowner and the spouse have died or the property is sold or it no longer qualifies for the homeowner's exemption. The state will reimburse counties and local governments for the tax that is not collected in the current year, up to an annual maximum of \$500,000. Repayment, when due, is to the state. The payments are deposited in a dedicated fund to be used for financing future property tax deferrals. Until the tax is paid, the state is protected by the continuation of the existing property tax lien on the property.	<b>OPPOSE</b>	<b>Replaced with H680 (revised at request of Banker's Association)</b>
<b><u>HB 449 (by United Heritage Insurance Co.):</u></b> Section 41-1314, Idaho Code, currently prohibits an Idaho-licensed insurance producer from offering or providing to an applicant or policyholder "anything of value" that is not specified in the insurance contract. Under its terms, this statute prohibits insurance companies and producers from giving away items to their clients if the item provided has any value, such as calendars, pens, or other such items or merchandise. However, it is current industry practice to give away such items to policyholders at no cost to the policyholder. Insurers should be permitted to provide items to their applicants and policyholders when such items have an aggregate value of fifty dollars or less.	<b>MONITOR</b>	<b>House Business</b>
<b><u>HB 455 (by Deal, Speaker):</u></b> This legislation creates an annual 5% cap on increases in assessed value for the purposes of property tax assessments.	<b>MONITOR</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>

**Idaho Association of REALTORS Legislative Action Summary**  
**4/10/2006**

<b><u>HB 456 \$100K Homeowner's Exemption: (by Jaquet):</u></b> Same as Senate Bill 1280	<b>OPPOSE</b>	<b>Tabled at Sponsor Request</b>
<b><u>HB 460 (by Tax Commission):</u></b> This bill amends the Idaho Income Tax Act to require a withholding tax when individual nonresidents, or business entities without a permanent place of business in Idaho, sell Idaho real property. Withholding would not be required when individual residents, or business entities with a permanent place of business in Idaho, sell Idaho real property.	<b>OPPOSE</b>	<b>House Rev and Tax - being re-drafted</b>
<b><u>HB 470 (by McKague):</u></b> Provides that the owner-occupied homestead used as the primary dwelling place of an individual who is at least seventy (70) years of age; has paid Idaho real property taxes on Idaho residential real property continuously for the immediately preceding ten(10) years, and who is the record owner holding title or who has retained or been granted a life estate, may apply for an exemption from the tax on the property each year upon application. If the owner dies, after the exemption has been approved, it shall be in force for the rest of the year.	<b>OPPOSE</b>	<b>Held in House Rev and Tax</b>
<b><u>HB 478 (by Crow, Moyle, Clark):</u></b> The proposed legislation limits all property tax portions of any budget to a three percent (3%) increase per year.	<b>MONITOR</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>HB 479 (by Crow, Moyle, Clark):</u></b> The legislation allows for M&O to grow at three percent (3%) per year and replaces all M&O property taxes with any state-generated revenues over eight percent (8%) growth per year.	<b>MONITOR</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>HB 480 (by Moyle):</u></b> This legislation will amend Chapter 8, Title 63, Idaho Code. By a vote of the people a taxing district budget could be limited. The legislation would exempt school budgets.	<b>MONITOR</b>	<b>Held in Senate Loc Gov and Taxation</b>
<b><u>HB 481 (by Crow, Moyle, Clark):</u></b> This legislation applies a moratorium on all taxing districts for fiscal years 2006 and ending in 2007 on the certification of budget requests to finance the property tax portion of their operating budgets.	<b>MONITOR</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>HB 482 (by Schaeffer):</u></b> This legislation enacts a new section 63-105FF to provide an exemption from taxation for the tax year 2007, and thereafter of that portion of the market value for assessment purposes of residential improvements which exceeds the market value for assessment purposes of the same property for the year 2006. The value remains the same for the property for taxation purposes until a transfer of ownership occurs or major improvements are made, at which time the property is reappraised with the new value becoming the valuation for assessment purposes and the new base value for the exemption. The residential improvements must be owner-occupied and the primary dwelling place of the owner as of January 1, 2006, or the date of the transfer of ownership. The exemption is not self-executing; the owner must make application in order to receive it.	<b>OPPOSE</b>	<b>Held in House Rev and Tax</b>
<b><u>HB 485 Public Infrastructure Districts:</u></b> Allows for the creation of Public Infrastructure Districts in Idaho.	<b>SUPPORT</b>	<b>Failed to Pass House 39-30</b>
<b><u>HB 494 (by LaFavour):</u></b> This bill enacts the "Public School Plant Facilities and Property Tax Relief Act of 2006". The bill repeals the Idaho Sales Tax exemptions applicable to Utility Sales which will result in approximately \$67.1 million increased revenue to the State at the 5% tax rate. The funds are dedicated to public school plant facilities.	<b>OPPOSE</b>	<b>House Rev and Tax</b>
<b><u>HB 495 (by Ringo):</u></b> This legislation returns the sales tax rate to six percent (6%) effective July 1, 2006, for the purpose of providing adequate and stable funding for Idaho's K-12 public schools.	<b>OPPOSE</b>	<b>House Rev and Tax</b>
<b><u>HB 501 (by Jaquet):</u></b> This legislation provides counties the opportunity to implement and collect a sales tax, of up to 0.5% or five tenths of one percent. It requires a 66 2/3% vote, sunsets every ten years and clarifies that the revenues are to be used for property tax relief and the funding of capital projects, exclusive of maintenance and operations, including affordable housing.	<b>OPPOSE</b>	<b>Held in House Rev and Tax</b>
<b><u>HB 502 (by Goedde, et.al.):</u></b> Local option sales tax in limited circumstances.	<b>SUPPORT</b>	<b>Held in House Rev and Tax</b>
<b><u>HB 503 (by Eskridge, et.al.):</u></b> This legislation puts a 3% cap on increases in valuation on residential property used as a primary residence.	<b>OPPOSE</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>

**Idaho Association of REALTORS Legislative Action Summary  
4/10/2006**

<b><u>HB 504 (by Werk, et.al.):</u></b> This legislation works within the existing framework of our impact fee code to provide impact fees for the construction of K-12 education facilities related to growth. School districts are given very limited authority to enact an impact fee ordinance (in conformance with all existing requirements) and expenditure of fees are allowed only within the county where they are collected.	<b>OPPOSE</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>HB 505 Property Taxes (by Roberts):</u></b> M&O to state w/ 1 cent sales tax increase.	<b>OPPOSE</b>	<b>Held in House Rev and Tax</b>
<b><u>HB 506 Property Taxes (by LaFavour):</u></b> Add a class of citizens to the circuit breaker.	<b>MONITOR</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>HB 507 Property Taxes (by McGeachin):</u></b> Freeze assessments for one year, commission a study.	<b>MONITOR</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>HB 508 Property Taxes (by Roberts):</u></b> The purpose of this legislation is to place a limit on the value of annexations.	<b>OPPOSE</b>	<b>Amended to be Truth in Taxation - House Failed to Concur</b>
<b><u>HB 509 Property Taxes (by Roberts):</u></b> The purpose of this legislation is to place a limit on the value of new construction.	<b>OPPOSE</b>	<b>House Rev and Tax - Held Subject to Call of Chair</b>
<b><u>HB 510 Property Taxes (by Roberts, Raybould and Jaquet):</u></b> Developer's Discount.	<b>MONITOR</b>	<b>House Rev and Tax - Replaced with H676</b>
<b><u>H532 Transfer Taxes (by Jaquet):</u></b> Would impose a 1% transfer tax at local option - also statewide mandatory sales price disclosure.	<b>STRONGLY OPPOSE</b>	<b>Held in House Rev and Tax</b>
<b><u>H552 Building Code Board Authority:</u></b> Allows the state Building Code Board to amend the adopted building codes.	<b>OPPOSE</b>	<b>House Business Withdrawn by Sponsor</b>
<b><u>H555 Eminent Domain (by Speaker and governor):</u></b> This is a redraft of H408 with support from cities and counties	<b>SUPPORT</b>	<b>LAW</b>
<b><u>H569 Developer's Discount (by Tamarack Resort):</u></b> Repeal exemption, create new exemption	<b>MONITOR</b>	<b>Held in House Rev and Tax</b>
<b><u>H584 Residential Mortgage Practices (by Dept. of Finance):</u></b> The purpose of this bill is to amend the Idaho Residential Mortgage Practices Act to definitively establish that engaging in mortgage brokering, mortgage lending, or mortgage loan origination activities in Idaho without a license is a violation of the Act.	<b>MONITOR</b>	<b>LAW</b>
<b><u>H658 Developer's Discount (by Barrett):</u></b> The purpose of this legislation is to provide exemption from taxation for the speculative portion of the value of each parcel of land in a rural homesite development plat until such time as improvements are being built upon the parcel, or any interest in the ownership of the parcel is sold or transferred to an unrelated entity and to provide definitions.	<b>MONITOR</b>	<b>House Rev and Tax</b>
<b><u>H676 Developer's Discount (by Lake, Raybould, Roberts):</u></b> This legislation repeals the partial exemption for parcels of land in a rural home site development plat (Idaho code 63-602FF). It also provides that platting land actively devoted to agriculture or transferring a parcel to a child or spouse does not alone cause the land to lose its agriculture exemption.	<b>MONITOR</b>	<b>LAW</b>
<b><u>H677 Impact Fees for Schools (by Lake, Moyle, Clark, Keough):</u></b> This legislation allows school districts to impose an impact fee on new residential construction of up to \$2.50/square foot. The revenue will first be used to abate unsafe school facilities and then to retire school district bonded indebtedness.	<b>OPPOSE</b>	<b>House Amending Order</b>
<b><u>H678 M&amp;O to General Fund (by Lake, Moyle, Roberts):</u></b> This legislation moved 1.5 mills of the M&O levy to the state general fund.	<b>SUPPORT</b>	<b>Held in Senate</b>

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<b><u>H679 Sales Tax Increase (by Roberts, Lake):</u></b> Raises sales tax 1/2 cent to pay for moving 1.5 mills off the M&O Levy.	<b>OPPOSE</b>	<b>Held in Senate</b>
<b><u>H680 Property Tax Deferral (rewrite of quvs bill):</u></b> This bill would allow individual homeowners with low incomes who are elderly, disabled or widowed and who qualify for "circuit breaker" property tax relief to postpone payment of property taxes on their homes.	<b>SUPPORT</b>	<b>LAW</b>
<b><u>H690 School Maintenance Funding (by Denney, Bedke):</u></b> Would provide a funding mechanism for unsafe schools.	<b>SUPPORT</b>	<b>Re-drafted as H743</b>
<b><u>H691 School Maintenance Funding (by Rusche, Ringo):</u></b>	<b>MONITOR</b>	<b>House Education</b>
<b><u>H720 Taxing District Notices (by Moyle):</u></b> Requires mailers to all property tax payers in advance of any property tax election.	<b>SUPPORT</b>	<b>Senate Loc Gov and Taxation</b>
<b><u>H732 Homes Sold for Tax Auction (by Hart):</u></b> Would provide that when a home is sold at auction for purposes of tax collection, and revenues remaining beyond the taxes due would be remitted to the owner.	<b>OPPOSE</b>	<b>Held in House Rev and Tax</b>
<b><u>H743 School Maintenance Funding (by Leadership):</u></b> Provides funding mechanism for unsafe schools.	<b>SUPPORT</b>	<b>LAW</b>
<b><u>H779 Annexation Reform:</u></b> Would require that annexations be able to be vetoed by a vote of the registered voters in the area to be annexed.	<b>OPPOSE</b>	<b>Held in House Loc Gov</b>
<b><u>H780 Impact Fees:</u></b> Would streamline the ordinance proces, and allow local jurisdictions 8 years to expend the funds	<b>SUPPORT</b>	<b>LAW</b>
<b><u>H781 Property Tax Notification:</u></b> Would make counties show which portion of property taxes collected for schools went to which purpose.	<b>SUPPORT</b>	<b>LAW</b>
<b><u>H823 Building Code Board Additions:</u></b> Would add three builders to the Idaho Building Code Board.	<b>SUPPORT</b>	<b>Died in House 33-36</b>
<b><u>H876 Property Taxes:</u></b> 3 mils w/ 1.25 cent sales tax plus HOE w/ HPI.	<b>OPPOSE</b>	<b>Died in Senate 20-15</b>
<b><u>HJR5 Constitutional Amendment on Eminent Domain:</u></b> Would amend the state Constitution to outlaw all uses of eminent domain for economic development purposes.	<b>OPPOSE</b>	<b>Held At Desk</b>