

# LOBBYIST MONTHLY REPORT FORM



**State of Idaho**  
Ben Yursa  
Secretary of State

To Be Filed By:  
**L-3** LOBBYISTS  
(Sec. 67-6619)

Page \_\_\_\_\_ of \_\_\_\_\_ Page(s)  
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06 FEB 10 PM 1:38  
SECRETARY OF STATE  
STATE OF IDAHO

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

Lobbyist's name and permanent business address  Stephen H. Ahrens Idaho Assn. of Commerce & Industry PO Box 389 Boise ID 83701-0389	Date prepared  <p style="text-align: center;">2/7/06</p>	Period covered <input checked="" type="checkbox"/> month ending <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; border: 1px solid black;">(Mo.)</td> <td style="text-align: center; border: 1px solid black;">(Day)</td> <td style="text-align: center; border: 1px solid black;">(Yr.)</td> </tr> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">31</td> <td style="text-align: center;">06</td> </tr> </table>	(Mo.)	(Day)	(Yr.)	1	31	06
(Mo.)	(Day)	(Yr.)						
1	31	06						

<b>Item 1</b>	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	\$ 1,337.24	\$ 1,337.24	\$ _____	\$ _____	\$ _____
Food and Refreshment	_____	_____	_____	_____	_____
Living Accommodations	_____	_____	_____	_____	_____
Advertising	_____	_____	_____	_____	_____
Travel	_____	_____	_____	_____	_____
Telephone	87.00	87.00	_____	_____	_____
Other Expenses or Services	80.35	80.35	_____	_____	_____
<b>Total</b>	\$ 1,504.59	\$ 1,504.59	\$ 0.00	\$ 0.00	\$ 0.00

\*When the number of employers you are reporting for requires multiple L-3 forms to be filed a total amount for all employers should be entered on Page 1.

<b>Item 2</b>	The totals of each expenditure of more than fifty dollars (\$50) for a legislator or other holder of public office.			
	Date	Place	Amount	Names of Legislators & Public Officials in Group
		None		

POSTED

Continued on attached page(s)

<b>INSTRUCTIONS</b>	<b>Item 3</b>	Employer(s) Name(s) and Address(es)
<b>Who should file this form:</b> Any lobbyist registered under Section 67-6617 Idaho Code.	No.1	Idaho Assn. of Commerce & Industry PO Box 389 Boise ID 83701-0389
<b>Filing deadline:</b> Monthly reports due within ten (10) days of the month for activities of the past month.	No.2	
<b>TO BE FILED WITH:</b> Ben Yursa Secretary of State PO Box 83720 Boise, ID 83720-0080 Phone: (208) 334-2852 Fax: (208) 334-2282	No.3	
	No.4	

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, or for or on behalf of any legislator.		
	Date	Amount	Name of Legislator Receiving or Benefited
		None	

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	
1,2,3,4,6, 7,8,9,10, 11,12,13, 14,15,16, 17,18,19, 20,21,22, 23,24,25, 26,27,28, 29,30			
<b>CERTIFICATION:</b> I hereby certify that the above is a true, complete and correct statement in accordance with Section 67-6624 Idaho Code.			

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

*Stephen H. Ahrens* 2-8-06  
 Lobbyist signature Date

## BILLS TO FOLLOW

IACI Position: + Support, - Oppose, M= Monitoring, N=Neutral)

Shaded Area=Change from Last Week

Bold=Final Action on Bill

Bill	Description	House	Senate	Final
H405 (+)	<b>(By Commerce and Human Resources)</b> Extends the sunset clause of the Workforce Development Training Fund tax an additional five years, to Jan. 1, 2012.	Commerce & Human Resources		
H406 (+)	<b>(By Commerce and Human Resources)</b> Creates a Science and Technology Advisory Council in statute, rather than by Executive Order of the Governor. Defines the governing structure of the Advisory Council.	Commerce & Human Resources		
H441 (-)	<b>(By State Tax Commission)</b> Conforms Idaho income tax to changes made to the Internal Revenue Code (IRC) after January 1, 2005, including the American Jobs Creation Act, but disallowing deductions for qualified production activity income.	Revenue & Taxation		
H442 (-)	<b>(By State Tax Commission)</b> Modifies the sales factor of the three-factor formula by which multi-state corporations apportion business income to Idaho for computing income tax. For sales of other than tangible personal property, gross receipts are included in the numerator of the factor in the same proportion that the costs of performing that sale are in this state.	Revenue & Taxation		
H444 (+)	<b>(By State Tax Commission)</b> Repeals the requirement for Idaho residents on active military duty outside Idaho for at least 120 consecutive days to reduce their exemptions and deductions in proportion to exempt military income.	Revenue & Taxation		
H445 (-)	<b>(By State Tax Commission)</b> Addresses income taxation of "pass-through entities" (S-Corporations, partnerships, limited liability companies and trusts). Authorizes the use of "composite returns" and adds a withholding requirement when making payments of taxable income to their shareholders, partners, members or beneficiaries.	Revenue & Taxation		
H460 (-)	<b>(By Rep. Wendy Jaquet)</b> Amends the Consumer Protection Act by making exorbitant prices charged to wholesalers and retailers during a declared emergency illegal. Doubles the maximum civil fine from \$5,000 to \$10,000.	State Affairs		
H484 (+)	<b>(By Idaho Mining Assoc. &amp; Milk Producers of Idaho)</b> Clarifies the sales tax exemption for pollution control equipment to be available for devices, materials and equipment that become improvements to real property. Would make eligible a synthetic liner, required by DEQ and intended to protect ground water.	Revenue & Taxation		
H485 (+)	<b>(By Alex LaBeau, Ken McClure)</b> Provides a voluntary mechanism for new growth to pay for necessary public infrastructure and minimize its impact on existing taxpayers. Permits landowners, in cooperation with cities and counties, to establish public infrastructure districts to pay for public infrastructure improvements.	Revenue & Taxation		
S1257 (-)	<b>(By Sen. Elliot Werk)</b> Allows that once a statute created through the initiative process is repealed by the Legislature, the appeal will automatically be placed on the next general election ballot for approval or rejection by the citizens of the state of Idaho.		State Affairs	
S1267 (N)	<b>(By Sens. Williams, McKenzie, McGee and Langhorst, and Reps. Wood, Rydalch, Bastian, Roberts and Smith)</b> Creates a standard, once Idaho is producing 30 million gallons of ethanol, that gasoline sold for motor vehicle use shall contain at least 10 percent ethanol.		Transportation	
S1274 (-)	<b>(By Sen. Clint Stennett)</b> Provides a moratorium until April 1, 2007 on the permitting or construction of coal-fired power plants with a generating capacity of 250 megawatts or more when the owner is not regulated by the Public Utilities Commission; allows the Legislature and counties to develop rules governing coal-fired power plants and a comprehensive energy plan.		State Affairs	

S1276 (M)	(By Sens. Stennett, Marley, Malepeai, Werk, Kelly, Langhorst and Burkett) Amends the Local Planning Act to provide notice of an ordinance amendment or proposed special use permit to residence of adjoining counties to a thermal generation power plant.		2 <sup>nd</sup> Reading	
S1281 (-)	(By Sens. Tom Gannon and Gary Schroeder) Clarifies that in Charter School admissions procedures, when capacity is insufficient to enroll all pupils who submit a timely application, that the provisions of 33-5205, Idaho Code, take precedence over any other provisions of Idaho Code.		Education	
S1282 (-)	(By Sen. Gary Schroeder) Requires that petitions to establish charter schools include statements describing the manner in which the Board of Directors of the charter school are to be elected.		Education	
S1292 (+)	(By Sens. Kelly, Stennett, Werk, Malepeai, Marley and Rep. Jaquet) Codifies a statewide process for the selection of sites for the construction and operation of energy facilities.		State Affairs	
S1293 (-)	(By Sens. Stennett, Kelly and Werk and Rep. Jaquet) Limits emissions of mercury from coal-fired thermal generating facilities to one pound per year.		Health & Welfare	
SJR 103 (-)	(By Sen. Elliot Werk) Provides that if the Legislature repeals a statute created through the initiative process, the repeal will be placed on the ballot in the next general election for approval or rejection by the people.		State Affairs	
SJR 104 (-)	(By Sen. Gary Schroeder) Provides for 2 separate councils of the State Board of Education; one would be the Council for Higher Education, the other the Council for Public Schools.		Education	
H407 (M)	<p>(By Commerce and Human Resources) Enhances the Dept. of Commerce and Labor's ability to detect and deter fraud and to recover amounts under Idaho's Employment Security Law by:</p> <ul style="list-style-type: none"> <li>• Allowing the deposit of 17% of employer UI taxes into the state-invested Employment Security Reserve Fund;</li> <li>• Providing additional methods for charging cost reimbursement employers for benefits paid to their employees;</li> <li>• Expanding the definition of fraud overpayment to include all benefits paid as a result of a claimant's willful false statement or willful failure to report a material fact;</li> <li>• Defining "employment security information" and protecting the identity of informants who report suspected violations of the Employment Security Law under an assurance of confidentiality; and</li> <li>• Allowing amounts owed for penalty and interest to the Department or the State Tax Commission to be offset against refunds owed to the debtor by either agency.</li> </ul> <p>The bill contains an emergency clause, making it effective immediately upon passage and approval.</p>	Commerce & Human Resources		
H408 (M)	(By Speaker Newcomb, Reps. Denney, Moyle and Ellsworth) Provides that the right of eminent domain may be exercised on behalf of a public use, and that such property cannot be transferred to a private party. Provides procedures for acquiring property within a deteriorated area or within adjoining areas. Limits eminent domain powers of a county-based intermodal commerce authority, and provides that no governing body shall delegate the power of eminent domain to an intermodal commerce authority or exercise the power on behalf of an intermodal commerce authority.	State Affairs		
H458 (M)	(By State Tax Commission) Changes the penalty for doing business without a seller's permit, when a permit is required, from a criminal misdemeanor to a civil penalty. Persons who are officers or employees with the duty to account for and pay over the tax for the business are also subject to the penalty.	Revenue & Taxation		

H459 (M)	<b>(By State Tax Commission)</b> Authorizes the State Tax Commission to revoke or suspend permits, licenses or accounts issued for cigarette tax, motor fuel tax and income tax withholding when the holders are no longer engaged in a business in which they are required, or when the holder is in violation of law governing these taxes.	Revenue & Taxation		
H460 (M)	<b>(By State Tax Commission)</b> Requires a withholding tax when individual nonresidents, or business entities without a permanent place of business in Idaho, sell Idaho real property.	Revenue & Taxation		
H486 (M)	<b>(By Rep. Bill Sall)</b> Suspends the tax on motor fuels for 3 months, beginning April 1, 2006.	Transportation		
H487 (M)	<b>(By Rep. Bill Sall)</b> Transfers \$49 million from the General Fund to the State Tax Commission to replace the motor fuel tax suspended for 90 days by H486.	Appropriations		
H497 (M)	<b>(By Idaho Commerce &amp; Labor)</b> Provides a rebate of sales tax paid on qualifying expenses when a minimum of \$200,000 is spent on a film and media production in Idaho over 36 months. Sunsets in 2013.	Revenue & Taxation		
H498 (M)	<b>(By Rep. Phil Hart)</b> Clarifies the definition of four terms such that the income tax, as it is imposed by the state of Idaho, conforms to the original intent of the Sixteenth Amendment to the Federal Constitution. The proposed language will insure that the Idaho Code, where it levies an income tax, will be strictly construed. Would reduce state income tax revenues by \$650 million.	Revenue & Taxation		
H513 (M)	<b>(By Rep. Darrell Boltz)</b> Adds one item to the duties of the Director of the State Department of Agriculture, allowing the Director to cooperate with producers, industry and others to encourage growth of technology within the state's agricultural industries. Allows for protection of existing agricultural and marketing channels.	Agricultural Affairs		
H517 (M)	<b>(Rep. Bob Norton)</b> Defines harvest season in Idaho as it relates to the transportation of commodities as year-round.	Transportation		
H522 (M)	<b>(Pottatch Coop. Workers Comp. Exchange)</b> Amends Section 41-2906, Idaho Code, which requires that a minimum number of 25 persons may form a domestic reciprocal insurer to transact workers compensation insurance business, to provide that a subscriber that is a corporation, limited liability company or other legal entity shall be considered as one subscriber, regardless of the number of its wholly-owned subsidiaries.	Business		
H545 (M)	<b>(By Reps. Jim Clark and George Saylor)</b> Authorizes the initiation of general water rights adjudication for those portions of northern Idaho not included within the Snake River Basin. Authorizes the adjudication of all rights to the use of water from surface and ground water sources whether or not hydraulically connected within the Coeur d'Alene-Spokane River Basin, the Palouse River Basin and the Kootenai and Clark-Ford-Pend Oreille River Basins.	Water/Fishing		
HJR 003 (M)	<b>(By Reps. Barrett, Bayer, Wood, Harwood, McKague and Hart and Sens. Sweet and Pearce)</b> Proposing an amendment to the Constitution providing that no department, agency or instrumentality of the state, or any county, or any municipality, or other political subdivision, or any other public entity with power of eminent domain shall be allowed to use economic development as a reason for exercising its power of eminent domain; and to define "economic development" as any activity including increasing tax revenues, or any project which promotes, stimulates, develops or advances the economic prosperity of a jurisdiction.	Held at Desk		
S1241 (M)	<b>(By Sen. Gary Schroeder)</b> Provides a minimum age requirement for attendance in pre-kindergarten in the districts which conduct pre-kindergarten, but does not require a district to have pre-kindergarten. Would legally allow 4-year-olds to participate in pre-kindergarten programs in public schools. No fiscal impact on the general fund, as funds for pre-kindergarten programs come from private sources.		Education	



S1242 (M)	<b>(By Sen. Skip Brandt)</b> Clarifies that land condemned by condemners may only be used for public use and not for private use with the power of eminent domain.		State Affairs	
S1243 (M)	<b>(By Sen. Skip Brandt)</b> Requires condemners to clearly describe in the complaint the property and property rights to be acquired.		State Affairs	
S1244 (M)	<b>(By Sen. Skip Brandt)</b> In response to Kelo v. New London, this legislation prevents the power of eminent domain from being used to acquire land for private purposes. Land acquired by the power of eminent domain must be used for public purposes.		State Affairs	
S1245 (M)	<b>(By Sen. Skip Brandt)</b> Ensures that condemners act in good faith when acquiring property. Requires that if litigation is filed, the basis of just compensation shall be the last pre-litigation, good faith offer given by the condemner. Just compensation now can be reduced after suit has been filed, potentially penalizing property owners who don't settle out of court.		State Affairs	
S1246 (M)	<b>(By Sen. Skip Brandt)</b> Ensures that relocation benefits are paid to all individuals displaced by eminent domain. Currently, relocation benefits are required when property is acquired for highway purposes, but are not specifically required in other instances of eminent domain.		State Affairs	
S1247 (M)	<b>(By Sen. Skip Brandt)</b> Makes the "Quick Take" method of acquiring private property condemned by eminent domain available to all condemning authorities, rather than only those currently listed in the statutes. Avoids the delay of public projects for the Commissioner's Hearing and trial currently required to settle the issue of valuation in instances where the condemner is not listed.		State Affairs	
S1248 (M)	<b>(By Sen. Skip Brandt)</b> Allows reimbursement to private property owners of reasonable costs and attorneys fees in condemnation cases involving just compensation where the owner prevails. Ensures that property owners do not receive less than just compensation, by having to pay costs and attorney fees to prove that a condemner's assessment of just compensation was not fair.		State Affairs	
S1249 (M)	<b>(By Sen. Skip Brandt)</b> Requires the condemning authority to disclose its assessment of just compensation to the property owner within 3 months of serving a condemnation complaint. Provides property owners with the same information the condemner relies upon and has access to.		State Affairs	
S1253 (M)	<b>(By Sen. Gary Schroeder)</b> Amends Section 33-208, Idaho Code to require that all school districts shall have kindergarten. As all school districts currently do have kindergarten programs in place, there is no fiscal impact to the General Fund or local school districts.		Education	
S1254 (M)	<b>(By Sen. Skip Brandt)</b> Allows private property owners alternate methods of dispute resolution regarding "takings" claims, to seek relief from unreasonable land use regulatory actions. Requires the government to demonstrate the essential nexus between the public purpose sought in land use and the degree to which private property owners are forced to bear permanent financial loss for benefit of the public. Final resolution is decided by elected government or a jury of the people.		State Affairs	
S1255 (M)	<b>(By Sen. Bart Davis)</b> Establishes the Uniform Environmental Covenants Act, which deals with the future use of contaminated real estate, or brownfields. 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.		Judiciary & Rules	
S1256 (M)	<b>(By Sen. Bart Davis)</b> The Uniform Limited Partnership Act (2001) provides a more flexible and stable basis for the organization of limited partnerships, and helps states stimulate new limited partnership business ventures. The 2001 revision recognizes modern-day uses of limited partnerships, including family limited partnerships for estate planning purposes.			

S1273 (M)	(By Sen. Skip Brandt and Rep. Mike Moyle) Clarifies that in all condemnation cases, all questions of fact except those prerequisite to the taking, are decided by a jury, not a judge, upon request of either party.		State Affairs	
S1285 (M)	(By Sen. Gary Schroeder) Establishes scholarships at Idaho's public colleges and universities, based on merit, for individuals seeking degrees in mathematics, science and engineering. The scholarships shall be implemented and administered by the Office of the State Board of Education.		Education	
S1294 (M)	(By Sen. Clint Stennett and Rep. Wendy Jaquet) Establishes that on and after Jan. 1, 2006, any newly installed or constructed equipment using coal to generate electricity with a nameplate capacity of 250 megawatts and not owned by a public utility shall be assessed by the State Tax Commission. The value of equipment will be apportioned to the various taxing districts using the apportionment formula of the public utility servicing the area where the equipment is located.		State Affairs	
S1314 (M)	(By Sen. Joe Stegner) Directs the Health Care Task Force to be the legislative oversight committee that monitors the state High Risk Reinsurance Pool.		Commerce & Human Resources	
S1333 (M)	(By Sen. John Goedde) Increases state funding for instructional staff who spend the majority of their time teaching in the math and science fields in order to attract more teachers in those fields in the K-12 arena. Fiscal impact would be \$2.8 million if all districts negotiate contracts with the incentive included.		Education	
S1344 (M)	(By Sens. John Andreason and Mike Burkett) Allows, but does not require, school districts to offer pre-school programs for children who have not yet reached the age to attend kindergarten.		Printing	
SJM 133 (M)	(By Sen. Tom Gannon) Requests the Idaho delegation of the US Environmental Agency support putting on hold the new 10 PPM Standard for arsenic in drinking water, adopted by the US Environmental Agency, until adequate research can be conducted in the United States to determine what level of arsenic is health threatening.		Resources & Environment	

## PROPERTY TAX BILLS

(IACI Position: + Support, - Oppose, M= Monitoring, N=Neutral)

Shaded Area=Change from Last Week

Bold=Final Action on Bill

Bill	Description	House	Senate	Final
H418 (M)	(By Reps. Dolores Crow, Jim Clark and Mike Moyle) 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 2006. Revenue losses to school districts under this change will be paid from the general fund. Provides a 3% cap statewide for school property taxes and provides that property tax replacement would grow at a rate of 3% annually.	Heard in Revenue & Taxation		
H419 (-)	(By Reps. Crow, Clark and Moyle) Revises how new construction or change of land use classification may be calculated for property tax revenue purposes. Eliminates the "foregone amount" concept in developing budgets for taxing districts, and limits the carry-over period of the unused portion of growth increase to the following year. Limits the use of new construction in the year it occurs and does not allow use of new construction in subsequent years.	Heard in Revenue & Taxation		
H420 (M)	(Reps. Crow, Clark and Moyle) Places moratorium on the ratio study to be performed for 2006 values. Property tax would not increase for 1 year.	Tabled in Revenue & Taxation Request on Operations		

H421 (-)	<b>(By Rep. Dennis Lake and Sen. Shawn Keough)</b> Expands the homeowners exemption from the lower of 50% of assessed valuation, or \$50,000, to the lower of 50% of assessed valuation or \$75,000. Indexes the maximum allowable deduction in succeeding years to cost of living adjustments as determined by the federal government.	Heard in Revenue & Taxation		
H422 (M)	<b>(By Rep. Lake and Sen. Keough)</b> Expands the "Circuit Breaker" law; The income qualifier changes from \$22,500 to \$28,000 and the maximum amount of participation by state increases from \$1,200 to \$1,320. In the future, the law will continue to be indexed to the CPI.	Heard in Revenue & Taxation		
H423 (-)	<b>(By Rep. Lake and Sen. Keough)</b> Allows the value of the residential home site to be included when computing property valuations for the homeowners exemption.	Heard in Revenue & Taxation		
H424 (M)	<b>(By Rep. Lake and Sen. Keough)</b> Reduces maximum property tax levy for school M&O from .3% to .15%. Repeals .10% of property tax replacement, which is currently capped at \$75 million and is funded through the general fund. Replaces lost revenues from the state general fund.	Heard in Revenue & Taxation		
H425 (-)	<b>(By Rep. Lake and Sen. Keough)</b> Authorizes the Idaho Housing and Finance Association, Department of Insurance and Department of Finance to promulgate rules authorizing their respective participants to engage in issuance of reverse mortgages to persons over 62 years of age for the purpose of paying property taxes.	Withdrawn by Sponsor		
H426 (-)	<b>(By Rep. Lake and Sen. Keough)</b> Allows school districts to impose an impact fee on new residential construction.	Heard in Revenue & Taxation		
H427 (M)	<b>(By Rep. Lake and Sen. Keough)</b> Requires that land being developed into rural home sites must meet the requirements of the agriculture exemption to receive the benefit of the exemption.	Heard in Revenue & Taxation		
H428 (M)	<b>(By Rep. Wendy Jaquet)</b> Repeals the rural development plot agricultural exemption. Defines "platting" and provides that the act of platting land actively devoted to agriculture does not necessarily cause the land to lose its agriculture status.	Heard in Revenue & Taxation		
H429 (-)	<b>(By Rep. Wendy Jaquet)</b> Repeals the \$75 million cap for school district M&O on Governor Batt's property tax replacement legislation/statute of 1995, which has prevented districts from receiving additional funds despite the rapidly increasing market value of homes in Idaho.	Heard in Revenue & Taxation		
H437 (M)	<b>(By Governor Kempthorne)</b> Increases the income brackets for homeowners who qualify for the "circuit breaker" property tax relief program. The maximum increase level increases from \$22,630 to \$30,000. The State Tax Commission will adjust the income bracket each year to reflect changes in the consumer price index.	Heard in Revenue & Taxation		
H438 (M)	<b>(By Governor Kempthorne)</b> Ends the rural home site development exemption from property tax as of Jan. 1, 2006, but extends the exemption until Dec. 31, 2010 or the start of construction of a building or sale or transfer of property, for properties eligible for the exemption in 2005.	Heard in Revenue & Taxation		
H439 (M)	<b>(By Governor Kempthorne)</b> Allows individual homeowners who qualify for "circuit breaker" property tax relief to postpone payment of property taxes on their homes.	Heard in Revenue & Taxation		
H455 (M)	<b>(By Reps. Bill Deal, Bruce Newcomb, George Eskridge, Bob Nonini, Eric Anderson, and Frank Henderson and Sen. Shawn Keough)</b> Exempts from property tax any increase in the net taxable value of real property of a taxpayer in excess of 5% per year. Declares an emergency and provides for retroactive application.	Revenue & Taxation		
H456 (-)	<b>(By Rep. Wendy Jaquet)</b> Updates the homeowner exemption for inflation, raises the upper limit to \$100,000, indexes the homeowner exemption and includes the lot.	Revenue & Taxation		



H461 (M)	<b>(By State Tax Commission)</b> Corrects property tax laws by: <ul style="list-style-type: none"> <li>• Providing that property not taxed due to the exemption for "significant capital improvements" shall not be included on any new construction roll;</li> <li>• Strikes any requirement that exempted property be included on any new construction roll; and</li> <li>• Deletes obsolete language requiring percentage reduction of state money under the circuit breaker property tax relief program.</li> </ul>	Revenue & Taxation		
H470 (M)	<b>(By Rep. Shirley McKague)</b> Provides that the owner-occupied homestead used as the primary dwelling place of an individual who is at least 70 years of age, has paid Idaho real property taxes on Idaho residential real property continuously for the immediately preceding 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.	Revenue & Taxation		
H478 (M)	<b>(By Reprs. Mike Moyle, Dolores Crow and Jim Clark)</b> Limits all property tax portions of any budget to a 3% increase per year.	Revenue & Taxation		
H479 (M)	<b>(By Reprs. Moyle, Crow &amp; Clark)</b> Allows for public school M&O to grow at 3% per year and replaces all M&O property taxes with any state-generated revenues over 8% growth per year.	Revenue & Taxation		
H480 (M)	<b>(By Rep. Mike Moyle)</b> Amends Chapter 8, Title 63, Idaho Code to allow a taxing district budget to be limited by a vote of the people. Exempts school budgets.	Revenue & Taxation		
H481 (M)	<b>(By Rep. Jim Clark)</b> 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 budget.	Revenue & Taxation		
H482 (M)	<b>(By Rep. Robert Schaefer)</b> Provides a tax exemption for 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 owner must make application in order to receive the exemption.	Revenue & Taxation		
H494 (M)	<b>(By Rep. Nicole LeFavour)</b> Enacts "Public School Plant Facilities and Property Tax Relief Act of 2006". Repeals Idaho Sales Tax exemptions applicable to Utility Sales which will add approximately \$67.1 million increased revenue to the State at the 5% tax rate. Funds are dedicated to public school plant facilities, to be applied in the following order: (1) First available revenues each year are allocated to public schools as matching funds for amortizing bonded indebtedness on all bonds issued on and after Sept. 15, 2002, and (2) Next available revenues each year to provide matching funds for school facility maintenance to a maximum of three quarters of one percent (0.75), and (3) Any excess to be utilized by the Permanent Building Fund as may be provided by law.	Revenue & Taxation		
H495 (M)	<b>(By Rep. Shirley Ringo)</b> Returns the sales tax rate to 6%, effective July 1, 2006, to provide adequate and stable funding for K-12 public schools.	Revenue & Taxation		
H501 (M)	<b>(By Rep. Wendy Jaquet)</b> Allows counties to implement and collect a sales tax, of up to 0.5% or five tenths of one percent, if requires a 60/2/3% vote, sunsets every 10 years and clarifies that revenues are to be used for property tax relief and funding capital projects, exclusive of maintenance and operations, including affordable housing.	Revenue & Taxation		

H502 (M)	(By Reps. Chadderton, Henderson, Saylor and Sens. Coe, Goble, Compton) Authorizes counties to adopt local option sales taxes. Requires that the measure (1) Be put to the voters and obtain a minimum of 66.23% approval, (2) Set forth the capital project to be funded, (3) Be set for a period of time, 10 years or less, and (4) Set forth the rate of taxation and that rate shall not exceed .5%. Not less than 50% of the revenue generated would be applied to reduce existing property taxes and the balance of such revenues used to provide needed services which would otherwise be paid for by general fund revenues. Elections can only be held on primary and general election dates and 40% of the registered voters must vote to validate the outcome. No general fund impact.	Revenue & Taxation	
H503 (M)	(By Reps. Eskridge, Anderson, Deal, Henderson, Nonini, Bayer and Sens. Keough, Broadsword) Puts a 3% cap on increases in valuation on residential property used as a primary residence. This legislation has no impact on state general funds, however, the State Tax Commission estimates a reduction in 2005 taxable values by \$2.9 billion, resulting in a tax shift of about \$42.5 million in taxes the first year and a reduction in the school M&O, of about \$10 million in the second year.	Revenue & Taxation	
H504 (M)	(By Sens. Werk, Keough, Corder and Reps. Jaquet, Anderson, Saylor) Works within the existing framework of Idaho impact fee code to provide impact fees for the construction of K-12 education facilities related to growth. School districts would be given very limited authority to enact an impact fee ordinance (in conformance with all existing requirements) and expenditure of fees would be allowed only within the county where they are collected.	Revenue & Taxation	
H505 (M)	(By Rep. Ken Roberts) Repeals school M&O levy. Funds would be replaced, up to the equalized funding level, by an increased General Fund appropriation to public schools. Source of additional General Funds would be raising the state Sales Tax to 6%. This would have no impact on 110 of the state's 114 school districts and no impact on charter schools. It removes nearly \$290 million in FY 2007 School M&O property taxes. The state would replace approximately \$244 million, up to the equalized funding level provided to 110 of the 114 school districts, assuming that funding is provided for a 3% increase in per support unit discretionary funds. Legislation allows the four wealthiest school districts to levy the difference between what they are receiving now from their M&O levy and what the state will provide in equalized funding. (They currently receive no state equalization funding). The \$244 million state cost would be mostly covered through the \$210 million raised by increasing the Sales Tax from 5% to 6%, with the balance absorbed by future economic growth. The result is a net \$34 million tax reduction.	Hearings Revenue & Taxation	
H506 (M)	(By Rep. Nicole LeFavour) Makes the Circuit Breaker property tax relief program available to a class of non-elderly, working people whose total property tax meets or exceeds 10% of their annual adjusted gross income from all sources. Qualification for this program is intended to use the same income brackets and ceiling as the existing Circuit Breaker but also requires qualification based on the Federal Earned Income Tax Credit which provides income tax relief to 97,765 working families in Idaho. By targeting this segment of the circuit breaker at those whose property tax meets or exceeds 10% of their income, this program will focus relief on households in those areas where property tax is highest, particularly compared to wages and earned income. With 97,765 people qualifying for the Federal EITC in 2005, weighted heavily toward those living in areas with high property values, impact to the State general fund will be \$18 million, essentially doubling the size of the Circuit Breaker program.	Hearings Revenue & Taxation	



H507 (M)	(By Rep. Janice McGeachin) Establishes that the ratio between the market value and assessed value of real property shall not apply to values established for 2006. Also directs the State Tax Commission to conduct a comprehensive review of Idaho's current tax structure, perform an in-depth analysis of major policy recommendations, investigate measures other states have taken to effectively control the growth of property taxes, and to report findings to the legislature.	Heard in Revenue & Taxation		
H508 (M)	(By Rep. Ken Roberts) Allows a taxing district to include only 50% of the value of annexation during the previous calendar year for property tax budget limitation purposes.	Heard in Revenue & Taxation		
H509 (M)	(By Rep. Ken Roberts) Revises how taxing districts can calculate value of new construction and limits how that new construction value may be included in a taxing district's budget for property tax limitation purposes.	Heard in Revenue & Taxation		
H510 (M)	(By Reps. Roberts, Raybould, Jaquet and Sens. Corder, Little, Langhorst) Repeals the partial exemption for parcels of land in a rural home site development plat. It also provides that platting land actively devoted to agriculture does not alone cause the land to lose its agriculture exemption. Effective Jan. 1, 2006. No fiscal impact to the General Fund.	Revenue & Taxation		
H532 (M)	(By Rep. Wendy Jaquet) Provides for a local option real estate transfer tax. Implementation and collection requires a 66 2/3% vote to not exceed 10 years on a consolidated election date. The tax may not exceed 1% of the sales price. Exempts residential homes under the state median price. Revenues are targeted 50% for property tax relief and capital 50% for one-time expenditures.	Revenue & Taxation		
S1280 (-)	(By Sens. David Langhorst, Elliot Werk, Clint Stennett, Bert Marley, Mike Burkett, Edgar Malepeai and Kate Kelly) Increases the limit of the homeowners property tax exemption to \$100,000 (from the current \$50,000). Includes the value of land in the calculation of property value and indexes the exemption for inflation.		Local Government & Taxation	