



Eric Milstead
Director

Legislative Services Office

Idaho State Legislature

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MEMORANDUM

TO: Rules Review Subcommittee of the Senate Local Government & Taxation Committee and the House Revenue & Taxation Committee

FROM: Division Manager - Kristin Ford

DATE: September 17, 2018

SUBJECT: State Tax Commission

IDAPA 35.01.03 - Property Tax Administrative Rules - Proposed Rule (Docket No. 35-0103-1802)

Summary and Stated Reasons for the Rule

The State Tax Commission submits notice of proposed rulemaking relating to Property Tax. The agency states that the rule is being promulgated in furtherance of 2018 HB 492 passed by the 2018 Legislature, which created a special property tax reduction for veterans with a service connected disability of 100%. The rule clarifies that the property tax reduction continues for a surviving spouse of the disabled veteran with certain conditions, and that the spouse may file the application on behalf of the deceased veteran to receive the benefit.

Negotiated Rulemaking / Fiscal Impact

The agency states that negotiated rulemaking was conducted. The Notice of Intent to Promulgate Rules - Negotiated Rulemaking was published in the June 6, 2018 edition of the Idaho Administrative Bulletin, Vol. 18-6, page 110. No fiscal impact is expected.

Statutory Authority

The proposed rule appears to be within the agency's statutory authority under section 63-105(2) and 63-705A, Idaho Code.

cc: State Tax Commission
Kimberlee Stratton

*** PLEASE NOTE ***

Per the Idaho Constitution, all administrative rules must be reviewed by the Legislature during the next legislative session. The Legislature has 3 options with this rulemaking docket: **1)** Approve the docket in its entirety; **2)** Reject the docket in its entirety; or **3)** Reject the docket in part.

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