

March 23, 2021

To Representative Youakim
From Alexandra Haigler, Legislative Analyst
 Christopher Kleman, Legislative Analyst
 Jared Swanson, Legislative Analyst
 Sean Williams, Legislative Analyst
Subject Contents of the H1735A4 amendment (author's amendment)

Below is a summary of what each line of the author's amendment accomplishes:

Page and Line(s)	Purpose
1.3 to 1.14	Changes the refund of property taxes that is available to properties exempt under section 1 of article 1 so that only state general tax paid in 2020 and 2021 will be refunded.
1.15, 1.16, and 2.8	Moves the effective date of the manufactured home property class rate change from taxes payable in 2022 to taxes payable in 2023.
1.17 and 1.18	Removes an ambiguous sentence from the homestead application date provision.
1.19 and 1.20	Clarifies that fire protection special taxing districts must meet the qualification and program requirements in order to receive fire related state aids.
1.21 and 1.22	Corrects statutory reference to fire protection related state programs.
1.23 – 2.7	Limits energy improvement project assessments on residential property to five unit or more properties and requires lienholder notice.
2.9	Corrects an incorrect clause reference.
2.10 – 2.13	Removes a sentence that indicates the LOST provision is in addition to existing local taxes imposed by special law.
2.14 – 2.19	Adds a sentence that indicates the LOST provision is in addition to existing local taxes imposed by special law.
2.20	Clarifies that excess increment that should have been previously returned to the county auditor are considered unobligated increments available for transfer.

Page and Line(s)	Purpose
2.21	Deletes section 1 of article 6 (depreciation calculation for wind and solar energy conversion systems).
2.22 – 2.28	For tourism improvement districts, requires a majority vote of business owners for the petition and objection provisions and clarifies that a municipality may only impose a service charge for district services.
2.29	Clarifies information that counties must report to the commissioner of revenue for the 4d report.

AH/CK/JS/SW/mc