



HB0098

Property tax-homeowner's exemption.

Sponsored By: Joint Revenue Interim Committee

AN ACT relating to taxation; establishing a homeowner's exemption for primary residences; providing a penalty for false claims; specifying applicability; providing a sunset date; and providing for an effective date.

1/9/2023 Bill Number Assigned
1/10/2023 H Received for Introduction
1/17/2023 H Introduced and Referred to H03 - Revenue
2/2/2023 H03 - Revenue:Recommend Amend and Do Pass 5-4-0-0-0

ROLL CALL

Ayes: Representative(s) Bear, Harshman, Locke, Strock, Zwonitzer
Nays: Representative(s) Byron, Northrup, Oakley, Storer
Ayes 5 Nays 4 Excused 0 Absent 0 Conflicts 0

2/2/2023 :Rerefer to H02 - Appropriations
2/6/2023 H02 - Appropriations:Recommend Do Pass 4-3-0-0-0

ROLL CALL

Ayes: Representative(s) Henderson, Larsen, Stith, Zwonitzer
Nays: Representative(s) Nicholas, Sherwood, Walters
Ayes 4 Nays 3 Excused 0 Absent 0 Conflicts 0

2/6/2023 H Placed on General File

HB0098HS001/ADOPTED

Page 1-line 3 After "claims;" insert "specifying applicability; providing a sunset date; providing an appropriation;".

Page 2-line 2 After "exemption." insert "This paragraph is repealed December 31, 2025.".

Page 5-after line 3 Insert:

"Section 2. The exemption provided by this act shall first apply to the tax year beginning January 1, 2024.

Section 3. There is appropriated forty million dollars (\$40,000,000.00) from the general fund to the department of revenue to provide reimbursement to the school foundation program and to local governments for the reduction in revenue caused by the homeowner's exemption implemented under this act. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2026. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2026. It is the intent of the legislature that this appropriation not be included in the standard budget for the department of revenue for the immediately succeeding fiscal biennium."

Page 5-line 5 Delete "Section 2." and insert "Section 4.". HARSHMAN, CHAIRMAN

2/6/2023 H COW:Passed

2/7/2023 H 2nd Reading:Passed

HB0098H3001/ADOPTED

Page 1-line 3 In the House standing committee amendment (HB0098HS001/A) to this line, delete "providing an appropriation;".

Page 5-after line 3 Delete the House standing committee amendment (HB0098HS001/A) to this line and insert:

"**Section 2.** The exemption provided by this act shall first apply to the tax year beginning January 1, 2024.".

Page 5-line 5 Delete the House standing committee amendment (HB0098HS001/A) to this line; delete "**Section 2.**" and insert "**Section 3.**". HARSHMAN

HB0098H3002/WITHDRAWN

2/8/2023 H 3rd Reading:Passed 46-15-1-0-0

ROLL CALL

Ayes: Representative(s) Allemand, Allred, Andrew, Angelos, Banks, Bear, Berger, Burkhart, Jr, Chadwick, Chestek, Clouston, Conrad, Crago, Eklund, Haroldson, Harshman, Heiner, Henderson, Hornok, Jennings, Knapp, Larson, Jt, Lawley, Locke, Neiman, Newsome, Niemiec, Northrup, O'hearn, Olsen, Penn, Rodriguez-Williams, Singh, Slagle, Smith, Speaker Sommers, Stith, Strock, Styvar, Tarver, Trujillo, Ward, Washut, Western, Winter, Wylie

Nays: Representative(s) Brown, Byron, Davis, Larsen, Lloyd, Nicholas, Oakley, Obermueller, Ottman, Provenza, Sherwood, Storer, Walters, Yin, Zwonitzer, Dan, Zwonitzer, Dave

Excused: Representative Pendergraft

Ayes 46 **Nays** 15 **Excused** 1 **Absent** 0 **Conflicts** 0

2/9/2023 S Received for Introduction
2/13/2023 S Introduced and Referred to S03 - Revenue
2/21/2023 S03 - Revenue:Do Pass Failed 2-3-0-0-0

ROLL CALL

Ayes: Senator(s) Biteman, French

Nays: Senator(s) Ide, Mckeown, Pappas

Ayes 2 **Nays** 3 **Excused** 0 **Absent** 0 **Conflicts** 0

2/24/2023 S No report prior to CoW Cutoff
2/24/2023 S:Died in Committee Returned Bill Pursuant to SR 5-4