

Study/Purpose	LC Number	Short description
Tax increment financing	LCtif1	Requires county and school district approval before adoption of a tax increment financing provision
	LCtif2	Removes the 95 mills from the tax increment financing provision going forward with an exception for existing districts that need the increment generated from the 95 mills to pay bonds
	LCtif3	Removes the following from the tax increment financing provision: inflationary adjustments approved after the adoption of the TIF provision, voted levies approved after the adoption of the TIF provision, levies exempted under 15-10-420
	LCtif4	Allows tax increment to be used by private property owners to achieve public purposes and subjects the tax increment to recapture if the property is transferred within a certain time period
	LCtif5	Amends reporting requirements related to districts that use TIF
	LCtif6	Requires remittances, if made, to be made to all affected taxing jurisdictions and to be proportional to the taxing jurisdiction's share of the total milled levies
Elderly homeowner and renter credit	LC2ec1	Allows the elderly homeowner and renter credit to be claimed on property not subject to property taxes
Highway State Special Revenue Account	LChsra	Revises laws concerning the deposit and expenditure of highway revenue
	LCdyed	Limits access to fuel pumps that dispense dyed fuel to authorized users
Property taxable value neutrality	LCag01	Provides for the valuation of 1 acre under a residence as class four property
	LCag02	Eliminates the nonqualified agricultural property designation
	LCag03	Requires agricultural property to be used primarily for agricultural purposes
	LCag04	Simplifies 15-7-202, eligibility of land for agricultural valuation, but does not change policy. This draft is used as a basis for LCag4b.
	LCag4b	Requires a parcel to be at least 1 acre for valuation as agricultural property
Tax liens and tax deeds	LCtl01	Includes the recommendations made by the working group and some additional recommendations made during the drafting and review process. See the tax lien and tax deed bill draft summary for more details.
	LCtl02	Committee requested recommendation on how to address a situation in which more than one person seeks assignment of a tax lien
Staff suggested cleanup	LCfix1	Corrects errors contained in the 2-year property reappraisal bill from the 2015 session
Committee request	LCincr	Repeals the refundable income tax credit relief multiple
Committee request	LCbelt	Provides for primary enforcement of seatbelt laws