

1 **Revised 63-602KK (1) Commercial related property as defined in this section, not including land or**  
2 **buildings, are per the provisions of this statute exempt from taxation.**

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4 (1)(a) On and After January 1, 2009, subject to subsection (2) of this section, each taxpayer's  
5 commercially related property, not including land and buildings, defined in (b) of this section, located in  
6 the county, which is not otherwise exempt and which is not operating property, shall be exempt to the  
7 extent of one hundred thousand dollars (\$100,000). For the purposes of this section, a taxpayer  
8 includes two (2) or more organizations when the individuals or organizations are within a relationship  
9 described in section 267 of the Internal Revenue Code, as defined in section 63-3004, Idaho Code.

10 (b)(i) Commercially related property is defined as follows: machinery, equipment, tools,  
11 computers, furniture, or other items, other than land or buildings, related to a commercial, retail,  
12 manufacturing, industrial or related operation regardless of whether an item is affixed, constructively  
13 affixed, adapted to the integral use of, or intended to become a permanent part of real property as real  
14 property as defined in Title 63, Chapter 201. The machinery, equipment, tools, computers, furniture, or  
15 other items may be above or underground. The machinery, equipment, tools, computers, furniture or  
16 other items' bases, supports, and foundations are also exempt.

17 (ii) Machinery, equipment, or other items, used for heating, air conditioning, ventilation,  
18 sanitation, lighting or plumbing for the purpose of the use and comfort of the occupants of real property  
19 or the transportation of its occupants within or upon the real property are not exempt. Site  
20 improvements associated with land or buildings are also not exempt.

21 (c) The exemption and definitions in this section are applicable for property tax purposes only.  
22 This exemption and any definitions herein do not explain, limit or broaden any other law.