



February 6, 2025

TO: Members of the House Local Government

## H0104

The Idaho Cattle Association (ICA) is the official voice for all segments of the beef industry in Idaho, from seedstock breeders to commercial operators to cattle feeders. ICA is the grassroots policy development organization for Idaho's second-leading agricultural industry and is unique in that the membership spans to every corner of Idaho. **The ICA supports H104 regarding refinement of definition for agricultural buildings.**

H104 codifies the definitions of agricultural buildings, and which buildings or structures would be exempt under these definitions. Ranchers traditionally have barns, sheds, silos, and storage structures that are normally used exclusively for agricultural purposes, including housing livestock or production equipment. The county taxation structure for these buildings should not differ from those of other ag structures, as they are for agricultural use. Further, due to the nature of varying circumstances found in operations, ICA is supportive of the specific additional language that counties shall not alter, amend, deny, limit or narrow the definitions and thus the exemption that is created as a result of this bill. We are appreciative of the common sense legislation that creates an even playing field across the all counties in Idaho.

The Idaho Cattle Association urges your support of H104.

Sincerely,

Spencer Black  
ICA President



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