## STATEMENT OF PURPOSE

## RS25613

The proposed legislation would amend Section 23-404, Idaho Code, increasing the distribution from the Liquor Account to the Community College Account from \$600,000 to \$800,000. Currently, the monies transferred to the Community College Account are equally divided and then distributed to the three community colleges. With the addition of a fourth community college, the College of Eastern Idaho, the FY 2019 allocation to each community college would decrease by \$50,000, resulting in four equal allocations of \$150,000. Increasing the distribution amounts from \$600,000 to \$800,000 will allow all four community colleges to receive the current allocation rate of \$200,000 each. The Liquor Account is created through Section 23-401, Idaho Code, and consists of revenues derived from sales of alcoholic beverages and other merchandise, excise taxes, licenses, permits, fees, profits on sales, sales of properties, buildings, plants, apparatus, real estate, and securities acquired by or through the moneys belonging to the Liquor Account. Funds in the Liquor Account first cover the expenses and operations of the Liquor Division. The remaining funds are then evenly divided into two pools for distribution. The first pool is distributed to the Community College Account, Substance Abuse Treatment Fund, Public School Income Fund, Cooperative Welfare Account, and the Drug and Mental Health Court Supervision Fund based on amounts specified in Section 23-404, Idaho Code. The balance is then distributed to the General Fund. The second pool is divided between cities and counties, with 60% to cities and 40% to counties.

## **FISCAL NOTE**

The proposed amendments would increase the monies distributed from the Liquor Fund to the Community College Account and allow each of the four community colleges to receive \$200,000. Without the amendment, the allocation to each of the three community colleges in FY 2018 will be reduced by \$50,000 in FY 2019, resulting in each of the four community colleges receiving an allocation of \$150,000. The balance of the Liquor Account that is transferred to the General Fund would be reduced by \$200,000.

## **Contact:**

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).