

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 245

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO CIGARETTE AND TOBACCO PRODUCT TAXES; AMENDING SECTION 63-2520,
2 IDAHO CODE, TO REVISE A PROVISION REGARDING THE DISTRIBUTION OF CERTAIN
3 TAX REVENUES TO THE CENTRAL CANCER REGISTRY FUND AND TO REMOVE OBSOLETE
4 LANGUAGE; AND DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.
5

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Section 63-2520, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 63-2520. DISTRIBUTION OF MONEYS COLLECTED. Revenues received from the
10 taxes imposed by this chapter, and any revenues received from licenses, per-
11 mits, penalties, interest, or deficiency additions, shall be distributed by
12 the state tax commission as follows:

13 (a) An amount of money shall be distributed to the state refund account
14 sufficient to pay current refund claims. All refunds authorized under this
15 chapter by the state tax commission shall be paid through the state refund
16 account, and those moneys are continuously appropriated.

17 (b) ~~On and after July 1, 2014, the~~ The balance remaining with the state
18 treasurer after deducting the amount described in subsection (a) of this
19 section shall be distributed as follows:

20 (1) Five million dollars (\$5,000,000) shall be distributed to the per-
21 manent building fund created by section 57-1108, Idaho Code.

22 (2) ~~One hundred twenty thousand dollars (\$120,000)~~ Three hundred sixty
23 thousand dollars (\$360,000) shall be distributed to the central cancer
24 registry fund and is subject to appropriation as provided for in chapter
25 35, title 67, Idaho Code.

26 (3) Three hundred thousand dollars (\$300,000) shall be distributed to
27 the cancer control fund created by section 57-1702, Idaho Code, and is
28 subject to appropriation as provided for in chapter 35, title 67, Idaho
29 Code.

30 (4) An amount equal to the annual general fund appropriation for
31 bond levy equalization, less the amount distributed under section
32 67-7434(1), Idaho Code, if applicable, pursuant to section 33-906,
33 Idaho Code, shall be annually distributed to the general fund.

34 (5) All remaining moneys shall be distributed as follows: For fiscal
35 years on and after July 1, 2006, all moneys shall be distributed to the
36 permanent building fund with the moneys to be used for the repair, re-
37 model and restoration of the state capitol building and state facili-
38 ties pertaining to the capitol restoration until such time as the capi-
39 tol restoration is adequately funded as certified by the director of the
40 department of administration. Thereafter, all remaining moneys shall
41 be distributed in the following priority order:

1 (i) Four million seven hundred thousand dollars (\$4,700,000) to
2 be used for the purpose of paying the state match as required for
3 federal funds committed to pay the annual scheduled GARVEE debt
4 service until such time as the Idaho housing and finance associ-
5 ation certifies that any such bonds or notes are adequately paid
6 for, in accordance with chapter 62, title 67, Idaho Code;

7 (ii) Five million dollars (\$5,000,000) to the secondary aquifer
8 planning, management and implementation fund as established
9 in section 42-1780, Idaho Code. Such moneys shall be used for
10 statewide aquifer stabilization; and

11 (iii) All remaining moneys following distributions pursuant to
12 subparagraphs (i) and (ii) of this paragraph shall be distributed
13 to the transportation expansion and congestion mitigation fund
14 established in section 40-720, Idaho Code.

15 SECTION 2. An emergency existing therefor, which emergency is hereby
16 declared to exist, this act shall be in full force and effect on and after
17 July 1, 2023.