

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 539

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO RECREATIONAL PARK TRAILERS; AMENDING SECTION 39-4201, IDAHO
2 CODE, TO REVISE DEFINITIONS AND TO MAKE TECHNICAL CORRECTIONS; AMENDING
3 SECTION 39-4202, IDAHO CODE, TO PROVIDE REFERENCES TO RECREATIONAL PARK
4 TRAILERS; AMENDING SECTION 39-4203, IDAHO CODE, TO PROVIDE REFERENCES
5 TO RECREATIONAL PARK TRAILERS; AMENDING SECTION 49-104, IDAHO CODE,
6 TO PROVIDE A CORRECT CODE REFERENCE AND TO MAKE TECHNICAL CORRECTIONS;
7 AMENDING SECTION 49-117, IDAHO CODE, TO REMOVE A DEFINITION AND TO MAKE
8 A TECHNICAL CORRECTION; AMENDING SECTION 49-119, IDAHO CODE, TO DE-
9 FINE A TERM, TO REVISE A DEFINITION AND TO MAKE A TECHNICAL CORRECTION;
10 AMENDING SECTION 49-121, IDAHO CODE, TO REMOVE A DEFINITION AND TO DE-
11 FINE A TERM; AMENDING SECTION 49-410, IDAHO CODE, TO PROVIDE CORRECT
12 CODE REFERENCES; AMENDING SECTION 49-501, IDAHO CODE, TO PROVIDE THAT
13 CERTAIN TITLING REQUIREMENTS APPLY TO CERTAIN RECREATIONAL PARK TRAIL-
14 ERS; AMENDING SECTION 55-2003, IDAHO CODE, TO REVISE A DEFINITION, TO
15 REMOVE A DEFINITION, TO DEFINE A TERM AND TO MAKE TECHNICAL CORRECTIONS;
16 AMENDING SECTION 55-2004, IDAHO CODE, TO REVISE TERMINOLOGY; AMEND-
17 ING CHAPTER 3, TITLE 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION
18 63-318, IDAHO CODE, TO PROVIDE THAT CERTAIN RECREATIONAL PARK TRAILERS
19 CONSTITUTE PERSONAL PROPERTY; AMENDING SECTION 63-602KK, IDAHO CODE,
20 TO PROVIDE THAT A CERTAIN EXEMPTION FROM PERSONAL PROPERTY TAX SHALL NOT
21 APPLY TO RECREATIONAL PARK TRAILERS; AMENDING SECTION 63-3022A, IDAHO
22 CODE, TO PROVIDE A CORRECT CODE REFERENCE; AMENDING CHAPTER 36, TITLE
23 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-3606C, IDAHO CODE, TO
24 ESTABLISH PROVISIONS REGARDING NEW RECREATIONAL PARK TRAILERS; AMEND-
25 ING SECTION 63-3613, IDAHO CODE, TO REVISE AND TO ESTABLISH PROVISIONS
26 REGARDING SALES PRICE; AMENDING SECTION 63-3622HH, IDAHO CODE, TO PRO-
27 VIDE THAT A CERTAIN PRODUCTION EXEMPTION DOES NOT APPLY TO RECREATIONAL
28 PARK TRAILERS, TO REVISE DEFINITIONS AND TO MAKE A TECHNICAL CORREC-
29 TION; AND PROVIDING SEVERABILITY.
30

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

32 SECTION 1. That Section 39-4201, Idaho Code, be, and the same is hereby
33 amended to read as follows:

34 39-4201. DEFINITIONS. As used in this chapter:

35 (1) "Recreational pPark trailer" means a ~~park trailer as defined in~~
36 recreational vehicle that is designed and marketed as temporary quarters for
37 recreational, camping, travel or seasonal use, is built on a single chassis
38 originally mounted on wheels, is not permanently affixed to real property
39 for use as permanent dwelling, has a gross trailer area not exceeding four
40 hundred (400) square feet in the set-up mode and is certified by its manu-
41 facturer as complying with the American National Standards Institute (ANSI)

1 A119.5 Standard for Recreational Park Trailers, and includes park models and
2 park model recreational vehicles.

3 (2) "Recreational vehicle" means a vehicular type unit primarily de-
4 signed as temporary living quarters for recreational, camping, or travel
5 use, which either has its own motive power or is mounted on or drawn by
6 another vehicle. The entities are: recreational park trailer, travel
7 trailer, camping trailer, truck camper, fifth-wheel trailer, and motor
8 home.

9 (a) "Camping trailer" means a vehicular portable unit mounted on wheels
10 and constructed with collapsible partial side walls ~~which~~ that fold for
11 towing by another vehicle and unfold at the campsite to provide tempo-
12 rary living quarters for recreational, camping or travel use.

13 (b) "Fifth wheel trailer" means a vehicular unit, mounted on wheels,
14 designed to provide temporary living quarters for recreational, camp-
15 ing or travel use, of such size or weight as not to require special high-
16 way movement permit(s), of gross trailer area not to exceed four hundred
17 (400) square feet in the set-up mode, and designed to be towed by a mo-
18 torized vehicle that contains a towing mechanism that is mounted above
19 or forward of the tow vehicle's rear axle.

20 (c) "Motor home" means a vehicular unit designed to provide temporary
21 living quarters for recreational, camping or travel use built on or
22 permanently attached to a self-propelled motor vehicle chassis or on a
23 chassis cab or van ~~which~~ that is an integral part of the completed vehi-
24 cle.

25 (d) "Travel trailer" means a vehicular unit, mounted on wheels, de-
26 signed to provide temporary living quarters for recreational, camping
27 or travel use, of such size or weight as not to require special highway
28 movement permits when towed by a motorized vehicle, and of gross trailer
29 area less than three hundred twenty (320) square feet.

30 (e) "Truck camper" means a portable unit constructed to provide tempo-
31 rary living quarters for recreational, camping or travel use, consist-
32 ing of a roof, floor and sides, designed to be loaded onto and unloaded
33 from the bed of a pickup truck.

34 SECTION 2. That Section 39-4202, Idaho Code, be, and the same is hereby
35 amended to read as follows:

36 39-4202. COMPLIANCE. No manufacturer shall sell or offer for sale
37 within this state:

38 (1) Any new recreational vehicle that is not manufactured in compliance
39 with the American National Standards Institute (ANSI) Standard A119.2 for
40 Recreational Vehicles; or

41 (2) Any new recreational park trailer that is not manufactured in com-
42 pliance with the American National Standards Institute (ANSI) A119.5 Stan-
43 dards for Recreational Park Trailers.

44 SECTION 3. That Section 39-4203, Idaho Code, be, and the same is hereby
45 amended to read as follows:

46 39-4203. EXEMPTION FROM LOCAL ORDINANCES OR REGULATIONS. No recre-
47 ational vehicle which meets the ANSI A119.2 Standard for Recreational

1 Vehicles or recreational park trailers which meets the ANSI A119.5 Standard
2 for Recreational Park Trailers shall be required to comply with any local
3 ordinances or regulations adopting standards relating to plumbing, heat
4 producing and electrical systems in recreational vehicles or recreational
5 park trailers.

6 SECTION 4. That Section 49-104, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 49-104. DEFINITIONS -- C. (1) "Cancellation of driver's license"
9 means the annulment or termination by formal action of the department of a
10 person's driver's license because of some error or defect in the driver's
11 license or because the licensee is no longer entitled to the driver's li-
12 cense. The cancellation of a driver's license is without prejudice and after
13 compliance with requirements, the individual may apply for a new driver's
14 license at any time after cancellation.

15 (2) "Caravaning" means the transportation of any motor vehicle into,
16 out of, or within the state operating on its own wheels or in tow for the pur-
17 pose of sale or offer of sale by any agent, dealer, manufacturer's represen-
18 tative, purchaser, or prospective purchaser, regardless of residence unless
19 the motor vehicle is licensed by the state of Idaho, or is owned by an auto-
20 mobile dealer, duly licensed as a dealer by this state. It shall also be con-
21 sidered as the transportation of property for hire by a motor vehicle upon
22 the highways of this state.

23 (3) "Certificate of liability insurance" means a certificate of lia-
24 bility insurance issued by an insurance company authorized to do business
25 in this state or a certificate of liability insurance issued by the depart-
26 ment of insurance which demonstrates current insurance against loss result-
27 ing from liability imposed by law for bodily injury or death or damage to
28 property suffered by any person caused by accident and arising out of the op-
29 eration, maintenance or use of a motor vehicle described in the certificate
30 in an amount not less than that required by section 49-117(1&7), Idaho Code,
31 and also demonstrates the current existence of any other coverage required
32 by title 41, Idaho Code, or a certificate of self-insurance issued pursuant
33 to law for each motor vehicle to be registered. A certificate of liability
34 insurance shall contain the information required by the department of insur-
35 ance, including the name and address of the owner of the motor vehicle and a
36 description of the motor vehicle including identification number if there is
37 one, or a statement that all vehicles owned by a person or entity are covered
38 by insurance, the inception date of coverage, and the name of the insurer.
39 "Certificate of liability insurance" may also include the original contract
40 of liability insurance or a true copy, demonstrating the current existence
41 of the liability insurance described in this subsection.

42 (4) "Certification of safety compliance" means that a motor carrier
43 certifies as part of its registration process that it has knowledge of the
44 federal regulations and rules promulgated by the Idaho transportation de-
45 partment and the Idaho state police applicable to motor carriers.

46 (5) "Chains" means metal traction devices required pursuant to section
47 49-948, Idaho Code, which consist of two (2) circular metal loops, one (1)
48 on each side of the tire, connected by not less than nine (9) evenly spaced
49 chains across the tire tread.

1 (6) "Coerce" means to compel or attempt to compel by threat or use of
2 force.

3 (7) "Commercial coach." (See section 39-4301, Idaho Code)

4 (8) "Commercial driver's license" means any class A, class B or class C
5 driver's license as defined in section 49-105, Idaho Code.

6 (9) "Commercial driver license information system (CDLIS)" is the in-
7 formation system established to serve as a clearinghouse for locating infor-
8 mation related to the licensing and identification of motor vehicle drivers.

9 (10) "Commercial driver training school" means a business enterprise
10 conducted by an individual, association, partnership, or corporation, for
11 the education and training of persons, either practically or theoretically,
12 or both, to operate or drive motor vehicles, and charging a consideration or
13 tuition for such services.

14 (11) "Commercial learner's permit" means a permit issued to an indi-
15 vidual by a state or other jurisdiction of domicile, in accordance with the
16 standards contained in 49 CFR 383.5, that when carried with a valid driver's
17 license issued by the same state or jurisdiction, authorizes the individual
18 to operate a commercial vehicle when accompanied by a holder of a valid com-
19 mercial driver's license (CDL) for purposes of behind-the-wheel training.

20 (12) "Commercial vehicle" or "commercial motor vehicle." (See "Vehi-
21 cle," section 49-123, Idaho Code)

22 (13) "Compliance review" means an on-site examination of motor car-
23 rier operations, which may be at the carrier's place of business, including
24 driver's hours of service, vehicle maintenance and inspection, driver
25 qualifications, commercial driver's license requirements, financial re-
26 sponsibility, accidents, hazardous materials, and such other related safety
27 and transportation records to determine safety fitness.

28 (14) "Controlled substance" means any substance so classified under
29 section 102(6) of the controlled substances act, 21 U.S.C. 802(6), and in-
30 cludes all substances listed on schedules I through V of 21 CFR part 1308,
31 as they may be revised from time to time.

32 (15) "Conviction" means:

33 (a) The person has pled guilty or has been found guilty, notwithstand-
34 ing the form of the judgment or withheld judgment. A conviction for pur-
35 poses of this title shall also include an infraction judgment.

36 (b) For purposes of disqualification or withdrawal of commercial vehi-
37 cle driving privileges only, "conviction" means an unvacated adjudica-
38 tion of guilt, or determination that a person has violated or failed to
39 comply with the law in a court of original jurisdiction or by an autho-
40 rized administrative tribunal, an unvacated forfeiture of bail or col-
41 lateral deposited to secure the person's appearance in court, a plea of
42 guilty or nolo contendere accepted by the court, the payment of a fine or
43 court cost, or violation of a condition of release without bail, regard-
44 less of whether or not the penalty is rebated, suspended or probated.

45 (16) "Crosswalk" means:

46 (a) That part of a highway at an intersection included within the con-
47 nections of the lateral lines of the sidewalks on opposite sides of the
48 highway measured from the curbs or in the absence of curbs, from the
49 edges of the traversable highway; and in the absence of a sidewalk on one
50 side of the highway, that part of a highway included within the exten-

1 sion of the lateral lines of the existing sidewalk at right angles to the
2 centerline.

3 (b) Any portion of a highway at an intersection or elsewhere distinctly
4 indicated for pedestrian crossing by lines or other markings on the sur-
5 face.

6 SECTION 5. That Section 49-117, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 49-117. DEFINITIONS -- P. (1) "Park" or "parking" means the standing
9 of a vehicle, whether occupied or not, other than temporarily for the pur-
10 pose of and while actually engaged in loading or unloading property or pas-
11 sengers.

12 (2) ~~"Park trailer." (See "Trailer," section 49-121, Idaho Code)~~

13 ~~(3) "Part-time salesman" means any person employed as a vehicle sales-~~
14 ~~man on behalf of a dealer less than thirty (30) hours per week.~~

15 (43) "Peace officer." (See section 19-5101(d), Idaho Code)

16 ~~(54) "Pedestrian" means any person afoot and any person operating a~~
17 ~~wheelchair or a motorized wheelchair or an electric personal assistive mo-~~
18 ~~bility device.~~

19 ~~(65) "Pedestrian path" means any path, sidewalk or way set-aside and~~
20 ~~used exclusively by pedestrians.~~

21 (76) (a) "Person" means every natural person, firm, fiduciary, copart-
22 nership, association, corporation, trustee, receiver or assignee for
23 the benefit of creditors, political subdivision, state or federal gov-
24 ernmental department, agency, or instrumentality, and for the purposes
25 of chapter 22 of this title shall include a private, common or contract
26 carrier operating a vehicle on any highway of this state.

27 (b) "Person with a disability" means:

28 (i) A person who is unable to walk two hundred (200) feet or more
29 unassisted by another person;

30 (ii) A person who is unable to walk two hundred (200) feet or more
31 without the aid of a walker, cane, crutches, braces, prosthetic
32 device or a wheelchair; or

33 (iii) A person who is unable to walk two hundred (200) feet or
34 more without great difficulty or discomfort due to the following
35 impairments: neurological, orthopedic, respiratory, cardiac,
36 arthritic disorder, blindness, or the loss of function or absence
37 of a limb.

38 (iv) For the purposes of chapters 3 and 4 of this title, a person
39 with a permanent disability is one whose physician certifies that
40 the person qualifies as a person with a disability pursuant to this
41 ~~subsection (7)(b) paragraph~~, and further certifies that there is
42 no expectation for a fundamental or marked change in the person's
43 condition at any time in the future.

44 ~~(87) "Personal information" means information that identifies an indi-~~
45 ~~vidual, including an individual's photograph or computerized image, social~~
46 ~~security number, driver identification number, name, address, telephone~~
47 ~~number, and medical or disability information, but does not include infor-~~
48 ~~mation on vehicular accidents, driving or equipment-related violations,~~

1 the five-digit zip code of the person's address, or status of the driver's
2 license or motor vehicle registration.

3 (98) "Pneumatic tire." (See "Tires," section 49-121, Idaho Code)

4 (~~109~~) "Pole trailer." (See "Trailer," section 49-121, Idaho Code)

5 (110) "Possessory lien" means a lien dependent upon possession for com-
6 pensation to which a person is legally entitled for making repairs or per-
7 forming labor upon, and furnishing supplies or materials for, and for the
8 towing, storage, repair, or safekeeping of, any vehicle of a type subject to
9 registration.

10 (121) "Possessory lienholder" means any person claiming a lien, that
11 lien claimed to have accrued on a basis of services rendered to the vehicle
12 which is the subject of the lien.

13 (132) "Preceding year" means, for the purposes of section 49-435, Idaho
14 Code, a period of twelve (12) consecutive months fixed by the department,
15 prior to July 1 of the year immediately preceding the commencement of the
16 registration or license year for which proportional registration is sought.
17 The department in fixing the period shall make it conform to the terms, con-
18 ditions and requirements of any applicable agreement or arrangement for the
19 proportional registration of vehicles.

20 (143) "Pressure regulator valve" means a device or system which governs
21 the load distribution and controls the weight borne by a variable load sus-
22 pension axle in accordance with a predetermined valve setting.

23 (154) "Principal place of business" means an enclosed commercial struc-
24 ture located within the state, easily accessible and open to the public at
25 all reasonable times, with an improved display area large enough to display
26 five (5) or more vehicles of the type the dealer is licensed to sell, imme-
27 diately adjoining the building, and at which the business of a dealership,
28 including the display and repair of vehicles, may be lawfully carried on
29 in accordance with the terms of all applicable building codes, zoning and
30 other land-use regulatory ordinances, and in which building the public shall
31 be able to contact the dealer or his salesmen in person or by telephone at
32 all reasonable times. The books, records and files necessary to conduct
33 the business of the dealership must be kept or reproduced electronically at
34 the dealership's licensed location(s). A dealership keeping its physical
35 books, records and files at an off-site location must notify the department
36 in writing of such location at least thirty (30) days in advance of moving
37 such books, records and files off-site. Physical books, records and files
38 must be made available to the department upon request within three (3) busi-
39 ness days of such request. The principal place of business shall display
40 an exterior sign permanently affixed to the land or building, with letters
41 clearly visible to the major avenue of traffic. In no event shall a room or
42 rooms in a hotel, rooming house, or apartment house building or a part of any
43 single or multiple unit dwelling house be considered a "principal place of
44 business" within the terms and provisions of this title unless the entire
45 ground floor of that hotel, apartment house, or rooming house building or
46 dwelling house be devoted principally to and occupied for commercial pur-
47 poses, and the office or offices of the dealer be located on the ground floor.

48 (165) "Private property open to the public" means real property not
49 owned by the federal government or the state of Idaho or any of its political

1 subdivisions, but is available for vehicular traffic or parking by the gen-
2 eral public with the permission of the owner or agent of the real property.

3 (176) "Private road" means every way or place in private ownership and
4 used for vehicular travel by the owner and those having express or implied
5 permission from the owner, but not by other persons.

6 (187) "Proof of financial responsibility" means proof of ability to re-
7 spond in damages for liability, on account of accidents occurring subsequent
8 to the effective date of the proof, arising out of the ownership, mainte-
9 nance or use of a motor vehicle, in the amount of twenty-five thousand dol-
10 lars (\$25,000) because of bodily injury to or death of one (1) person in any
11 one (1) accident, and, subject to the limit for one (1) person, in the amount
12 of fifty thousand dollars (\$50,000) because of bodily injury to or death of
13 two (2) or more persons in any one (1) accident, and in the amount of fifteen
14 thousand dollars (\$15,000) because of injury to or destruction of property
15 of others in any one (1) accident.

16 (198) "Proper authority" means a public highway agency.

17 (2019) "Public highway agency" means the state transportation depart-
18 ment, any city, county, highway district or any other state agency which has
19 jurisdiction over public highway systems and public rights-of-way.

20 (210) "Public right-of-way" means a right-of-way open to the public and
21 under the jurisdiction of a public highway agency, where the public highway
22 agency has no obligation to construct or maintain said right-of-way for ve-
23 hicular traffic.

24 (221) "Public road jurisdiction" means a public highway agency.

25 (232) "Purchase." (See "Sell," "sold," and "buy," section 49-120, Idaho
26 Code)

27 SECTION 6. That Section 49-119, Idaho Code, be, and the same is hereby
28 amended to read as follows:

29 49-119. DEFINITIONS -- R. (1) "Racing" means the use of one (1) or more
30 vehicles in an attempt to outgain, outdistance, or prevent another vehicle
31 from passing, to arrive at a given destination ahead of another vehicle,
32 or to test the physical stamina or endurance of drivers over long-distance
33 driving routes.

34 (2) "Radio operator, amateur" means any person licensed by the Federal
35 Communications Commission to engage in private and experimental two-way ra-
36 dio operation and holding a conditional class license or higher.

37 (3) "Railroad" means a carrier of persons or property upon cars oper-
38 ated upon stationary rails.

39 (4) "Railroad train" means a steam engine, electric or other motor,
40 with or without cars coupled thereto, operated upon rails.

41 (5) "Railroad sign" or "signal" means any sign, signal or device
42 erected by authority of a public body or official or by a railroad and in-
43 tended to give notice of the presence of railroad tracks or the approach of a
44 railroad train.

45 (6) "Recreational vehicle" means a motor home, travel trailer,
46 recreational park trailer, truck camper or camping trailer, with or without
47 motive power, designed for human habitation for recreational or emergency
48 occupancy. It does not include ~~pick-up~~ pickup hoods, shells, or canopies
49 designed, created or modified for occupational usage. School buses or

1 van-type vehicles which are converted to recreational use, are defined as
2 recreational vehicles.

3 (7) "Recreational park trailer." (See "Trailer," section 49-121, Idaho
4 Code)

5 (8) "Registered maximum gross weight" means the maximum gross weight
6 established on the registration document as declared by the owner at the time
7 of registration or renewal of registration.

8 (~~9~~) "Registered owner" means any person required to register a vehi-
9 cle, whether or not a lienholder appears on the title in the records of the
10 department.

11 (~~10~~) "Registration" means the registration certificate or certifi-
12 cates and license plate or plates issued under the laws of this state
13 pertaining to the registration of vehicles.

14 (~~11~~) "Rental utility trailer" means a utility trailer offered for hire
15 to the general public for private or commercial use.

16 (~~12~~) "Rescission of sale." (See section 28-2-608, Idaho Code)

17 (~~13~~) "Resident" means for purposes of vehicle registration, titling, a
18 driver's license or an identification card, a person whose domicile has been
19 within Idaho continuously for a period of at least ninety (90) days, exclud-
20 ing a full-time student who is a resident of another state. A person, includ-
21 ing a full-time student who has established a domicile in Idaho may declare
22 residency earlier than ninety (90) days for vehicle registration, titling,
23 driver's license and identification card purposes. Establishment of resi-
24 dency shall include a spouse and dependent children who reside with that per-
25 son in the domicile. A domicile shall not be a person's workplace, vacation
26 or part-time residence.

27 (~~14~~) "Residential district." (See "District," section 49-105, Idaho
28 Code)

29 (~~15~~) "Residential neighborhood" for purposes of this chapter, is an
30 area abutting a highway which is used primarily for nontransient human habi-
31 tation, parks and churches.

32 (~~16~~) "Revocation of driver's license" means the termination by formal
33 action of the department or as otherwise provided in this title of a person's
34 driver's license or privilege to operate a motor vehicle on the highways,
35 which terminated driver's license or privilege shall not be subject to re-
36 newal or restoration except that an application for a new driver's license
37 may be presented and acted upon by the department after the expiration of the
38 applicable period of time prescribed in this title.

39 (~~17~~) "Revocation of vehicle registration" means the termination by
40 formal action of the department or as otherwise provided in this title of
41 a person's vehicle registration or, in the case of fleets of vehicles, all
42 vehicle registrations in each fleet operated by a company. Upon revocation,
43 the privileges of operating the vehicles on Idaho highways is terminated
44 until the difficulty that caused the revocation is corrected and an applica-
45 tion for new registration is presented and acted upon.

46 (~~18~~) "Ridesharing arrangement" means the nonprofit transportation in
47 a passenger motor vehicle with a seating capacity not exceeding fifteen (15)
48 people including the driver, which is not otherwise used for commercial pur-
49 poses or as a public conveyance, whereby a fixed group, not exceeding fifteen
50 (15) people including passengers and driver, is transported between their

1 residences or nearby termini, and their places of employment or educational
 2 or other institutions or termini near those places, in a single daily round
 3 trip where the driver is also on the way to or from his place of employment or
 4 education or other institution.

5 (189) "Right-of-way" means the right of one (1) vehicle or pedestrian
 6 to proceed in a lawful manner in preference to another vehicle or pedestrian
 7 approaching under circumstances of direction, speed and proximity as to give
 8 rise to danger of collision unless one grants precedence to the other. The
 9 term shall not be interpreted to mean that a highway user is relieved from the
 10 duty to exercise reasonable care at all times and from doing everything to
 11 prevent an accident. Failure to yield right-of-way shall not be construed as
 12 negligence per se or as prima facie evidence of negligence.

13 (1920) "Roadway" means that portion of a highway improved, designed or
 14 ordinarily used for vehicular travel, exclusive of sidewalks, shoulders,
 15 berms and rights-of-way.

16 SECTION 7. That Section 49-121, Idaho Code, be, and the same is hereby
 17 amended to read as follows:

18 49-121. DEFINITIONS -- T. (1) "Temporary supplemental lot" means a
 19 location other than the principal place of business, or supplemental lot
 20 within the same or adjacent county as the principal place of business, where
 21 a licensed dealer may secure a license to conduct the business and is li-
 22 censed for a period of time not to exceed ten (10) days for a specific purpose
 23 such as auto shows, auctions, shopping center promotions, tent sales, etc.
 24 Temporary supplemental lots shall meet all local zoning and building codes
 25 for the type of business being conducted. The requirements for a principal
 26 place of business shall not be applicable to temporary supplemental lot lo-
 27 cations. The adjacent county restriction shall not apply if the dealer holds
 28 the franchise for the products to be displayed or sold and has approval from
 29 a manufacturer for the location where the proposed temporary supplemental
 30 lot license will be issued by the department. Nonfranchised dealers shall be
 31 permitted to temporarily display or sell their products within a one hundred
 32 seventy-five (175) mile radius of their principal place of business, upon
 33 approval by the department.

34 (2) "Tires" means:

35 (a) Metal. Every tire the surface of which in contact with the highway
 36 is wholly or partly of metal or other hard, nonresilient material.

37 (b) Pneumatic. Every tire in which compressed air is designed to sup-
 38 port the load.

39 (c) Snow tire. Every rubber tire with tread design or material embedded
 40 in the tire to improve winter traction except studded tires.

41 (d) Solid rubber. Every tire of rubber or other resilient material
 42 which does not depend upon compressed air for the support of the load.

43 (e) Studded tire. Every tire with built-in lugs of tungsten carbide
 44 or other suitable material designed to contact the road surface for im-
 45 proved winter traction.

46 (3) "Traffic" means pedestrians, ridden or herded animals, vehicles,
 47 streetcars and other conveyances either singly or together while using any
 48 highway for purposes of travel.

1 (4) "Traffic lane" or "lane of travel" means that portion of the roadway
2 for movement of a single line of vehicles.

3 (5) "Traffic-control device" means any device, whether manually,
4 electrically or mechanically operated, placed or erected by authority of a
5 public body or official having jurisdiction, for the purpose of regulating,
6 warning or guiding traffic.

7 (6) "Trailer" means:

8 (a) General. Every vehicle without motive power designed for carrying
9 persons or property and for being drawn by a motor vehicle.

10 (b) Fifth-wheel trailer. A vehicular unit equipped in the same manner
11 as a travel trailer but constructed with a raised forward section that
12 allows a bi-level floor plan. This style is designed to be towed by a ve-
13 hicle equipped with a device known as a fifth-wheel hitch, which is typ-
14 ically installed in the bed of a pickup truck.

15 (c) Fold down camping trailer. A vehicular portable unit mounted on
16 wheels and constructed with collapsible partial side walls, which fold
17 for towing by another vehicle and unfold at the campsite to provide tem-
18 porary living quarters, for recreational, camping or travel use.

19 (d) Recreational pPark trailer. A trailer designed to be towed by a mo-
20 torized vehicle, and of such size and weight as not to require a special
21 highway movement permit. It is designed for seasonal or temporary liv-
22 ing quarters and may be connected to utilities necessary for operation
23 of installed fixtures and appliances. It is built on a single permanent
24 chassis and constructed to permit set up by persons without special
25 skills recreational vehicle that is designed and marketed as temporary
26 quarters for recreational, camping, travel or seasonal use, is built
27 on a single chassis originally mounted on wheels, is not permanently
28 affixed to real property for use as permanent dwelling, has a gross
29 trailer area not exceeding four hundred (400) square feet in the set-up
30 mode and is certified by its manufacturer as complying with the American
31 National Standards Institute (ANSI) A119.5 Standard for Recreational
32 Park Trailers, and includes park models and park model recreational
33 vehicles.

34 (e) Pole trailer. Every vehicle without motive power designed to be
35 drawn by another vehicle and attached to the towing vehicle by means of
36 a reach or pole or by being boomed or otherwise secured to the towing ve-
37 hicle, and ordinarily used for transporting long or irregularly shaped
38 loads such as poles, pipes, or structural members capable, generally,
39 of sustaining themselves as beams between the supporting connections.

40 (f) Semitrailer. Every vehicle without motive power, designed for car-
41 rying persons or property and for being drawn by a motor vehicle and so
42 constructed that some part of its weight and that of its load rests upon
43 or is carried by the towing vehicle.

44 (g) Travel trailer. A vehicular unit, mounted on wheels designed to
45 provide temporary living quarters for recreational, camping, travel or
46 emergency use and of such size or weight as not to require special high-
47 way movement permits when towed by a motorized vehicle.

48 (h) Utility trailer. (See "Utility trailer," section 49-122, Idaho
49 Code)

1 (7) "Transitional ownership document" means a document used to perfect
2 a lien against creditors or subsequent purchasers when the primary owner-
3 ship document is not available and the selling dealer, new security interest
4 holder or their agent, to the best of their knowledge, will not have posses-
5 sion of the primary ownership document, within thirty (30) days of the sale,
6 or if no sale is involved, the date the contract or security agreement being
7 perfected was signed, and contains all of the following:

8 (a) The date of sale or if no sale is involved, the date the contract or
9 security agreement being perfected was signed;

10 (b) The name and address of each owner of the vehicle;

11 (c) The name and address of each security interest holder;

12 (d) If there are multiple security interest holders, the priorities of
13 interest if the security interest holders do not jointly hold a single
14 security interest;

15 (e) The vehicle identification number;

16 (f) The name of the security interest holder or person who submits the
17 transitional ownership document for the security interest holder; and

18 (g) Any other information the department may require for its records.

19 (8) "Transportation," for the purposes of chapter 22, title 49, Idaho
20 Code, means the movement of any regulated quantity of hazardous material or
21 hazardous waste within, through, or to any destination in this state upon the
22 highways of this state.

23 (9) "Transporter" means every person engaged in the business of deliv-
24 ering vehicles of a type required to be registered from a manufacturing, as-
25 sembling or distributing plant to dealers or sales agents of a manufacturer,
26 except in chapter 22, title 49, Idaho Code, where it means any person who
27 transports a hazardous material or hazardous waste within, through, or to
28 any destination upon the highways of this state.

29 (10) "Truck" means:

30 (a) Refuse/sanitation. Any vehicle designed and used solely for the
31 purpose of transporting refuse.

32 (b) General. Every motor vehicle exceeding eight thousand (8,000)
33 pounds gross weight designed, used or maintained primarily for the
34 transportation of property.

35 (c) Pickup truck. Every motor vehicle eight thousand (8,000) pounds
36 gross weight or less which is designed, used or maintained primarily for
37 the transportation of property.

38 (d) Truck camper. A portable unit constructed to provide temporary
39 living quarters for recreational, travel or camping use, consisting of
40 a roof, floor, and sides, designed to be loaded onto and unloaded from
41 the bed of a pickup truck, and containing at least one (1) of the follow-
42 ing facilities: stove; refrigerator or icebox; self-contained toilet;
43 heater or air conditioner; potable water supply including a faucet and
44 sink; separate 110-125 volt electrical power supply; or LP-gas supply.
45 Truck campers originally constructed with an overall length of six (6)
46 feet or longer shall be titled as provided in chapter 5 of this title 49.
47 A truck camper does not include pickup hoods, shells or canopies.

48 (e) Truck tractor. Every motor vehicle designed and used primarily for
49 drawing other vehicles but not so constructed as to carry a load other
50 than a part of the weight of the vehicle and load so drawn.

1 (11) "True mileage driven" means the mileage of the vehicle as regis-
2 tered by the odometer within the manufacturer's designed tolerance.

3 SECTION 8. That Section 49-410, Idaho Code, be, and the same is hereby
4 amended to read as follows:

5 49-410. SPECIAL LICENSE PLATES AND PLACARDS FOR PERSONS WITH A DIS-
6 ABILITY -- PARKING PRIVILEGES -- PLACARDS FOR CERTAIN TEMPORARILY DISABLED
7 PERSONS -- ENFORCEMENT. (1) Any person with a disability as defined in sec-
8 tion 49-117, Idaho Code, or any parent or guardian of a dependent child with
9 a disability as defined in section 49-117, Idaho Code, without regard to the
10 age of the dependent child, shall be eligible for the use of special license
11 plates bearing the international accessible symbol, for any vehicle owned
12 by such person or owned by a qualified parent or guardian, but excluding any
13 commercial vehicle with a registered maximum gross weight over twenty-six
14 thousand (26,000) pounds. The parking privileges granted under the provi-
15 sions of subsection (7) of this section shall apply to any vehicle displaying
16 special license plates or placard issued pursuant to this section.

17 (2) Registration and license plate fees for vehicles owned by a per-
18 son with a disability or qualified parent or guardian of a dependent child
19 with a disability, shall be as provided, respectively, in sections 49-402,
20 49-434(1) and 49-450, Idaho Code. Nothing in this section shall be construed
21 as abrogating provisions of section 49-445, Idaho Code. The use of the spe-
22 cial placard issued under the provisions of subsection (4) of this section,
23 shall not exempt the owner of a motor vehicle from otherwise properly regis-
24 tering and licensing the motor vehicle.

25 (3) Special license plates for persons with a disability and for the
26 parent or guardian of a dependent child with a disability, shall be the
27 same size and color as other license plates, and shall have displayed upon
28 them the registration numbers assigned to the vehicle and to the owner. The
29 plates shall be numbered in a manner prescribed by the department, but the
30 plates shall display the international accessible symbol.



31 International Accessible Symbol

32 (4) The department shall issue a special placard bearing the interna-
33 tional accessible symbol and other information the department may require,
34 to:

35 (a) Any qualified person with a disability who does not own a motor ve-
36 hicle;

37 (b) Any qualified person with a disability who owns a motor vehicle,
38 without regard to weight or use of the vehicle;

39 (c) Any parent or guardian of a dependent child with a disability who
40 owns a motor vehicle without regard to weight or use of the vehicle;

41 (d) Any business entity which is engaged in transportation of persons
42 with a disability, which business shall not be required to submit a

1 physician's certification. In addition to other application require-
2 ments, a business applicant shall sign a declaration that he is engaged
3 in the transportation of persons with a disability. A business entity
4 may include, but not be limited to, hospitals, nursing homes, federal,
5 state and local governmental agencies and taxicabs.

6 (5) Any person or business issued a special placard shall affix the spe-
7 cial placard to a motor vehicle in a conspicuous place designated by the de-
8 partment. The placard shall bear distinguishing marks, letters or numerals
9 indicating the vehicle is utilized by a permanently disabled person. When
10 the placard is affixed to a motor vehicle and the motor vehicle is transport-
11 ing a person with a disability, special parking privileges are granted as
12 provided in subsection (7) of this section.

13 (6) Application for special license plates, a special placard, or
14 both as applicable and at the option of the applicant, shall be made upon
15 a form furnished by the department and shall include a written certifica-
16 tion by a licensed physician, licensed physician assistant, or licensed
17 advanced practice professional nurse verifying that the applicant's stated
18 impairment qualifies as a disability according to the provisions of section
19 49-117, Idaho Code.

20 (7) Any motor vehicle displaying special license plates for a person
21 with a disability, without regard to the state of residence or displaying the
22 special placard provided in subsections (4) and (8) of this section, shall
23 be allowed to park for unlimited periods of time in parking zones or areas
24 which are otherwise restricted as to the length of time parking is permitted,
25 to park in spaces and zones designated for persons with a disability, and to
26 park in any public parking space with metered parking without being required
27 to pay any parking meter fee. The provisions of this subsection shall not be
28 applicable to those zones or areas in which the stopping, parking, or stand-
29 ing of all vehicles is prohibited or which are reserved for special types of
30 vehicles, to areas where vehicular parking is prohibited for periods in ex-
31 cess of forty-eight (48) hours, or to areas where parking is prohibited for
32 certain periods of time in order to allow snow removal, street construction
33 or maintenance or for other emergency purposes. Nothing herein shall pro-
34 hibit the designation of parking spaces for use by disabled persons for un-
35 limited periods of time.

36 (8) Any person who shall submit satisfactory proof to the department
37 that he is so temporarily disabled as defined in section 49-117(76) (b),
38 Idaho Code, shall be entitled to receive for one (1) motor vehicle only,
39 a special placard to be affixed to a motor vehicle in a conspicuous place
40 designated by the department, bearing distinguishing marks, letters or nu-
41 merals indicating that the vehicle is utilized by a temporarily disabled
42 person. This special temporary placard shall be valid between one (1)
43 and six (6) months depending on the written authorization of the licensed
44 physician, licensed physician assistant, or licensed advanced practice pro-
45 fessional nurse and as specified by the department on the placard.

46 (9) Any use of the plate or placard by any person other than those meet-
47 ing the definition of disability under section 49-117(76) (b), Idaho Code, or
48 as otherwise authorized by this section, to obtain parking shall constitute
49 an infraction punishable by a fine of one hundred dollars (\$100).

1 (10) Any person who unlawfully possesses, sells, copies, duplicates,
2 distributes, manufactures or aids and abets in the unlawful possession,
3 sale, copying, duplicating, distributing or manufacturing of a special
4 plate or placard is guilty of a misdemeanor punishable by a fine not to exceed
5 one thousand dollars (\$1,000), or by imprisonment in the county jail for a
6 period not to exceed thirty (30) days or by both. The court shall also impose
7 as a term of the sentence a period not to exceed forty (40) hours of commu-
8 nity service provided to a nonprofit organization which serves people with
9 disabilities. The unlawfully obtained special plate or placard shall be
10 subject to confiscation by law enforcement officials. Following conviction
11 or dismissal, the special plate or placard confiscated by law enforcement
12 shall be sent to the department.

13 Law enforcement officials and/or their designees as authorized by a
14 city or county shall enforce the provisions of subsections (1) through (9)
15 of this section and are empowered, using reasonable discretion, to check
16 personal identification to determine if the user of the plate or placard is
17 authorized to use accessible parking privileges. Any fines collected shall
18 be retained by the city or county whose law enforcement official issued the
19 citation.

20 SECTION 9. That Section 49-501, Idaho Code, be, and the same is hereby
21 amended to read as follows:

22 49-501. TITLING REQUIREMENTS -- EXEMPTIONS. (1) The provisions of
23 this chapter shall apply to every vehicle required to be registered with the
24 department in chapter 4, title 49, Idaho Code.

25 (2) In addition, the titling requirements of this chapter shall apply
26 to the following vehicles which are not required to be registered under the
27 provisions of chapter 4, title 49, Idaho Code:

28 (a) All-terrain vehicles, motorbikes, snowmobiles and utility type ve-
29 hicles as defined in section 67-7101, Idaho Code, except that such ve-
30 hicles having an internal combustion engine with a displacement of less
31 than fifty (50) cubic centimeters will not be titled;

32 (b) Manufactured homes as defined in section 39-4105, Idaho Code; ~~and~~

33 (c) Recreational park trailers as defined in section 49-121, Idaho
34 Code, that are not registered; and

35 (d) Truck campers as defined in section 49-121, Idaho Code, that were
36 originally constructed with an overall length of six (6) feet or longer.
37 Titling is optional for truck campers acquired before January 1, 2009.
38 Liens and encumbrances on truck campers that were filed with the office
39 of the secretary of state in compliance with chapter 9, title 28, Idaho
40 Code, prior to January 1, 2009, shall be in full force and effect until
41 said lien or encumbrance is satisfied and released by the lienholder who
42 perfected the original lien or encumbrance.

43 (3) Certain vehicles which are required to be registered under the pro-
44 visions of chapter 4, title 49, Idaho Code, shall be exempt from the titling
45 requirements of this chapter as follows:

46 (a) Utility trailers whose unladen weight is less than two thousand
47 (2,000) pounds; and

1 (b) The board may, by rule, exempt vehicles and motor vehicles regis-
2 tered under the provisions of sections 49-434 and 49-435, Idaho Code,
3 from the titling requirements of this chapter.

4 (4) Vehicles exempt from registration under the provisions of section
5 49-426, Idaho Code, are exempt from the titling requirements of this chap-
6 ter, unless otherwise specifically required by the provisions of subsection
7 (2) of this section.

8 SECTION 10. That Section 55-2003, Idaho Code, be, and the same is hereby
9 amended to read as follows:

10 55-2003. DEFINITIONS. For purposes of this chapter, unless the provi-
11 sions or context otherwise requires, the following definitions shall gov-
12 ern:

13 (1) "Abandoned home" means a home that:

14 (a) Is located in a community on a lot for which no rent has been paid for
15 the preceding sixty (60) days; and

16 (b) The landlord reasonably believes under all the circumstances, by
17 absence, words or actions, that the resident has left the home upon the
18 lot with no intention of asserting any further claim to the lot or the
19 home; or

20 (c) Is unoccupied or uninhabitable because of its total or partial de-
21 struction.

22 (2) "Community" means any real property that is rented or held out for
23 rent to others for the placement of two (2) or more homes for the primary pur-
24 pose of production of income.

25 (3) "Department" means the Idaho department of transportation.

26 (4) "Fees" means financial obligations incidental to a resident's
27 tenancy including, but not limited to, charges for late payments, pets, the
28 storage of recreational vehicles and the use of community facilities.

29 (5) "Home" means a mobile home, a manufactured home or a recreational
30 park model trailer.

31 (6) "Landlord" means the owner, lessor, sublessor or operator, or any
32 combination thereof, of a community and includes the agents of the landlord.

33 (7) "Lot" means a specific area or portion of land in a community for
34 rent, designated and designed to accommodate one (1) home and its appurte-
35 nances and intended for the exclusive use as a residence by the approved oc-
36 cupants of that home.

37 (8) "Manager" means the person in charge of operations or in control of
38 a community, whether or not he or she is the owner. "Manager" includes any
39 company chosen by the landlord to administer or supervise the affairs of the
40 community.

41 (9) "Manufactured home" or "manufactured house" means a structure as
42 defined in subsection (8) of section 39-4105, Idaho Code.

43 (10) "Mobile home" means a structure as defined in subsection (9) of
44 section 39-4105, Idaho Code.

45 (11) ~~"Park model" means a vehicular type unit that has a floor area of~~
46 ~~four hundred (400) square feet or less, meets the American national stan-~~
47 ~~dards institute (ANSI) recreational standard A119.5, is primarily designed~~
48 ~~for permanent or semipermanent installation and is used as a residence.~~

1 ~~(12)~~ "Other charges" means fees, service charges, utility charges or
2 any other financial obligations specified in the rental agreement, but not
3 including rent.

4 (12) "Recreational park trailer" means a recreational vehicle that
5 is designed and marketed as temporary quarters for recreational, camping,
6 travel or seasonal use, is built on a single chassis originally mounted on
7 wheels, is not permanently affixed to real property for use as permanent
8 dwelling, has a gross trailer area not exceeding four hundred (400) square
9 feet in the set-up mode and is certified by its manufacturer as complying
10 with the American National Standards Institute (ANSI) A119.5 Standard for
11 Recreational Park Trailers, and includes park models and park model recre-
12 ational vehicles.

13 (13) "Recreational vehicle" means a vehicular-type unit as defined in
14 subsection (2) of section 39-4201, Idaho Code.

15 (14) "Rent" means periodic payments to be made in consideration for oc-
16 cupying a lot.

17 (15) "Rental agreement" means a lease or agreement between the landlord
18 and the resident embodying the terms and conditions concerning the use and
19 occupancy of a lot and includes month-to-month tenancies that arise out of
20 the expiration of a fixed-term rental agreement.

21 (16) "Resident" means a person lawfully entitled under a rental agree-
22 ment or lease to occupy a lot in a community to the exclusion of others. "Res-
23 ident" also means a tenant as that term is defined and used in other applica-
24 ble state and federal laws.

25 (17) "Security" or "security deposit" means any refundable money or
26 property given to assure payment or performance under a rental agreement.

27 (18) "Service charges" means separate charges paid for the use of elec-
28 trical and gas service improvements that exist at a lot, or for trash re-
29 moval, sewage and water, or any combination of the foregoing.

30 (19) "Transient" means a person who rents a lot for a period of less than
31 one (1) month.

32 (20) "Utility" means a public utility that provides electricity, natu-
33 ral gas, liquefied petroleum gas, cable television, sewer services, garbage
34 collection or water.

35 SECTION 11. That Section 55-2004, Idaho Code, be, and the same is hereby
36 amended to read as follows:

37 55-2004. CHAPTER GOVERNS. This chapter shall regulate and determine
38 legal rights, remedies and obligations arising from any rental agreement be-
39 tween a landlord and a resident regarding a lot, except in those instances
40 in which: (i) the landlord is renting both the lot and the home to the resi-
41 dent; or (ii) the lot is rented or held out for rent to a recreational vehicle
42 or travel trailer, not including a recreational park model trailer. All such
43 rental agreements shall be unenforceable to the extent of any conflict with
44 any provision of this chapter. This chapter does not abrogate any rights the
45 landlord or resident has under the laws and constitution of the United States
46 or the state of Idaho.

1 SECTION 12. That Chapter 3, Title 63, Idaho Code, be, and the same is
2 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
3 ignated as Section 63-318, Idaho Code, and to read as follows:

4 63-318. RECREATIONAL PARK TRAILERS TO CONSTITUTE PERSONAL PROPERTY. A
5 recreational park trailer shall constitute personal property if not regis-
6 tered under the provisions of chapter 4, title 49, Idaho Code. Recreational
7 park trailers shall not constitute real property. As used in this section,
8 "recreational park trailer" has the same meaning as set forth in section
9 63-3622HH, Idaho Code.

10 SECTION 13. That Section 63-602KK, Idaho Code, be, and the same is
11 hereby amended to read as follows:

12 63-602KK. PROPERTY EXEMPT FROM TAXATION -- CERTAIN PERSONAL PROPERTY.

13 (1) (a) An item of taxable personal property purchased on or after Jan-
14 uary 1, 2013, shall be exempt from property taxation if the item of tax-
15 able personal property has an acquisition price of three thousand dol-
16 lars (\$3,000) or less.

17 (b) For purposes of this section, the term "acquisition cost" means all
18 costs required to put an item of taxable personal property into service
19 and includes:

20 (i) The purchase price of a new or used item;

21 (ii) The cost of freight and shipping;

22 (iii) The cost of installation, engineering, erection or assem-
23 bly; and

24 (iv) Sales and use taxes.

25 (c) For purposes of this subsection, an "item of taxable personal prop-
26 erty" means equipment, machinery, furniture or other personal property
27 that is functioning at its highest and best use for the purpose it was
28 designed and constructed and is generally capable of performing that
29 function without being combined with other items of personal property.
30 An item of taxable personal property is not an individual component part
31 of a piece of equipment, machinery, furniture or other personal prop-
32 erty as a whole. An item of taxable personal property does not include
33 an improvement to real property, a part that will become an improvement,
34 or anything defined as a fixture.

35 (2) On and after January 1, 2015, except as provided in subsection (8)
36 of this section, each person's personal property, located in the county,
37 which is not otherwise exempt, shall be exempt to the extent of one hundred
38 thousand dollars (\$100,000). For the purposes of this section, a person
39 includes two (2) or more people using the property in a common enterprise who
40 are within a relationship described in section 267 of the Internal Revenue
41 Code, as defined in section 63-3004, Idaho Code.

42 (3) (a) No later than the third Monday of November 2013, the county
43 clerk of each county shall certify to the state tax commission the
44 amount of exemption from property taxes under subsection (2) of this
45 section, in that county for that year. The certification shall identify
46 the property receiving tax reductions, the value of the property, the
47 property's location, the amount of the tax levy applicable to personal
48 property in the location, and the tax before and after the exemption al-

1 lowed in subsection (2) of this section. The certification shall be in
2 the form prescribed by the state tax commission and shall include such
3 additional information as the commission may require by rule as needed
4 to implement the purpose of this section. The certification shall be
5 reviewed and, if necessary, corrected by the state tax commission.

6 (b) Except as provided in subsection (7) of this section, the year be-
7 ginning January 1, 2014, and every year thereafter, the amount of annual
8 replacement of property tax on personal property exempted pursuant to
9 subsection (2) of this section shall be the amount approved by the state
10 tax commission pursuant to paragraph (a) of this subsection.

11 (4) (a) Subject to the limitations of this section, the state tax
12 commission shall reimburse from the amount appropriated for personal
13 property tax replacement in section 63-3638, Idaho Code, the county
14 treasurer of each county for the reduction on the certification pro-
15 vided in subsection (3) of this section. The county treasurer shall
16 reimburse from the amount received to each taxing district within the
17 county an amount in proportion to the amount of reduction shown on the
18 certification in subsection (3) of this section as corrected. The
19 amount that would otherwise be attributable to tax revenues derived
20 from tax levies on personal property exempted by this section within
21 an existing revenue allocation area as defined in section 50-2903(15),
22 Idaho Code, shall be paid directly by the county treasurer to such pub-
23 lic body or agency entitled thereto, equal to the amounts that would
24 have been distributed in accordance with the formula for such distribu-
25 tion set forth in section 50-2908, Idaho Code. Taxing districts created
26 on or after January 1, 2013, shall not be eligible for the reimbursement
27 provided for in this paragraph.

28 (b) The state tax commission shall pay one-half (1/2) of the reimburse-
29 ment provided in this section no later than December 20 of each year, and
30 the second one-half (1/2) shall be paid by no later than June 20 of the
31 following year. The money received by the county tax collector under
32 the provisions of this section may be considered by counties and other
33 taxing districts and budgeted against at the same time, and in the same
34 manner, and in the same year as revenues from taxation. The total amount
35 paid to the county treasurers shall not exceed the amount certified to
36 the state tax commission under subsection (3) of this section.

37 (c) For purposes of the limitation provided by section 63-802, Idaho
38 Code, moneys received from distributions pursuant to section 63-3638,
39 Idaho Code, as property tax replacement for the taxable value of prop-
40 erty exempt from taxation pursuant to this section shall be treated as
41 property tax revenues.

42 (5) (a) Nothing contained in this section shall affect the taxation of
43 forest lands or forest products pursuant to chapter 17, title 63, Idaho
44 Code, or the taxation of the net profits of mines pursuant to chapter 28,
45 title 63, Idaho Code.

46 (b) The exemption from personal property tax provided for in subsec-
47 tion (2) of this section shall not apply to motor vehicles, recreational
48 vehicles, aircraft and boats that are not registered with the state of
49 Idaho and for which required registration fees have not been paid, or to
50 recreational park trailers.

1 (6) (a) The application for the exemption provided for in subsection
2 (2) of this section shall be in the form prescribed by the state tax com-
3 mission and shall include such information as the state tax commission
4 may require by rule as needed to implement the purpose of this section
5 including, but not limited to, a list of each item of personal property,
6 the purchase date of each item of personal property, the unit cost of
7 each item of personal property, if more than the exemption allowed in
8 subsection (1) of this section, and the total cost of the items of per-
9 sonal property.

10 (b) The application for this exemption, if the county is capable of so
11 providing, may be transmitted by the county assessor electronically,
12 as that term is defined in section 63-115, Idaho Code, when requested
13 by the taxpayer, or mailed by the county assessor to the taxpayer, or
14 his agent or representative at the taxpayer's last known post office
15 address, no later than March 1 of each year. The transmission or mail-
16 ing of the application shall also include the taxpayer's application
17 for the exemption allowed by this section for the last year in which the
18 taxpayer filed an application.

19 (c) A taxpayer need only make application for the exemption in this sec-
20 tion once as long as all of the following conditions are met:

21 (i) The taxpayer has received the exemption during the previous
22 year as a result of him making a valid application as defined in
23 this section.

24 (ii) The amount of the exemption allowed by this section is more
25 than the taxable value of personal property owned by the taxpayer.

26 (iii) The taxpayer has not made purchases of personal property,
27 excluding items of taxable personal property exempted pursuant to
28 subsection (1) of this section, that would cause the taxable value
29 of the personal property owned by the taxpayer to exceed the maxi-
30 mum amount allowed as an exemption by this section.

31 (d) Knowingly failing to report changes in the taxable value of per-
32 sonal property that exceed the amount of the exemption allowed pursuant
33 to this section shall subject the taxpayer to a fine not in excess of ten
34 thousand dollars (\$10,000) in addition to other penalties set forth in
35 this chapter.

36 (7) Recovery of property tax exemptions allowed by this section but im-
37 properly claimed:

38 (a) Upon discovery of evidence, facts or circumstances indicating any
39 exemption allowed by this section was improperly claimed, the county
40 assessor shall decide whether the exemption claimed should have been
41 allowed, and if not, notify the board of county commissioners, at which
42 time the board may waive a recovery of the property tax and notify such
43 taxpayer in writing.

44 (b) The assessment and collection of the recovery of property tax must
45 begin within the seven (7) year period beginning on the date the assess-
46 ment notice reflecting the improperly claimed exemption was required to
47 be mailed to the taxpayer.

48 (c) The taxpayer may appeal to the board of tax appeals the decision by
49 the board of county commissioners to assess the recovery of property tax

1 within thirty (30) days of the date the county assessor sent the notice
2 to the taxpayer pursuant to this section.

3 (d) For purposes of calculating the tax, the amount of the recovered
4 property tax shall be for each year the exemption allowed by this sec-
5 tion was improperly claimed or approved, up to a maximum of seven (7)
6 years. The amount of the recovery of property tax shall be calculated
7 using the product of the amount of exempted value for each year multi-
8 plied by the levy for that year plus costs, late charges and interest for
9 each year at the rates equal to those provided for delinquent property
10 taxes during that year. In cases of fraud, the fine set forth in subsec-
11 tion (6) (d) of this section shall be assessed for each tax year.

12 (e) Any recovery of property tax shall be due and payable no later than
13 the date provided for property taxes in section 63-903, Idaho Code, and
14 if not timely paid, late charges and interest, beginning the first day
15 of January in the year following the year the county assessor sent the
16 notice to the taxpayer pursuant to this section, shall be calculated at
17 the current rate provided for property taxes.

18 (f) Recovered property taxes shall be billed, collected and dis-
19 tributed in the same manner as property taxes. If the recovery is
20 for property tax for which the state provided replacement money, the
21 amounts recovered shall be reported and remitted to the state tax
22 commission, which shall reimburse the general fund. The state tax com-
23 mission will then notify each affected taxing district or unit of its
24 proportionate share of the recovered property tax, which amount shall
25 be deducted from future payments to be made pursuant to subsection (3)
26 of this section.

27 (g) Thirty (30) days after the taxpayer is notified, as provided in
28 paragraph (a) of this subsection, the assessor shall record a notice
29 of intent to attach a lien. Upon the payment in full of such recov-
30 ered property taxes prior to the attachment of the lien as provided in
31 paragraph (h) of this subsection, or upon the successful appeal by the
32 taxpayer, the county assessor shall record a rescission of the intent to
33 attach a lien within seven (7) business days of receiving such payment
34 or within seven (7) business days of the county commissioners' decision
35 granting the appeal.

36 (h) Any unpaid recovered property taxes shall become a lien upon the
37 taxpayer's personal property in the same manner as provided for prop-
38 erty taxes in section 63-206, Idaho Code, except such lien shall attach
39 as of the first day of January in the year following the year the county
40 treasurer sent the notice to the taxpayer pursuant to this section.

41 (i) For purposes of the limitation provided by section 63-802, Idaho
42 Code, moneys received pursuant to this subsection as recovery of prop-
43 erty tax shall be treated as property tax revenue.

44 (8) For operating property with values apportioned to more than one (1)
45 county, the personal property exemption shall be subtracted from the Idaho
46 allocated value prior to apportionment and, for private railcar companies,
47 prior to determining whether their values are to be apportioned. Notwith-
48 standing amounts calculated as provided in subsection (1) of this section,
49 the amount of the exemption otherwise provided in subsection (2) of this sec-
50 tion shall be calculated as follows:

- 1 (a) Take the lesser amount of:
2 (i) The number of counties in which a company has operating prop-
3 erty multiplied by one hundred thousand dollars (\$100,000); or
4 (ii) The total statewide value of eligible personal property re-
5 ported by the company.
6 (b) Reduce the amount calculated in paragraph (a) of this subsection by
7 the value of any nonoperating personal property granted the exemption
8 otherwise found in subsection (2) of this section, as reported by county
9 assessors.

10 SECTION 14. That Section 63-3022A, Idaho Code, be, and the same is
11 hereby amended to read as follows:

12 63-3022A. DEDUCTION OF CERTAIN RETIREMENT BENEFITS. (a) An amount
13 specified by subsection (b) of this section of the following retirement ben-
14 efits may be deducted by an individual from taxable income if such individual
15 has either attained age sixty-five (65) years, or has attained age sixty-two
16 (62) years and is classified as disabled:

17 (1) Retirement annuities paid to a retired employee or the unmarried
18 widow or widower of a retired employee by the United States of America
19 under the:

- 20 (i) Civil service retirement system; or
21 (ii) Foreign service retirement and disability system; or
22 (iii) Offset program of the civil service retirement system or
23 foreign service retirement and disability system.

24 (2) Retirement benefits paid from the firemen's retirement fund of the
25 state of Idaho to a retired fireman or the unremarried widow or widower
26 of a retired fireman.

27 (3) Retirement benefits paid to a retired Idaho city police officer:

- 28 (i) By a city or its agent in regard to a policeman's retirement
29 fund that no longer admits new members and on January 1, 2012, was
30 administered by a city in this state; or
31 (ii) In regard to a policeman's retirement fund that no longer ad-
32 mits new members and on January 1, 2012, was administered by the
33 public employee retirement system of Idaho; or
34 (iii) By the public employee retirement system of Idaho to a re-
35 tired police officer in regard to Idaho employment not included in
36 the federal social security retirement system; or
37 (iv) An unremarried widow or widower of a person described in sub-
38 paragraph (i), (ii) or (iii) of this paragraph.

39 (4) Retirement benefits paid by the United States of America to a re-
40 tired member of the military services of the United States or the unre-
41 married widow or widower of such member.

42 (b) The amount of retirement benefits that may be deducted from tax-
43 able income shall be an amount not in excess of maximum retirement benefits
44 under the social security act, as amended, on the date on which this act is
45 passed and approved, including adjustments to be made based upon consumer
46 price index adjustments provided in section 215 of the social security act.
47 The state tax commission shall ascertain benefit changes made in accordance
48 with the social security act and publish the appropriate deduction amounts

1 provided by this section reflecting such changes annually. Maximum retire-
2 ment benefits under the social security act shall mean:

3 (1) In the case of a taxpayer who files a joint return with his spouse
4 for the tax year, an amount equal to the maximum social security bene-
5 fits payable for the tax year to a person attaining full retirement age
6 in the tax year who has earned the maximum earnings creditable under so-
7 cial security for the years used in the computation of his benefits, and
8 whose spouse has no social security benefits except those payable on his
9 record of earnings.

10 (2) In the case of a taxpayer who is not married, an amount equal to max-
11 imum social security benefits payable for the tax year to a person at-
12 taining full retirement age in the tax year who has earned the maximum
13 earnings creditable under social security for the years used in the com-
14 putation of his benefits.

15 (3) In the case of an unremarried widow or widower, an amount equal
16 to the maximum social security benefits payable for the tax year to a
17 widow or widower attaining full retirement age in the tax year who has
18 no social security benefits except those to which he or she is entitled
19 on his or her deceased spouse's record and whose spouse had received no
20 reduced retirement benefits prior to his or her death and whose spouse
21 had earned the maximum earnings creditable under social security for
22 the years used in the computation of his or her benefits under social
23 security.

24 (4) Maximum retirement benefits shall, in every case, take into con-
25 sideration and be adjusted to reflect adjustments that would be made to
26 such amounts had they been received as social security benefits as the
27 result of the receipt of earnings in excess of earnings limitations.
28 The terms in this paragraph are those defined in the social security
29 act.

30 (5) Taxpayers not described in paragraphs (1), (2), (3) and (4) of this
31 subsection may not deduct any amount of retirement benefits under this
32 section. This includes retirement benefits paid by the federal employ-
33 ees retirement system or foreign service pension system.

34 (c) The total deduction under this section may not exceed the total
35 amount of retirement benefits or annuities which are described in subsection
36 (a) of this section and which are included in the taxpayer's gross income in
37 the tax year. If the taxpayer or the taxpayer's spouse receives retirement
38 benefits under the federal railroad retirement act or the federal social
39 security act in the tax year, then the amount of any retirement annuities
40 computed under subsection (b) of this section shall be reduced by the amount
41 of such federal railroad retirement act and federal social security act re-
42 tirement benefits received by either the taxpayer or the taxpayer's spouse,
43 and the lesser of the amount so computed or the total amount of retirement
44 benefits or annuities which are described in subsection (a) of this section
45 and which are included in the taxpayer's gross income shall constitute the
46 allowable deduction. Furthermore, the allowable deduction as calculated
47 under this section may be subject to additional limitations under section
48 63-3026A(6), Idaho Code, and the rules promulgated thereunder.

49 (d) As used in this section, the word "disabled" shall mean an indi-
50 vidual who is a disabled person described in section 63-701, Idaho Code, or

1 an individual who qualifies as a person with a "permanent disability" under
2 section 49-117(76) (b) (iv), Idaho Code.

3 SECTION 15. That Chapter 36, Title 63, Idaho Code, be, and the same is
4 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
5 ignated as Section 63-3606C, Idaho Code, and to read as follows:

6 63-3606C. NEW RECREATIONAL PARK TRAILER. (1) The term "new recre-
7 ational park trailer" means a recreational park trailer, as defined in
8 section 39-4201, Idaho Code, that is sold for the first time at retail. The
9 term "new recreational park trailer" includes all components incorporated
10 in such recreational park trailer at the time of manufacture and remaining
11 unchanged at the time of the original retail sale thereof.

12 (2) Furniture, fixtures, furnishings, appliances and attachments not
13 incorporated as component parts of the recreational park trailer at the time
14 of manufacture shall be subject to the sales and use tax separately and dis-
15 tinctly from the sales price of a new recreational park trailer. Refrigera-
16 tors, ranges, draperies and wood-burning stoves placed in a new recreational
17 park trailer by the manufacturer shall be deemed to be components incorpo-
18 rated into such recreational park trailer.

19 SECTION 16. That Section 63-3613, Idaho Code, be, and the same is hereby
20 amended to read as follows:

21 63-3613. SALES PRICE. (a) The term "sales price" means the total
22 amount for which tangible personal property, including services agreed to be
23 rendered as a part of the sale, is sold, rented or leased, valued in money,
24 whether paid in money or otherwise, without any deduction on account of any
25 of the following:

26 1. The cost of the property sold. However, in accordance with such
27 rules as the state tax commission may prescribe, a deduction may be
28 taken if the retailer has purchased property for some purpose other than
29 resale or rental, has reimbursed his vendor for tax which the vendor is
30 required to pay to the state or has paid the use tax with respect to the
31 property, and has resold or rented the property prior to making any use
32 of the property other than retention, demonstration or display while
33 holding it for sale in the regular course of business. If such a deduc-
34 tion is taken by the retailer, no refund or credit will be allowed to his
35 vendor with respect to the sale of the property.

36 2. The cost of materials used, labor or service cost, losses, or any
37 other expense.

38 3. The cost of transportation of the property prior to its sale.

39 4. The face value of manufacturer's discount coupons. A manufacturer's
40 discount coupon is a price reduction coupon presented by a consumer to
41 a retailer upon purchase of a manufacturer's product, the face value of
42 which may only be reimbursed by the manufacturer to the retailer.

43 (b) The term "sales price" does not include any of the following:

44 1. Retailer discounts allowed and taken on sales, but only to the extent
45 that such retailer discounts represent price adjustments as opposed to
46 cash discounts offered only as an inducement for prompt payment.

1 2. Any sums allowed on merchandise accepted in payment of other mer-
2 chandise, provided that this allowance shall not apply to the sale of a
3 "new manufactured home" or a "new recreational park trailer" or a "modu-
4 lar building" as defined herein.

5 3. The amount charged for property returned by customers when the
6 amount charged therefor is refunded either in cash or credit; but this
7 exclusion shall not apply in any instance when the customer, in order
8 to obtain the refund, is required to purchase other property at a price
9 greater than the amount charged for the property that is returned.

10 4. The amount charged for labor or services rendered in installing or
11 applying the property sold, provided that said amount is stated sepa-
12 rately and such separate statement is not used as a means of avoiding
13 imposition of this tax upon the actual sales price of the tangible per-
14 sonal property; except that charges by a manufactured homes dealer or
15 recreational park trailer dealer for set up of a manufactured home or
16 recreational park trailer shall be included in the "sales price" of such
17 manufactured home or recreational park trailer.

18 5. The amount of any tax (not including, however, any manufacturers' or
19 importers' excise tax) imposed by the United States upon or with respect
20 to retail sales whether imposed upon the retailer or the consumer.

21 6. The amount charged for finance charges, carrying charges, service
22 charges, time-price differential, or interest on deferred payment
23 sales, provided such charges are not used as a means of avoiding impo-
24 sition of this tax upon the actual sales price of the tangible personal
25 property.

26 7. Delivery and handling charges for transportation of tangible per-
27 sonal property to the consumer, provided that the transportation is
28 stated separately and the separate statement is not used as a means of
29 avoiding imposition of the tax upon the actual sales price of the tan-
30 gible personal property; except that charges by a manufactured homes
31 dealer or recreational park trailer dealer for transportation of a man-
32 ufactured home or recreational park trailer shall be included in the
33 "sales price" of such manufactured home or recreational park trailer.

34 8. Manufacturers' rebates when used at the time of a retail sale as a
35 down payment on or reduction to the retail sales price of a motor vehicle
36 to which the rebate applies. A manufacturer's rebate is a cash payment
37 made by a manufacturer to a consumer who has purchased or is purchasing
38 the manufacturer's product from the retailer.

39 9. The amount of any fee imposed upon an outfitter as defined in section
40 36-2102, Idaho Code, by a governmental entity pursuant to statute for
41 the purpose of conducting outfitting activities on land or water sub-
42 ject to the jurisdiction of the governmental entity, provided that the
43 fee is stated separately and is presented as a use fee paid by the out-
44 fitted public to be passed through to the governmental entity.

45 10. The amount of any discount or other price reduction on telecommuni-
46 cations equipment when offered as an inducement to the consumer to com-
47 mence or continue telecommunications service, or the amount of any com-
48 mission or other indirect compensation received by a retailer or seller
49 as a result of the consumer commencing or continuing telecommunications
50 service.

1 (c) The sales price of a "new manufactured home" or a "modular building"
2 as defined in this chapter shall be limited to and include only fifty-five
3 percent (55%) of the sales price as otherwise defined herein.

4 (d) Taxes previously paid on amounts represented by accounts found to
5 be worthless may be credited upon a subsequent payment of the tax provided in
6 this chapter or, if no such tax is due, refunded. If such accounts are there-
7 after collected, a tax shall be paid upon the amount so collected.

8 (e) Tangible personal property when sold at retail for more than eleven
9 cents (11¢) but less than one dollar and one cent (\$1.01) through a vending
10 machine shall be deemed to have sold at a sales price equal to one hundred
11 seventeen percent (117%) of the price which is paid for such tangible per-
12 sonal property and/or its component parts including packaging by the owner
13 or operator of the vending machines.

14 (f) Sales price shall not include a gratuity or tip received when paid
15 to the service provider of a meal. The gratuity or tip can be either volun-
16 tary or mandatory, but must be given for the service provided and as a supple-
17 ment to the service provider's income.

18 (g) The sales price of a "new recreational park trailer" shall include
19 one hundred percent (100%) of the sales price as otherwise defined herein.

20 SECTION 17. That Section 63-3622HH, Idaho Code, be, and the same is
21 hereby amended to read as follows:

22 63-3622HH. PRODUCTION EXEMPTION SHALL NOT APPLY TO SALES REGARD-
23 ING RECREATION-RELATED VEHICLES. (1) Notwithstanding any other provision
24 of law to the contrary, the production exemption provided in section
25 63-3622D, Idaho Code, shall not apply to sales of or repairs to snowmo-
26 biles, off-highway motorbikes, recreational park trailers, recreational
27 vehicles, or motorcycles and all sales of snowmobiles, off-highway motor-
28 bikes, recreational park trailers, recreational vehicles or motorcycles
29 are subject to the sales and use taxes imposed by this chapter. All re-
30 pairs to snowmobiles, off-highway motorbikes, recreational park trailers,
31 recreational vehicles or motorcycles are subject to the sales and use taxes
32 imposed by this chapter.

33 (2) As used in this section, the term "snowmobile" means any self-pro-
34 pelled vehicle under one thousand (1,000) pounds unladen gross weight de-
35 signed primarily for travel on snow or ice or over natural terrain which may
36 be steered by tracks, skis or runners, and which is not otherwise registered
37 or licensed under the laws of the state of Idaho.

38 (3) As used in this section, the term "off-highway motorbike" means any
39 self-propelled two (2), three (3), four (4) or five (5) wheeled motorcycle or
40 motor-driven cycle, excluding tractor, designed for or capable of traveling
41 off developed roadways and highways and also referred to as trailbikes, en-
42 duro bikes, trail bikes, motorcross bikes or dual purpose motorcycles.

43 (4) As used in this section, the term "recreational vehicle" means a mo-
44 tor home, travel trailer, recreational park trailer, truck camper or camp-
45 ing trailer, with or without motive power, designed for human habitation for
46 recreational or emergency occupancy. The term recreational vehicle shall
47 not include pickup hoods, shells, or canopies designed, created or modified
48 for occupational usage. School buses or van-type vehicles which are con-

1 verted to recreational use, are defined as recreational vehicles. Specific
2 classes of recreational vehicles are defined as follows:

3 (a) The term "motor home" shall mean a vehicular unit designed to
4 provide temporary living quarters, built into an integral part of or
5 permanently attached to a self-propelled motor vehicle chassis. The
6 vehicle must contain permanently installed independent life support
7 systems which meet the American national standards institute (ANSI)
8 A119.7 standard for recreational vehicles, and provide at least four
9 (4) of the following facilities: cooking, refrigeration or icebox,
10 self-contained toilet, heating and/or air conditioning, a portable wa-
11 ter supply system, including a faucet and sink, separate 110-125 volt
12 electrical power supply and/or LP-gas supply.

13 (b) The term "travel trailer" shall mean a vehicular unit, mounted on
14 wheels designed to provide temporary living quarters for recreational,
15 camping, travel or emergency use and of such size or weight as not to re-
16 quire special highway movement permits when towed by a motorized vehi-
17 cle.

18 (c) The term "fifth wheel trailer" shall mean a vehicular unit equipped
19 in the same manner as a travel trailer but constructed with a raised for-
20 ward section that allows a bi-level floor plan. This style is designed
21 to be towed by a vehicle equipped with a device known as a fifth-wheel
22 hitch, which is typically installed in the bed of a pickup truck.

23 (d) The term "recreational park trailer" shall mean a trailer designed
24 to be towed by a motorized vehicle, and of such size and weight as not to
25 require a special highway movement permit. It is recreational vehicle
26 that is designed for seasonal or temporary living quarters and may be
27 connected to utilities necessary for operation of installed fixtures
28 and appliances. It is built on a single permanent chassis and con-
29 structed to permit set up by persons without special skills and marketed
30 as temporary quarters for recreational, camping, travel or seasonal
31 use, is built on a single chassis originally mounted on wheels, is not
32 permanently affixed to real property for use as permanent dwelling, has
33 a gross trailer area not exceeding four hundred (400) square feet in
34 the set-up mode and is certified by its manufacturer as complying with
35 the American National Standards Institute (ANSI) A119.5 Standard for
36 Recreational Park Trailers, and includes park models and park model
37 recreational vehicles.

38 (e) The term "fold down camping trailer" shall mean a vehicular
39 portable unit mounted on wheels and constructed with collapsible par-
40 tial side walls, which fold for towing by another vehicle and unfold at
41 the campsite to provide temporary living quarters, for recreational,
42 camping or travel use.

43 (f) The term "truck camper" shall mean a portable unit constructed to
44 provide temporary living quarters for recreational, travel or camping
45 use, consisting of a roof, floor, and sides, designed to be loaded onto
46 and unloaded from the bed of a pickup truck, and containing at least one
47 (1) of the following facilities: stove; refrigerator or icebox; self-
48 contained toilet; heater or air conditioner; potable water supply in-
49 cluding a faucet and sink; separate 110-125 volt electrical power sup-
50 ply; or LP-gas supply.

1 (5) As used in this section, the term "motorcycle" means every motor ve-
2 hicle having a seat or saddle for the use of the rider and designed to travel
3 on not more than three (3) wheels in contact with the ground, but excluding a
4 tractor. A motorcycle also is every motor scooter or motorized bicycle hav-
5 ing an engine with less than one hundred fifty (150) cubic centimeters dis-
6 placement or with five (5) brake horsepower or less.

7 (6) As used in this section, the term "repairs" shall include only the
8 costs of parts, but not labor, utilized on the snowmobile, off-highway mo-
9 torbike, recreational park trailer, recreational vehicle or motorcycle.

10 SECTION 18. SEVERABILITY. The provisions of this act are hereby de-
11 clared to be severable and if any provision of this act or the application
12 of such provision to any person or circumstance is declared invalid for any
13 reason, such declaration shall not affect the validity of the remaining por-
14 tions of this act.