

TITLE 57
PUBLIC FUNDS IN GENERAL

CHAPTER 8
FUNDS CONSOLIDATION ACT

57-810. CASH TRANSFERS FOR PROPERTY TAX RELIEF. Notwithstanding the provisions of section [57-814](#), Idaho Code, after the close of each fiscal year in 2023, 2024, and 2025, the state controller shall determine any excess cash balance in the general fund. When calculating any excess cash balance, the state controller shall first provide for the ending balance, as determined by the legislative record, to be carried over into the next fiscal year, plus an amount sufficient to cover encumbrances as approved by the division of financial management and an amount sufficient to cover any reappropriation as authorized by the legislature. On July 1, or as soon thereafter as is practicable, of each such year, there is hereby appropriated one hundred fifty million dollars (\$150,000,000) or the balance of the general fund excess cash balance, whichever is less, to be transferred as follows:

(1) The state controller shall transfer the first fifty million dollars (\$50,000,000) to the homeowner property tax relief account established pursuant to the provisions of section [63-724](#), Idaho Code; and

(2) The state tax commission shall transfer the remaining moneys to be used for the purpose of property tax relief in the following manner. Fifty percent (50%) of the remaining moneys shall be distributed to the school district facilities fund established pursuant to section [33-911](#), Idaho Code, and fifty percent (50%) shall be distributed to each county in the proportion that the amount of property taxes levied for the current tax year and approved pursuant to section [63-809](#), Idaho Code, on all taxable properties in the county bears to the total amount of property taxes levied for the current tax year and approved pursuant to section [63-809](#), Idaho Code, in all the counties. This amount shall be certified to the county auditor and tax collector by the state tax commission no later than the first Monday in November. Each county shall apply the moneys received as a credit on each property owner's property tax bill in proportion to the amount of property taxes on the property and shall distribute the moneys in the same manner as if they were property taxes.

[57-810, added 2023, ch. 200, sec. 4, p. 544.]

57-811. TAX RELIEF FUND. (1) There is hereby created in the state treasury the tax relief fund to which shall be credited all moneys remitted from sections [63-3620F](#) and [63-3638](#), Idaho Code, from federal grants, donations, or any other source. Moneys in the fund are intended to fund future tax relief statutes enacted by the legislature and may be expended pursuant to appropriation. All interest earned on the investment of idle moneys in the fund shall be returned to the fund.

(2) For fiscal year 2025 and each fiscal year thereafter, twenty percent (20%) of the moneys in the tax relief fund is continuously appropriated and shall be transferred to the school district facilities fund established pursuant to section [33-911](#), Idaho Code.

(3) For fiscal year 2024 and each fiscal year thereafter, the state controller shall transfer thirty-six million dollars (\$36,000,000) from the tax relief fund to the state public defense fund established pursuant to section [57-827](#), Idaho Code.

(4) For fiscal year 2023 and each fiscal year thereafter, the state controller shall transfer the remaining balance of the fund or two hundred thirty-six million dollars (\$236,000,000), whichever is less, from the tax relief fund to the general fund.

[57-811, added 2023, ch. 200, sec. 8, p. 545.]

57-812. CONSOLIDATION INTO ROTARY FUND. (1) Those accounting entities on the records of the state controller and state treasurer, commonly referred to as "rotary funds," but which are not recognized or created by law, may be consolidated into the rotary fund as accounts by the state controller, utilizing such numbering and identification sequence as fits the needs of the state's accounting system.

(2) All financial transactions of the rotary fund, including the receipt of moneys and payments by warrant, shall be maintained on the account level within the rotary fund. The state controller and the state treasurer may prescribe requirements for this purpose.

(3) After July 1, 1977, accounts within the rotary fund may be established in the manner provided by sections [67-2019](#) through [67-2022](#), Idaho Code, with the numbering and identification sequence to be assigned by the state controller.

[57-812, added 1976, ch. 51, sec. 2, p. 170; am. 1994, ch. 180, sec. 114, p. 500.]

57-814. BUDGET STABILIZATION FUND. (1) There is hereby created in the state treasury the budget stabilization fund for the purpose of meeting general fund revenue shortfalls and to meet expenses incurred as the result of a major disaster declared by the governor. All moneys in the budget reserve account at the date of approval of this act shall be transferred to the budget stabilization fund. Interest earnings from the investment of moneys in this fund by the state treasurer shall be credited to the permanent building account subject to the provisions of section [67-1210](#), Idaho Code.

(2) Subject to the requirements of section [63-3203](#), Idaho Code, the state controller shall annually transfer moneys from the general fund to the budget stabilization fund subject to the following criteria:

(a) If the state controller certifies that the receipts to the general fund for the fiscal year just ending have exceeded the receipts of the previous fiscal year by more than four percent (4%), then the state controller shall transfer all general fund collections in excess of said four percent (4%) increase to the budget stabilization fund, up to a maximum of one percent (1%) of the actual general fund collections of the prior fiscal year. The state controller shall make the transfer upon the financial close of the current fiscal year.

(b) The amount of moneys in the budget stabilization fund shall not exceed fifteen percent (15%) of the total general fund receipts for the fiscal year just ending.

(c) The state controller shall transfer moneys in the budget stabilization fund in excess of the limit imposed in subsection (2)(b) of this section to the general fund.

(3) If a majority of the membership of each house of the legislature adopt a concurrent resolution requesting the amount of the transfer specified in subsection (2) of this section be reduced, the state controller shall reduce the amount of the transfer.

(4) Appropriations of moneys from the budget stabilization fund in any year shall be limited to fifty percent (50%) of the fund balance after the fund balance has reached ten percent (10%) of total general fund receipts for the fiscal year just ending.

[57-814, added 2015, ch. 341, sec. 9, p. 1287; am. 2020, ch. 112, sec. 1, p. 355.]

57-814A. TRANSFER FROM BUDGET STABILIZATION FUND TO GENERAL FUND. At the end of the fiscal year, if the state board of examiners determines that insufficient general fund moneys are available to meet the level of general fund appropriations authorized by the legislature for that same fiscal year, the board is hereby authorized to transfer certain unencumbered moneys from the budget stabilization fund to the general fund. Such transfers will be the final accounting adjustment to close the fiscal year and shall be limited to the amount of the insufficiency or one-half of one percent (.5%) of the original general fund appropriations made for the fiscal year just ending, whichever is less. Any transfer made pursuant to this section from the budget stabilization fund to the general fund shall be specifically addressed in the governor's executive budget recommendation for the following year which is then subject to review or action by the legislature.

[57-814A, added 1998, ch. 386, sec. 1, p. 1188; am. 2000, ch. 280, sec. 2, p. 903.]

57-815. IDAHO AG IN THE CLASSROOM. (1) There is hereby created an independent body corporate and politic to be known as Idaho ag in the classroom for the purpose of developing and presenting through the joint efforts of the United States department of agriculture, the state department of agriculture, educators at all levels, and representatives of agricultural organizations statewide and nationwide, an educational program that will provide students in kindergarten through grade twelve (12) with a better understanding of the crucial role of agriculture in all aspects of society and of how Idaho agriculture relates to the rest of the world.

(2) Moneys transferred by the Idaho transportation department to Idaho ag in the classroom pursuant to section [49-417B](#), Idaho Code, shall be used by Idaho ag in the classroom for the purpose of developing and presenting educational programs pursuant to subsection (1) of this section and all moneys so transferred are hereby continuously appropriated for this purpose. The right is reserved to the state of Idaho to audit the funds of Idaho ag in the classroom at any time.

[57-815, added 1986, ch. 85, sec. 1, p. 249; am. 1996, ch. 1, sec. 1, p. 3; am. 2008, ch. 205, sec. 1, p. 659; am. 2009, ch. 114, sec. 2, p. 369.]

57-816. DRUG AND DRIVING WHILE UNDER THE INFLUENCE ENFORCEMENT DONATION FUND. (1) There is hereby created in the state operating fund the drug and driving while under the influence enforcement donation fund. Moneys in the fund may be appropriated only for programs designed to control or eliminate illicit drug traffic or to enforce statutory provisions related to driving while under the influence, and for law enforcement functions associated with such control or enforcement.

(2) Separate and apart from any other moneys in the fund, moneys deposited in the fund pursuant to section [37-2735A](#), Idaho Code, shall be used exclusively to support a twenty-four (24) hour anonymous hotline and reward system, including any advertising for and about such system, for the reporting of drug violations.

[57-816, added 1987, ch. 337, sec. 5, p. 712; am. 2006, ch. 113, sec. 2, p. 308; am. 2009, ch. 108, sec. 8, p. 359.]

57-817. UNITED STATES OLYMPIC ACCOUNT. (1) There is hereby created in the dedicated fund the United States olympic account. Moneys in the account are continuously appropriated to the United States olympic committee, which is a congressionally chartered corporation under public law 95-606--36 USC 371 et seq. Moneys in the account must be paid at least annually to the United States olympic committee.

[57-817, added 1987, ch. 337, sec. 6, p. 712.]

57-818. EQUINE EDUCATION ACCOUNT. There is hereby created in the state treasury the equine education account. Moneys in the account shall be appropriated only to the university of Idaho social science research unit for the purpose of funding the Idaho horse census survey, and as provided for in this section. Each periodic update of the survey shall be initiated by the Idaho horse council and a negotiated contract agreed upon between the university of Idaho social science research unit and the Idaho horse council. The social science research unit will invoice the equine education account for distribution. Any unexpended appropriation balances after contractual obligations are satisfied may be expended on education or research projects by the university of Idaho as agreed upon by the Idaho horse council.

[57-818, added 1990, ch. 399, sec. 2, p. 1120; am. 1994, ch. 180, sec. 116, p. 501; am. 2014, ch. 47, sec. 1, p. 124.]

57-819. ALZHEIMER'S DISEASE SERVICES ACCOUNT. There is hereby created in the dedicated fund of the state treasury, the Alzheimer's disease services account. Moneys in the account shall be appropriated to the Idaho chapter of the Alzheimer's disease and related disorders association for use in services for and support of families and victims of Alzheimer's disease who are residents of the state of Idaho.

[57-819, added 1991, ch. 183, sec. 2, p. 448.]

57-820. THE IDAHO GUARD AND RESERVE FAMILY SUPPORT FUND. There is hereby created in the state treasury, the Idaho guard and reserve family support fund. Moneys in the fund shall be continuously appropriated to the "Idaho Guard and Reserve Family Support Fund, Inc." for support of members and families of members of the national guard and reserve who are residents of the state of Idaho or members of national guard or reserve units located in Idaho. The state treasurer shall invest idle moneys in the fund and interest earned from such investments shall be returned to the fund.

[57-820, added 2005, ch. 104, sec. 2, p. 329; am. 2006, ch. 370, sec. 1, p. 1108.]

57-821. AMERICAN RED CROSS OF GREATER IDAHO FUND. There is hereby created in the state treasury, the American red cross of greater Idaho fund. Moneys in the fund shall be appropriated to the Idaho chapter of the American red cross to provide disaster relief services, emergency preparation and prevention services and communication services between the armed forces and families. Moneys in the fund shall be appropriated for use in Idaho only.

[57-821, added 2006, ch. 88, sec. 3, p. 260.]

57-822. INL SETTLEMENT FUND. (1) There is hereby established in the state treasury a fund, separate and apart from all other public moneys or funds of this state, to be known as the INL settlement fund.

(2) The fund shall consist of all payments received from the U.S. department of energy, or a successor agency, pursuant to the 1995 court approved settlement between the state of Idaho, the U.S. department of energy and the U.S. navy.

(3) Moneys in the fund may be expended by the office of the governor, consistent with the terms of the court approved settlement, to mitigate the impacts of the Idaho national laboratory workforce restructuring on the Idaho economy by furthering the creation of sustainable jobs and diversification of the southeastern Idaho economy, and for other purposes mutually acceptable to the governor of the state of Idaho and the U.S. department of energy.

(4) All moneys placed in the fund are hereby continuously appropriated to the office of the governor for the purposes described in this section.

(5) Pending use, surplus moneys in the fund shall be invested by the state treasurer in the same manner as provided under section [67-1210](#), Idaho Code. Interest earned on the investments shall be returned to the fund.

[(57-822) 67-806A, added 1997, ch. 244, sec. 1, p. 708; am. & redesign. 2007, ch. 83, sec. 12, p. 235.]

57-823. SPECIAL OLYMPICS IDAHO FUND. There is hereby created in the state treasury the "Special Olympics Idaho Fund." Moneys in the fund shall be appropriated to the Idaho chapter of special olympics for athletic programs and health screenings for Idaho children and adults with developmental disabilities. Fund moneys will be used to buy sports equipment, uniforms and transportation services. Donations to the fund will also be used to provide school enrichment programs to children with or without disabilities and health screenings for athletes with developmental disabilities. Funds will also be used for training expenses and year-round event competition. Moneys in the fund shall be appropriated for use in Idaho only.

[57-823, added 2008, ch. 218, sec. 2, p. 676.]

57-824. IDAHO FOOD BANK FUND. There is hereby created in the state treasury, the Idaho food bank fund. Moneys in the fund shall be appropriated to the Idaho food bank to provide food, information and support services to hungry people throughout this state through partnerships with nonprofit agencies, the food industry, government, volunteers, corporations and individuals by serving as a central clearinghouse for donated and purchased food.

[57-824, added 2009, ch. 63, sec. 3, p. 174.]

57-825. STATE-DIRECTED OPIOID SETTLEMENT FUND -- USE OF FUND MONEYS -- RECOMMENDATIONS. (1) There is hereby established in the state treasury the state-directed opioid settlement fund, to be managed by the state treasurer. Moneys in the fund shall consist of:

- (a) Moneys received by the state of Idaho pursuant to settlements and judgments obtained by the state relating to opioids;
- (b) Legislative appropriations to the fund;
- (c) Any bequests or donations to the fund; and
- (d) Interest earned on idle moneys in the fund.

(2) Moneys in the state-directed opioid settlement fund shall be used as determined by legislative appropriation, provided that such moneys must be used only in accordance with the terms of the applicable settlement or judgment and for purposes relating to opioid abuse prevention and recovery programs.

(3) The Idaho behavioral health council shall meet as necessary and make recommendations to the governor and the joint finance-appropriations committee as to how moneys from the state-directed opioid settlement fund should be used. Such recommendations must be submitted to the governor on or before September 1 in the year before the legislative session in which the Idaho behavioral health council recommendations are presented to the joint finance-appropriations committee.

[57-825, added 2021, ch. 268, sec. 1, p. 817; am. 2022, ch. 289, sec. 1, p. 920.]

57-826. TWENTY-SEVENTH PAYROLL FUND. There is hereby created in the state treasury the twenty-seventh payroll fund for the purpose of meeting the general fund payroll costs for state employees in years in which the state incurs a twenty-seventh payroll. The account shall consist of any moneys made available through legislative transfers, appropriations, or as otherwise provided by law. Interest earnings from the investment of moneys in this fund by the state treasurer shall be returned to the fund.

[(57-826) 57-825, added 2021, ch. 3, sec. 1, p. 4; am. and redesign. 2022, ch. 111, sec. 30, p. 391.]

57-827. STATE PUBLIC DEFENSE FUND. [EFFECTIVE UNTIL JULY 1, 2024] (1) There is hereby established in the state treasury the state public defense fund to be managed by the state treasurer. Moneys in the fund shall consist of:

- (a) Moneys transferred to the fund pursuant to section [57-811](#), Idaho Code;
- (b) Legislative appropriations to the fund;
- (c) On and after October 1, 2024, any fees or reimbursement ordered pursuant to section [19-854](#)(7) and [19-858](#), Idaho Code, or distributed pursuant to section [31-3201i](#)(16), Idaho Code;
- (d) Any bequests or donations to the fund; and
- (e) Interest earned on idle moneys in the fund.

(2) Moneys in the fund shall be used as determined by legislative appropriation to fulfill the state's obligation to provide indigent public defense pursuant to the sixth amendment of the United States constitution and section 13, article I of the constitution of the state of Idaho.

57-827. STATE PUBLIC DEFENSE FUND. [EFFECTIVE JULY 1, 2024] (1) There is hereby established in the state treasury the state public defense fund to be managed by the state treasurer. Moneys in the fund shall consist of:

- (a) Moneys transferred to the fund pursuant to section [57-811](#), Idaho Code;
- (b) Legislative appropriations to the fund;
- (c) On and after October 1, 2024, any fees or reimbursement ordered pursuant to sections [19-6011](#)(7) and [19-6015](#), Idaho Code, or distributed pursuant to section [31-3201I](#)(16), Idaho Code;
- (d) Any bequests or donations to the fund; and
- (e) Interest earned on idle moneys in the fund.

(2) Moneys in the fund shall be used as determined by legislative appropriation to fulfill the state's obligation to provide indigent public defense pursuant to the sixth amendment of the United States constitution and section 13, article I of the constitution of the state of Idaho.

[57-827, added 2022, ch. 318, sec. 58, p. 1030; am. 2023, ch. 200, sec. 9, p. 546; am. 2023, ch. 220, sec. 38, p. 685.]