

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 69

BY STATE AFFAIRS COMMITTEE

AN ACT

1 RELATING TO ELECTIONS; AMENDING SECTION 63-316, IDAHO CODE, TO  
 2 PROVIDE CORRECT CODE REFERENCES; AMENDING SECTION 63-802,  
 3 IDAHO CODE, TO PROVIDE CORRECT CODE REFERENCES; AMENDING  
 4 SECTION 63-3638, IDAHO CODE, TO PROVIDE MONETARY DISTRIBUTIONS  
 5 TO COUNTIES FROM SALES TAX REVENUES TO DEFRAY EXPENSES OF  
 6 COUNTIES IN CONDUCTING ELECTIONS, TO REQUIRE COUNTIES TO  
 7 ESTABLISH A SPECIAL ELECTION FUND, TO SPECIFY USE OF REVENUES IN  
 8 THE FUND, TO REVISE REVENUE SHARING PERCENTAGES GOING TO CITIES  
 9 AND COUNTIES AND TO PROVIDE CORRECT CODE REFERENCES; AMENDING  
 10 SECTION 63-3641, IDAHO CODE, TO PROVIDE A CORRECT CODE REFERENCE;  
 11 PROVIDING AN EFFECTIVE DATE AND TO PROVIDE FOR A REPORT TO BE  
 12 SUBMITTED TO THE LEGISLATURE IN 2013.  
 13

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

15 SECTION 1. That Section 63-316, Idaho Code, be, and the same is hereby amended to  
 16 read as follows:

17 63-316. ADJUSTMENT OF ASSESSED VALUE – COMPLETION OF  
 18 ASSESSMENT PROGRAM BY STATE TAX COMMISSION – PAYMENT OF COSTS. (1)  
 19 Whenever the state tax commission, after a hearing, determines that any county assessor or  
 20 the county commissioners in assessing property in the county subject to taxation have failed  
 21 to abide by, adhere to and conform with the laws of the state of Idaho and the rules of the  
 22 state tax commission in determining market value for assessment purposes, the state tax  
 23 commission shall order the county assessor and county commissioners of such county to make  
 24 the necessary changes or corrections in such assessments and if the county assessor and the  
 25 county commissioners refuse or neglect to comply with such order, the state tax commission is  
 26 authorized to and shall forthwith adjust or change the property roll in such county.

27 (2) In lieu of the hearings and actions permitted in subsection (1) of this section, the  
 28 state tax commission shall monitor each county’s implementation of the continuing appraisal  
 29 required in section 63-314, Idaho Code, and may require each county to file such reports  
 30 of its progress at implementation of such continuing appraisals as the commission may find  
 31 necessary. In the event that the commission finds that any county is failing to meet the  
 32 requirements of section 63-314, Idaho Code, the commission may order that county’s indexing  
 33 or appraisal or reappraisal programs be conducted under the exclusive and complete control of  
 34 the state tax commission and the results of such programs shall be binding upon the county  
 35 officers of the county for which ordered. Payments for the actual cost of such programs shall  
 36 be made from the sales tax distribution created in section 63-3638, Idaho Code, and the amount  
 37 of such payments shall be withheld from the payments otherwise made under the provisions of  
 38 section 63-3638(910)(c) and (910)(d), Idaho Code, to the county for which indexing, appraisal

1 or reappraisal has been ordered, and this subsection shall constitute the necessary appropriation  
2 to accomplish such payments, any other provision of law notwithstanding.

3 SECTION 2. That Section 63-802, Idaho Code, be, and the same is hereby amended to  
4 read as follows:

5 63-802. LIMITATION ON BUDGET REQUESTS – LIMITATION ON TAX  
6 CHARGES – EXCEPTIONS. (1) Except as provided in subsection (3) of this section for tax  
7 year 1995, and each year thereafter, no taxing district shall certify a budget request for an  
8 amount of property tax revenues to finance an annual budget that exceeds the greater of:

9 (a) The dollar amount of property taxes certified for its annual budget for any one (1)  
10 of the three (3) tax years preceding the current tax year, whichever is greater, plus the  
11 dollar amount of moneys received pursuant to section 63-3638(~~123~~), Idaho Code, for the  
12 past tax year, which amount may be increased by a growth factor of not to exceed three  
13 percent (3%) plus the amount of revenue that would have been generated by applying  
14 the levy of the previous year, not including any levy described in subsection (4) of this  
15 section, or any school district levy reduction resulting from a distribution of state funds  
16 pursuant to section 63-3638(~~101~~), Idaho Code, to any increase in market value subject to  
17 taxation resulting from new construction or change of land use classification as evidenced  
18 by the value shown on the new construction roll compiled pursuant to section 63-301A,  
19 Idaho Code; and by the value of annexation during the previous calendar year, as certified  
20 by the state tax commission for market values of operating property of public utilities and  
21 by the county assessor; or

22 (b) The dollar amount of property taxes certified for its annual budget during the last  
23 year in which a levy was made; or

24 (c) The dollar amount of the actual budget request, if the taxing district is newly created  
25 except as may be provided in subsection (1)(h) of this section; or

26 (d) In the case of school districts, the restriction imposed in section 33-802, Idaho Code;  
27 or

28 (e) In the case of a nonschool district for which less than the maximum allowable  
29 increase in the dollar amount of property taxes is certified for annual budget purposes in  
30 any one (1) year, such a district may, in any following year, recover the foregone increase  
31 by certifying, in addition to any increase otherwise allowed, an amount not to exceed one  
32 hundred percent (100%) of the increase originally foregone. Said additional amount shall  
33 be included in future calculations for increases as allowed; or

34 (f) In the case of cities, if the immediately preceding year's levy subject to the limitation  
35 provided by this section, is less than 0.004, the city may increase its budget by an amount  
36 not to exceed the difference between 0.004 and actual prior year's levy multiplied by  
37 the prior year's market value for assessment purposes. The additional amount must be  
38 approved by sixty percent (60%) of the voters voting on the question at an election called  
39 for that purpose and held on the date in May or November provided by law, and may be  
40 included in the annual budget of the city for purposes of this section; or

41 (g) A taxing district may submit to the electors within the district the question of whether  
42 the budget from property tax revenues may be increased beyond the amount authorized in  
43 this section, but not beyond the levy authorized by statute. The additional amount must  
44 be approved by sixty-six and two-thirds percent (66 2/3%) or more of the voters voting  
45 on the question at an election called for that purpose and held on the May or November

1 dates provided by section 34-106, Idaho Code. If approved by the required minimum  
 2 sixty-six and two-thirds percent (66 2/3%) of the voters voting at the election, the new  
 3 budget amount shall be the base budget for the purposes of this section; or

4 (h) When a nonschool district consolidates with another nonschool district or dissolves  
 5 and a new district performing similar governmental functions as the dissolved district  
 6 forms with the same boundaries within three (3) years, the maximum amount of a budget  
 7 of the district from property tax revenues shall not be greater than the sum of the amounts  
 8 that would have been authorized by this section for the district itself or for the districts  
 9 that were consolidated or dissolved and incorporated into a new district; or

10 (i) In the instance or case of cooperative service agencies, the restrictions imposed in  
 11 sections 33-315 through 33-318, Idaho Code.

12 (2) In the case of fire districts, during the year immediately following the election of  
 13 a public utility or public utilities to consent to be provided fire protection pursuant to section  
 14 31-1425, Idaho Code, the maximum amount of property tax revenues permitted in subsection  
 15 (1) of this section may be increased by an amount equal to the current year's taxable value of  
 16 the consenting public utility or public utilities multiplied by that portion of the prior year's levy  
 17 subject to the limitation provided by subsection (1) of this section.

18 (3) No board of county commissioners shall set a levy, nor shall the state tax commission  
 19 approve a levy for annual budget purposes which exceeds the limitation imposed in subsection  
 20 (1) of this section, unless authority to exceed such limitation has been approved by a majority  
 21 of the taxing district's electors voting on the question at an election called for that purpose and  
 22 held pursuant to section 34-106, Idaho Code, provided however, that such voter approval shall  
 23 be for a period of not to exceed two (2) years.

24 (4) The amount of property tax revenues to finance an annual budget does not include  
 25 revenues from nonproperty tax sources, and does not include revenue from levies that are voter  
 26 approved for bonds, override levies or supplemental levies, plant facilities reserve fund levies,  
 27 school emergency fund levies or for levies applicable to newly annexed property or for levies  
 28 applicable to new construction as evidenced by the value of property subject to the occupancy  
 29 tax pursuant to section 63-317, Idaho Code, for the preceding tax year.

30 SECTION 3. That Section 63-3638, Idaho Code, be, and the same is hereby amended to  
 31 read as follows:

32 63-3638. SALES TAX – DISTRIBUTION. All moneys collected under this chapter,  
 33 except as may otherwise be required in sections 63-3203 and 63-3709, Idaho Code, shall be  
 34 distributed by the tax commission as follows:

35 (1) An amount of money shall be distributed to the state refund account sufficient to pay  
 36 current refund claims. All refunds authorized under this chapter by the commission shall be  
 37 paid through the state refund account, and those moneys are continuously appropriated.

38 (2) Five million dollars (\$5,000,000) per year is continuously appropriated and shall be  
 39 distributed to the permanent building fund, provided by section 57-1108, Idaho Code.

40 (3) Four million eight hundred thousand dollars (\$4,800,000) per year is continuously  
 41 appropriated and shall be distributed to the water pollution control account established by  
 42 section 39-360528, Idaho Code.

43 (4) An amount equal to the sum required to be certified by the chairman of the Idaho  
 44 housing and finance association to the state tax commission pursuant to section 67-6211, Idaho  
 45 Code, in each year is continuously appropriated and shall be paid to any capital reserve fund,

1 established by the Idaho housing and finance association pursuant to section 67-6211, Idaho  
 2 Code. Such amounts, if any, as may be appropriated hereunder to the capital reserve fund of  
 3 the Idaho housing and finance association shall be repaid for distribution under the provisions  
 4 of this section, subject to the provisions of section 67-6215, Idaho Code, by the Idaho housing  
 5 and finance association, as soon as possible, from any moneys available therefor and in excess  
 6 of the amounts which the association determines will keep it self-supporting.

7 (5) An amount equal to the sum required by the provisions of sections 63-709 and  
 8 63-717, Idaho Code, after allowance for the amount appropriated by section 63-718(3), Idaho  
 9 Code, is continuously appropriated and shall be paid as provided by sections 63-709 and  
 10 63-717, Idaho Code.

11 (6) An amount required by the provisions of chapter 53, title 33, Idaho Code.

12 (7) An amount required by the provisions of chapter 87, title 67, Idaho Code.

13 (8) For fiscal year 2011, and each fiscal year thereafter, four million five hundred  
 14 thousand dollars (\$4,500,000), of which one million seven hundred sixty thousand dollars  
 15 (\$1,760,000) shall be distributed to each of the forty-four (44) counties in equal amounts, and  
 16 the remainder shall be equally divided to the forty-four (44) counties in the proportion that the  
 17 population of the county bears to the population of the state. In no fiscal year shall the total  
 18 amount allocated for counties under this subsection (8) be less than four million five hundred  
 19 thousand dollars (\$4,500,000). Each county shall establish a special election fund to which  
 20 shall be deposited all revenues received from the distribution made pursuant to this subsection  
 21 (8). All such revenues shall be used exclusively to defray the costs associated with conducting  
 22 elections as required of county clerks by the provisions of section 34-1401, Idaho Code.

23 (9) One dollar (\$1.00) on each application for certificate of title or initial application  
 24 for registration of a motor vehicle, snowmobile, all-terrain vehicle or other vehicle processed  
 25 by the county assessor or the Idaho transportation department excepting those applications in  
 26 which any sales or use taxes due have been previously collected by a retailer, shall be a fee for  
 27 the services of the assessor of the county or the Idaho transportation department in collecting  
 28 such taxes, and shall be paid into the current expense fund of the county or state highway  
 29 account established in section 40-702, Idaho Code.

30 ~~(9)~~ 10 Eleven and ~~five tenths~~ thirty-one hundredths percent (11.~~531~~31%) is continuously  
 31 appropriated and shall be distributed to the revenue sharing account which is created in the  
 32 state treasury, and the moneys in the revenue sharing account will be paid in installments each  
 33 calendar quarter by the tax commission as follows:

34 (a) Twenty-eight and ~~two tenths~~ thirty-five hundredths percent (28.~~235~~35%) shall be paid to  
 35 the various cities as follows:

36 (i) Fifty percent (50%) of such amount shall be paid to the various cities, and  
 37 each city shall be entitled to an amount in the proportion that the population of  
 38 that city bears to the population of all cities within the state; and

39 (ii) Fifty percent (50%) of such amount shall be paid to the various cities, and  
 40 each city shall be entitled to an amount in the proportion that the preceding year's  
 41 market value for assessment purposes for that city bears to the preceding year's  
 42 market value for assessment purposes for all cities within the state.

43 (b) Twenty-eight and ~~two tenths~~ five hundredths percent (28.~~205~~05%) shall be paid to the  
 44 various counties as follows:

45 (i) One million three hundred twenty thousand dollars (\$1,320,000) annually  
 46 shall be distributed one forty-fourth (1/44) to each of the various counties; and

1 (ii) The balance of such amount shall be paid to the various counties, and each  
2 county shall be entitled to an amount in the proportion that the population of that  
3 county bears to the population of the state;

4 (c) Thirty-five and nine-tenths percent (35.9%) of the amount appropriated in this  
5 subsection (910) shall be paid to the several counties for distribution to the cities and  
6 counties as follows:

7 (i) Each city and county which received a payment under the provisions of  
8 section 63-3638(e), Idaho Code, during the fourth quarter of calendar year 1999,  
9 shall be entitled to a like amount during succeeding calendar quarters.

10 (ii) If the dollar amount of money available under this subsection (910)(c) in any  
11 quarter does not equal the amount paid in the fourth quarter of calendar year 1999,  
12 each city's and county's payment shall be reduced proportionately.

13 (iii) If the dollar amount of money available under this subsection (910)(c) in any  
14 quarter exceeds the amount paid in the fourth quarter of calendar year 1999, each  
15 city and county shall be entitled to a proportionately increased payment, but such  
16 increase shall not exceed one hundred five percent (105%) of the total payment  
17 made in the fourth quarter of calendar year 1999.

18 (iv) If the dollar amount of money available under this subsection (910)(c) in  
19 any quarter exceeds one hundred five percent (105%) of the total payment made  
20 in the fourth quarter of calendar year 1999, any amount over and above such one  
21 hundred five percent (105%) shall be paid fifty percent (50%) to the various cities  
22 in the proportion that the population of the city bears to the population of all cities  
23 within the state, and fifty percent (50%) to the various counties in the proportion  
24 that the population of a county bears to the population of the state; and

25 (d) Seven and seven-tenths percent (7.7%) of the amount appropriated in this subsection  
26 (910) shall be paid to the several counties for distribution to special purpose taxing  
27 districts as follows:

28 (i) Each such district which received a payment under the provisions of section  
29 63-3638(e), Idaho Code, during the fourth quarter of calendar year 1999, shall be  
30 entitled to a like amount during succeeding calendar quarters.

31 (ii) If the dollar amount of money available under this subsection (910)(d) in any  
32 quarter does not equal the amount paid in the fourth quarter of calendar year 1999,  
33 each special purpose taxing district's payment shall be reduced proportionately.

34 (iii) If the dollar amount of money available under this subsection (910)(d) in  
35 any quarter exceeds the amount distributed under paragraph (i) of this subsection  
36 (910)(d), each special purpose taxing district shall be entitled to a share of the  
37 excess based on the proportion each such district's current property tax budget  
38 bears to the sum of the current property tax budgets of all such districts in  
39 the state. The state tax commission shall calculate district current property tax  
40 budgets to include any unrecovered foregone amounts as determined under section  
41 63-802(1)(e), Idaho Code. When a special purpose taxing district is situated  
42 in more than one (1) county, the tax commission shall determine the portion  
43 attributable to the special purpose taxing district from each county in which it is  
44 situated.

1 (iv) If special purpose taxing districts are consolidated, the resulting district is  
 2 entitled to a base amount equal to the sum of the base amounts which were  
 3 received in the last calendar quarter by each district prior to the consolidation.

4 (v) If a special purpose taxing district is dissolved or disincorporated, the state  
 5 tax commission shall continuously distribute to the board of county commissioners  
 6 an amount equal to the last quarter's distribution prior to dissolution or  
 7 disincorporation. The board of county commissioners shall determine any  
 8 redistribution of moneys so received.

9 (vi) Taxing districts formed after January 1, 2001, are not entitled to a payment  
 10 under the provisions of this subsection (~~910~~)(d).

11 (vii) For purposes of this subsection (~~910~~)(d), a special purpose taxing district is  
 12 any taxing district which is not a city, a county or a school district.

13 (~~101~~) Amounts calculated in accordance with section 2, chapter 356, laws of 2001,  
 14 for annual distribution to counties and other taxing districts beginning in October 2001 for  
 15 replacement of property tax on farm machinery and equipment exempted pursuant to section  
 16 63-602EE, Idaho Code. For nonschool districts, the state tax commission shall distribute  
 17 one-fourth (1/4) of this amount certified quarterly to each county. For school districts, the  
 18 state tax commission shall distribute one-fourth (1/4) of the amount certified quarterly to each  
 19 school district. For nonschool districts, the county auditor shall distribute to each district within  
 20 thirty (30) calendar days from receipt of moneys from the tax commission. Moneys received  
 21 by each taxing district for replacement shall be utilized in the same manner and in the same  
 22 proportions as revenues from property taxation. The moneys remitted to the county treasurer  
 23 for replacement of property exempt from taxation pursuant to section 63-602EE, Idaho Code,  
 24 may be considered by the counties and other taxing districts and budgeted at the same time, in  
 25 the same manner and in the same year as revenues from taxation on personal property which  
 26 these moneys replace. If taxing districts are consolidated, the resulting district is entitled to  
 27 an amount equal to the sum of the amounts which were received in the last calendar quarter  
 28 by each district pursuant to this subsection prior to the consolidation. If a taxing district is  
 29 dissolved or disincorporated, the state tax commission shall continuously distribute to the board  
 30 of county commissioners an amount equal to the last quarter's distribution prior to dissolution  
 31 or disincorporation. The board of county commissioners shall determine any redistribution of  
 32 moneys so received. If a taxing district annexes territory, the distribution of moneys received  
 33 pursuant to this subsection shall be unaffected. Taxing districts formed after January 1, 2001,  
 34 are not entitled to a payment under the provisions of this subsection. School districts shall  
 35 receive an amount determined by multiplying the sum of the year 2000 school district levy  
 36 minus .004 times the market value on December 31, 2000, in the district of the property exempt  
 37 from taxation pursuant to section 63-602EE, Idaho Code, provided that the result of these  
 38 calculations shall not be less than zero (0). The result of these school district calculations shall  
 39 be further increased by six percent (6%). For purposes of the limitation provided by section  
 40 63-802, Idaho Code, moneys received pursuant to this section as property tax replacement for  
 41 property exempt from taxation pursuant to section 63-602EE, Idaho Code, shall be treated as  
 42 property tax revenues.

43 (~~12~~) Amounts necessary to pay refunds as provided in subsection (3) of section 63-3641,  
 44 Idaho Code, to a developer of a retail commercial complex whose stores sell tangible personal  
 45 property or taxable services subject to the sales and use tax up to an aggregate total of  
 46 thirty-five million dollars (\$35,000,000) per project shall be remitted to the demonstration pilot

1 project fund created in subsection (3) of section 63-3641, Idaho Code, and shall be specific to  
2 and accounted for by each project.

3 (~~123~~) Amounts calculated in accordance with subsection (4) of section 63-602KK, Idaho  
4 Code, for annual distribution to counties and other taxing districts for replacement of property  
5 tax on personal property tax exemptions pursuant to subsection (1) of section 63-602KK, Idaho  
6 Code, which amounts are continuously appropriated unless the legislature enacts a different  
7 appropriation for a particular fiscal year.

8 (~~134~~) Any moneys remaining over and above those necessary to meet and reserve for  
9 payments under other subsections of this section shall be distributed to the general fund.

10 SECTION 4. That Section 63-3641, Idaho Code, be, and the same is hereby amended to  
11 read as follows:

12 63-3641. TANGIBLE PERSONAL PROPERTY SOLD BY CERTAIN  
13 RETAILERS. (1) A developer of a retail commercial complex whose stores sell tangible  
14 personal property or taxable services and collected sales or use tax from customers at the  
15 location of the developer's retail commercial complex may qualify for a rebate of taxes paid  
16 on such purchases, but only if the developer of a retail commercial complex whose stores  
17 sell tangible personal property or taxable services has built a complex in Idaho that is of a  
18 minimum cost as provided in subsection (2) of this section and has incurred costs in excess  
19 of eight million dollars (\$8,000,000) for the installation of an interchange from an interstate  
20 highway or a highway enumerated in section 40-201, Idaho Code, by the Idaho transportation  
21 department or a political subdivision or a contractor of the transportation department or political  
22 subdivision and/or freeway interchange improvements on land owned by the state of Idaho  
23 or a political subdivision and/or auxiliary lanes necessitated by the design and construction  
24 of interchanges.

25 (2) To qualify for the rebate, the developer of a retail commercial complex whose  
26 stores sell tangible personal property or taxable services shall have those stores collect sales  
27 and use taxes on sales of tangible personal property or taxable services from the retail  
28 commercial complex. Any improvement or alteration to a public highway must be bonded  
29 in accordance with the public contracts bond act in chapter 19, title 54, Idaho Code. Once  
30 the developer of a retail commercial complex whose stores sell tangible personal property  
31 or taxable services certifies that the retail commercial complex has cost a minimum of four  
32 million dollars (\$4,000,000) and the developer of a retail commercial complex whose stores sell  
33 tangible personal property or taxable services has expended in excess of eight million dollars  
34 (\$8,000,000) for the installation of an interchange and/or related interchange improvements  
35 from an interstate highway by the Idaho transportation department or a political subdivision or  
36 a contractor of the transportation department or political subdivision and/or freeway interchange  
37 improvements, the developer may file with the state tax commission a refund request of sixty  
38 percent (60%) of the sales and use taxes collected for the sale of tangible personal property or  
39 taxable services from stores in the retail commercial complex. The refund request shall state  
40 that the developer of a retail commercial complex whose stores sell tangible personal property  
41 or taxable services has constructed a retail facility that meets the minimum expenditure  
42 requirements and also meets the minimum expenditure requirements for an interchange and/or  
43 related freeway interchange improvements and/or highway improvements to be eligible for  
44 the rebate, and that the developer is entitled to receive a rebate of sixty percent (60%) of all  
45 sales and use taxes collected by the stores in the retail commercial complex that qualifies

1 for the rebate created by this section. The state tax commission may require that sufficient  
2 documentation be provided by the developer of a retail commercial complex whose stores  
3 sell tangible personal property or taxable services regarding expenditures and shall require an  
4 attestation from the Idaho transportation department or a political subdivision that the minimum  
5 requirements of this section have been met. The transportation department or the political  
6 subdivision shall verify to the state tax commission the amount of expenditures the developer  
7 has expended on the interchange and/or related freeway interchange improvements and/or  
8 highway improvements.

9 (3) Upon filing of a written refund claim by the developer of a retail commercial  
10 complex whose stores sell tangible personal property or taxable services entitled to the rebate,  
11 and subject to such reasonable documentation and verification as the state tax commission  
12 may require, the rebate shall be paid by the state tax commission from the demonstration pilot  
13 project fund, which is hereby created in the state treasury, in a timely manner not to exceed  
14 sixty (60) calendar days after receipt as funds are available. To qualify for the rebate, stores  
15 in an eligible complex shall report their sales to the state tax commission separately from  
16 other stores they own in the state. Nothing in this section shall be deemed to hold the state  
17 of Idaho or any political subdivision liable for any and all liens filed on a project subject to  
18 rebate pursuant to this section. All sales and use tax information remitted by retailers shall  
19 be deemed a trade secret, shall be confidential and shall not be disclosed by the state tax  
20 commission. A developer of a retail commercial complex whose stores sell tangible personal  
21 property or taxable services must submit a claim for refund pursuant to this section within  
22 two (2) years of the developer's last expenditure on the interchange and/or related freeway  
23 interchange improvements and/or highway improvements. No interest shall be paid by the state  
24 on moneys refunded and all moneys refunded shall be paid from the sales tax account pursuant  
25 to subsection (1+2) of section 63-3638, Idaho Code, and shall be limited to a total aggregate of  
26 thirty-five million dollars (\$35,000,000) or lesser amount if that is what was expended.

27 (4) Once the developer of a retail commercial complex whose stores sell tangible  
28 personal property or taxable services has recouped its costs of funding the interchange and/or  
29 related freeway interchange improvements and/or highway improvements and/or related  
30 transportation infrastructure, the developer shall be ineligible to receive the rebate pursuant to  
31 this section.

32 (5) As used in this section:

33 (a) "Development of a retail commercial complex whose stores sell tangible personal  
34 property or taxable services" includes all buildings, the parking lot, sidewalks and all  
35 accessory equipment including, but not limited to, lighting and traffic signs. Retail stores  
36 in the retail commercial complex shall sell tangible personal property or taxable services  
37 that are subject to the sales and use tax.

38 (b) "Freeway interchange improvements" includes on and off ramps, overpass and  
39 underpass improvements and signalization to facilitate the effective access from the  
40 interstate highway system.

41 (c) "Highway improvements" shall be improvements or upgrades to highways  
42 enumerated in section 40-201, Idaho Code.

43 SECTION 5. This act shall be in full force and effect on and after January 1, 2010. The  
44 Secretary of State and the Idaho Association of Counties shall concurrently submit a report to  
45 the Legislature of the actual costs incurred in operating the elections for calendar years 2011  
46 and 2012 by March 1, 2013.