

Moved by McGee

Seconded by Keough

IN THE SENATE
SENATE AMENDMENT TO H.B. NO. 338

AMENDMENT TO THE BILL

On page 2 of the printed bill, delete lines 8 and 9, and insert:

"SECTION 2. That Section 63-2412, Idaho Code, be, and the same is hereby amended to read as follows:

63-2412. DISTRIBUTION OF TAX REVENUES FROM TAX ON GASOLINE AND AIRCRAFT ENGINE FUEL. (1) The revenues received from the taxes imposed by sections 63-2402 and 63-2421, Idaho Code, upon the receipt or use of gasoline, and any penalties, interest, or deficiency additions, shall be distributed periodically as follows:

(a) An amount of money equal to the actual cost of collecting, administering and enforcing the gasoline tax requirements by the commission, as determined by it shall be retained by the commission. The amount retained by the commission shall not exceed the amount authorized to be expended by appropriation by the legislature. Any unencumbered balance in excess of the actual cost of collecting, administering and enforcing the gasoline tax requirements by the commission at the end of each fiscal year shall be distributed as listed in paragraph (e) of this subsection.

(b) An amount of money shall be distributed to the state refund account sufficient to pay current refund claims. All refunds authorized by the commission to be paid shall be paid from the state refund account and those moneys are hereby continuously appropriated for that purpose.

(c) As soon as possible after the beginning of each fiscal year, the sum of two hundred fifty thousand dollars (\$250,000) shall be distributed to the railroad grade crossing protection account in the dedicated fund, to pay the amounts from the account pursuant to the provisions of section 62-304C, Idaho Code.

(d) As soon as possible after the beginning of each fiscal year, the sum of one hundred thousand dollars (\$100,000) shall be distributed to the local bridge inspection account in the dedicated fund, to pay the amounts from the account pursuant to the provisions of section 40-703, Idaho Code.

(e) An amount of money equal to seven percent (7%) shall be distributed to the state highway account established in section 40-702, Idaho Code.

(f) From the balance remaining with the commission after distributing the amounts in paragraphs (a) through (d) of subsection (1) of this section:

1. One and twenty-eight hundredths percent (1.28%) shall be distributed as follows: sixty-six percent (66%) of the one and twenty-eight hundredths percent (1.28%) shall be distributed to the waterways improvement account, as created in chapter 15, title 57, Idaho Code. Up to twenty percent (20%) of the mon-

1 eys distributed to the waterways improvement account under the provisions of this
 2 paragraph may be used by the department of parks and recreation to defray ad-
 3 ministrative costs. Any moneys unused at the end of the fiscal year by the de-
 4 partment of parks and recreation shall be returned to the state treasurer for deposit
 5 in the waterways improvement account. Thirty-three percent (33%) of the one
 6 and twenty-eight hundredths percent (1.28%) shall be distributed into the park and
 7 recreation capital improvement account as created in section 57-1801, Idaho Code.
 8 One percent (1%) of the one and twenty-eight hundredths percent (1.28%) shall be
 9 distributed to the search and rescue fund created in section 67-2913, Idaho Code;

10 2. One and twenty-eight hundredths percent (1.28%) shall be distributed as fol-
 11 lows: sixty-six percent (66%) of the one and twenty-eight hundredths percent
 12 (1.28%) shall be distributed to the off-road motor vehicle account, as created in
 13 section 57-1901, Idaho Code. Up to twenty percent (20%) of the moneys dis-
 14 tributed to the off-road motor vehicle account by this subparagraph may be used
 15 by the department of parks and recreation to defray administrative costs. Any
 16 moneys unused at the end of the fiscal year by the department of parks and recre-
 17 ation shall be returned to the state treasurer for deposit in the off-road motor ve-
 18 hicle account. Thirty-three percent (33%) of the one and twenty-eight hundredths
 19 percent (1.28%) shall be distributed into the park and recreation capital improve-
 20 ment account as created in section 57-1801, Idaho Code. One percent (1%) of the
 21 one and twenty-eight hundredths percent (1.28%) shall be distributed to the search
 22 and rescue fund created in section 67-2913, Idaho Code; and

23 3. Forty-four hundredths percent (.44%) shall be distributed to the park and recre-
 24 ation capital improvement account as created in section 57-1801, Idaho Code, to
 25 be used solely to develop, construct, maintain and repair roads, bridges and park-
 26 ing areas within and leading to parks and recreation areas of the state.

27 4. The balance remaining shall be distributed to the highway distribution account
 28 created in section 40-701, Idaho Code.

29 (2) The revenues received from the taxes imposed by section 63-2408, Idaho Code, and
 30 any penalties, interest, and deficiency amounts, shall be distributed as follows:

31 (a) An amount of money shall be distributed to the state refund account sufficient to pay
 32 current refund claims. All refunds authorized by the commission to be paid shall be paid
 33 from the state refund account, and those moneys are hereby continuously appropriated.

34 (b) The balance remaining of all the taxes collected shall be distributed to the state aero-
 35 nautics account, as provided in section 21-211, Idaho Code.

36 SECTION 3. That Section 63-2418, Idaho Code, be, and the same is hereby amended to
 37 read as follows:

38 63-2418. DISTRIBUTION OF TAX REVENUES FROM TAX ON SPECIAL
 39 FUELS. The revenues received from the tax imposed by this chapter upon the receipt of
 40 special fuel and any penalties, interest, or deficiency additions, or from the fees imposed by
 41 the commission under the provisions of section 63-2424 or 63-2438, Idaho Code, shall be
 42 distributed as follows:

43 (1) An amount of money equal to the actual cost of collecting, administering and enforc-
 44 ing the special fuels tax provisions by the commission, as determined by it shall be retained by

1 the commission. The amount retained by the commission shall not exceed the amount autho-
 2 rized to be expended by appropriation by the legislature. Any unencumbered balance in excess
 3 of the actual cost of collecting, administering and enforcing the special fuels tax requirements
 4 by the commission at the end of each fiscal year shall be distributed to the highway distribution
 5 account.

6 (2) An amount of money shall be distributed to the state refund account sufficient to
 7 pay current refund claims. All refunds authorized by the commission to be paid under this
 8 chapter shall be paid from the state refund account, those moneys being hereby continuously
 9 appropriated.

10 (3) An amount of money equal to seven percent (7%) shall be distributed to the state
 11 highway account as established in section 40-702, Idaho Code.

12 (4) The balance remaining with the commission after distributing the amounts specified
 13 in subsections (1) and (2) of this section shall be distributed to the highway distribution ac-
 14 count, established in section 40-701, Idaho Code.

15 SECTION 4. That Section 40-701, Idaho Code, be, and the same is hereby amended to read
 16 as follows:

17 40-701. HIGHWAY DISTRIBUTION ACCOUNT -- APPORTIONMENT. (1) There is
 18 established in the state treasury an account known as the "Highway Distribution Account," to
 19 which shall be credited:

20 (a) Moneys as provided by sections 63-2412(1)(~~ef~~)4, and 63-2418(~~34~~), Idaho Code;

21 (b) All moneys collected by the department, their agents and vendors, and county as-
 22 sessors and sheriffs, under the provisions of title 49, Idaho Code, except as otherwise
 23 specifically provided for; and

24 (c) All other moneys as may be provided by law.

25 (2) The highway distribution account shall be apportioned as follows:

26 (a) Thirty-eight percent (38%) to local units of government as provided in section
 27 40-709, Idaho Code;

28 (b) Fifty-seven percent (57%) to the state highway account established in section 40-702,
 29 Idaho Code; and

30 (c) Five percent (5%) to the law enforcement account, established in section 67-2914,
 31 Idaho Code. The state controller shall cause the remittance of the moneys apportioned
 32 to local units of government not later than January 25, April 25, July 25 and October 25
 33 of each year, and to the state highway account and the law enforcement account as the
 34 moneys become available to the highway distribution account.

35 (3) Interest earned on the investment of idle moneys in the highway distribution account
 36 shall be paid to the highway distribution account.

37 (4) All idle moneys in the dedicated highway trust or asset accounts or subaccounts
 38 established from highway user revenues, reimbursements, fees or permits shall be invested by
 39 the state treasurer in the same manner as provided under section 67-1210, Idaho Code, with
 40 respect to other surplus or idle moneys in the state treasury. Interest earned on the investments
 41 shall be returned to the various highway trust or asset accounts and subaccounts.

42 SECTION 5. That Section 41-4910, Idaho Code, be, and the same is hereby amended to
 43 read as follows:

1 41-4910. DISTRIBUTION OF APPLICATION FEES AND TRANSFER FEES. (1) The
2 application fees and the transfer fees collected as provided in this chapter shall be promptly
3 remitted to the state treasurer for deposit in the Idaho petroleum clean water trust fund. The
4 transfer fees and accumulated interest which accrued to the fund prior to August 3, 1995, shall
5 remain in the fund. The transfer fees and accumulated interest, which have been held in a sep-
6 arate suspense account since August 3, 1995, shall be distributed as provided in subsection (4)
7 of this section. The transfer fees and accumulated interest which accrue to the Idaho petroleum
8 clean water trust fund subsequent to April 1, 1997, shall be distributed monthly thereafter as
9 provided in subsection (5) of this section.

10 (2) An amount of money equal to the actual cost of collecting, administering and en-
11 forcing the transfer fee by the commission, as determined by it, shall be retained by the com-
12 mission. The amount retained by the commission shall not exceed the amount authorized to
13 be expended by appropriation by the legislature. Any unencumbered balance in excess of the
14 actual cost of collection, administering and enforcing the transfer fee requirements by the com-
15 mission at the end of each fiscal year shall be remitted to the state treasurer for deposit into the
16 Idaho petroleum clean water trust fund.

17 (3) From the receipts of the transfer fee, an amount of money shall be distributed to the
18 state refund account established under section 63-3067, Idaho Code, sufficient to reimburse that
19 account for all current refund claims under this chapter paid from that account. Any refunds
20 due and owing from the commission under this chapter shall be paid from the state refund
21 account and those moneys are hereby continuously appropriated for that purpose.

22 (4) For the distribution on April 1, 1997, the balance of the transfer fees and accumulated
23 interest accruing to the separate suspense account established for such fees on August 3, 1995,
24 which remain after distributing the amounts specified in subsections (2) and (3) of this section,
25 shall be distributed as follows:

26 (a) Twenty percent (20%) to the Idaho petroleum clean water trust fund established in
27 section 41-4905, Idaho Code;

28 (b) Three percent (3%) to the Idaho department of parks and recreation in accordance
29 with subparagraphs 1., 2., and 3. of paragraph (ef), subsection (1) of section 63-2412,
30 Idaho Code; and

31 (c) The remainder shall be distributed:

32 (i) Six million dollars (\$6,000,000) to the state highway account for adminis-
33 tration by the Idaho transportation department as provided in section 41-4910A,
34 Idaho Code; and

35 (ii) The balance remaining to the highway distribution account established in sec-
36 tion 40-701, Idaho Code.

37 (5) For the distribution at the end of fiscal year 1997 and monthly thereafter, the balance
38 of the transfer fees and accumulated interest accruing to the Idaho petroleum clean water trust
39 fund which remain after distributing the amounts specified in subsections (2) and (3) of this
40 section, shall be distributed as follows:

41 (a) Seventy-seven percent (77%) to the highway distribution account established in sec-
42 tion 40-701, Idaho Code; and

43 (b) Three percent (3%) to the Idaho department of parks and recreation in accordance
44 with subparagraphs 1., 2., and 3. of paragraph (ef), subsection (1) of section 63-2412,
45 Idaho Code.

1 SECTION 6. LEGISLATIVE INTENT. It is legislative intent, in light of changing con-
2 sumption patterns relating to motor vehicle fuels, including gasohol, biodiesel and biodiesel
3 blends, to review on an annual basis the distributions to the State Highway Account provided
4 for in Sections 63-2412(1)(e) and 63-2418(3), Idaho Code.

5 SECTION 7. An emergency existing therefor, which emergency is hereby declared to exist,
6 Section 1 of this act shall be in full force and effect on and after June 1, 2009. Sections 2, 3, 4
7 and 5 of this act shall be in full force and effect on and after July 1, 2009."

8 CORRECTION TO TITLE

9 On page 1, delete lines 2 through 4, and insert:

10 "RELATING TO FUELS; AMENDING SECTION 63-2407, IDAHO CODE, TO DELETE
11 CERTAIN DEDUCTIONS; AMENDING SECTION 63-2412, IDAHO CODE, TO
12 REVISE DISTRIBUTION OF TAX REVENUES FROM TAX ON GASOLINE AND
13 AIRCRAFT ENGINE FUEL AND TO PROVIDE A CORRECT CODE REFERENCE;
14 AMENDING SECTION 63-2418, IDAHO CODE, TO REVISE DISTRIBUTION
15 OF TAX REVENUES FROM TAX ON SPECIAL FUELS; AMENDING SECTION
16 40-701, IDAHO CODE, TO PROVIDE CORRECT CODE REFERENCES; AMENDING
17 SECTION 41-4910, IDAHO CODE, TO PROVIDE CORRECT CODE REFERENCES;
18 TO PROVIDE LEGISLATIVE INTENT; DECLARING AN EMERGENCY AND
19 PROVIDING EFFECTIVE DATES."