

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 144

BY TRANSPORTATION AND DEFENSE COMMITTEE

AN ACT

1 RELATING TO TRANSPORTATION; TO PROVIDE A SHORT TITLE; AMENDING SECTION
2 40-701, IDAHO CODE, TO REVISE PROVISIONS RELATING TO THE APPORTIONMENT
3 OF THE HIGHWAY DISTRIBUTION ACCOUNT AND TO MAKE TECHNICAL CORRECTIONS;
4 AMENDING SECTION 41-4909, IDAHO CODE, TO REVISE TRANSFER FEE PROVISIONS
5 RELATING TO CERTAIN REVENUE RECEIVED BY THE PETROLEUM CLEAN WATER TRUST
6 FUND AND TO REMOVE PROVISIONS RELATING TO CERTAIN CERTIFICATION BY THE
7 DIRECTOR OF THE DEPARTMENT OF INSURANCE TO THE IDAHO STATE TAX COMMIS-
8 SION RELATING TO BALANCES IN THE FUND AND RELATING TO THE SUSPENSION
9 AND REINITIATION OF TRANSFER FEES UPON CERTAIN CONDITIONS; AMENDING
10 SECTION 41-4910, IDAHO CODE, TO PROVIDE FOR THE DISTRIBUTION OF CER-
11 TAIN TRANSFER FEES AND INTEREST ACCRUING TO THE PETROLEUM CLEAN WATER
12 TRUST FUND, TO PROVIDE FOR CERTAIN CERTIFICATION BY THE DIRECTOR OF THE
13 DEPARTMENT OF INSURANCE TO THE IDAHO STATE TAX COMMISSION AND TO MAKE
14 TECHNICAL CORRECTIONS; AMENDING SECTION 49-106, IDAHO CODE, TO DEFINE A
15 TERM AND TO REVISE A DEFINITION; AMENDING SECTION 49-109, IDAHO CODE, TO
16 REVISE A DEFINITION AND TO DEFINE A TERM; AMENDING SECTION 49-122, IDAHO
17 CODE, TO REVISE A DEFINITION; AMENDING SECTION 49-402, IDAHO CODE, TO
18 REVISE REGISTRATION FEES AND TO MAKE A TECHNICAL CORRECTION; AMENDING
19 SECTION 49-402A, IDAHO CODE, TO REVISE REGISTRATION FEES; AMENDING
20 SECTION 49-432, IDAHO CODE, TO REVISE CERTAIN PERMIT FEES AND TO MAKE
21 TECHNICAL CORRECTIONS; AMENDING SECTION 49-434, IDAHO CODE, TO REVISE
22 REGISTRATION FEES AND TO MAKE TECHNICAL CORRECTIONS; AMENDING CHAPTER
23 4, TITLE 49, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 49-457, IDAHO
24 CODE, TO PROVIDE FOR AN ELECTRIC VEHICLE FEE, TO PROVIDE FOR A HYBRID VE-
25 HICLE FEE AND TO PROVIDE FOR DEPOSIT OF FEES; AMENDING SECTION 49-1004,
26 IDAHO CODE, TO REVISE PERMIT FEES; AMENDING SECTION 63-2401, IDAHO
27 CODE, TO DEFINE A TERM; AMENDING SECTION 63-2402, IDAHO CODE, TO REVISE
28 PROVISIONS RELATING TO TAX ON MOTOR FUEL, TO PROVIDE AN ADDITIONAL TAX
29 FOR FUEL SUITABLE FOR USE IN DIESEL ENGINES, TO PROVIDE FOR INCREASES
30 TO TAX ON MOTOR FUEL, TO PROVIDE FOR THE SUSPENSION OF INCREASES TO TAX
31 ON MOTOR FUEL UPON CERTAIN CONDITIONS, TO REVISE A CODE REFERENCE AND
32 TO REMOVE CERTAIN EXEMPTIONS FROM MOTOR FUELS TAX AND TO MAKE TECHNICAL
33 CORRECTIONS; AMENDING SECTION 63-2412, IDAHO CODE, TO PROVIDE A LIM-
34 ITATION ON THE DISTRIBUTION OF TAX REVENUES FROM TAX ON GASOLINE AND
35 AIRCRAFT ENGINE FUEL AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SEC-
36 TION 63-2418, IDAHO CODE, TO REMOVE A CODE REFERENCE; AMENDING SECTION
37 63-2423, IDAHO CODE, TO REMOVE A REFUND PROVISION RELATING TO TAXES
38 PAID ON CERTAIN GASEOUS FUELS; AMENDING SECTION 63-2424, IDAHO CODE, TO
39 REVISE PROVISIONS RELATING TO FEES ASSOCIATED WITH GASEOUS FUELS AND
40 TO PROVIDE METHODS OF CONVERTING MEASUREMENTS OF GASEOUS SPECIAL FUELS
41 TO THE EQUIVALENT OF GALLONS FOR THE PURPOSE OF APPLYING TAX RATES AND
42 SELLING THE FUEL; AMENDING CHAPTER 36, TITLE 63, IDAHO CODE, BY THE AD-
43 DITION OF A NEW SECTION 63-3622VV, IDAHO CODE, TO PROVIDE AN EXEMPTION
44 FROM SPECIFIED TAX FOR SALES OF CERTAIN MATERIALS TO A CONTRACTOR OR
45

1 MATERIALS USED BY A CONTRACTOR, TO PROVIDE CONDITIONS, TO PROVIDE FOR
 2 THE NONAPPLICABILITY OF THE EXEMPTION UNDER CERTAIN CONDITIONS AND TO
 3 DEFINE TERMS; AMENDING SECTION 63-3638, IDAHO CODE, TO REVISE SALES TAX
 4 DISTRIBUTION PROVISIONS; AMENDING CHAPTER 29, TITLE 67, IDAHO CODE, BY
 5 THE ADDITION OF A NEW SECTION 67-2914A, IDAHO CODE, TO PROVIDE FOR THE
 6 DYED FUEL ENFORCEMENT PILOT PROGRAM, TO PROVIDE FOR THE USE OF CERTAIN
 7 MONEYS IN THE IDAHO LAW ENFORCEMENT FUND FOR THE PROGRAM, TO AUTHO-
 8 RIZE ENFORCEMENT OF THE STATE'S DYED FUEL LAWS BY THE DIRECTOR OF THE
 9 IDAHO STATE POLICE AND TO AUTHORIZE RULEMAKING; AND PROVIDING EFFECTIVE
 10 DATES.

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

12 SECTION 1. SHORT TITLE. This act shall be known and may be cited as the
 13 "Road Safety and Economic Development Act of 2015."

14 SECTION 2. That Section 40-701, Idaho Code, be, and the same is hereby
 15 amended to read as follows:

16 40-701. HIGHWAY DISTRIBUTION ACCOUNT -- APPORTIONMENT. (1) There is
 17 established in the state treasury an account known as the "Highway Distribu-
 18 tion Account," to which shall be credited:

19 (a) Moneys as provided by sections 63-2412(1)(f)45. and 63-2418(4),
 20 Idaho Code;

21 (b) All moneys collected by the department, their agents and vendors,
 22 and county assessors and sheriffs, under the provisions of title 49,
 23 Idaho Code, except as otherwise 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
 27 in section 40-709, Idaho Code;

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

30 (c) Five percent (5%) to the law enforcement ~~account~~ fund, established
 31 in section 67-2914, Idaho Code, until such distribution reaches an
 32 amount equal to one hundred fifty percent (150%) of the 2014 fiscal
 33 year distribution. All remaining moneys, if any, shall be apportioned
 34 fifty-nine and eighty-five hundredths percent (59.85%) to the state
 35 highway account established in section 40-702, Idaho Code, and forty
 36 and fifteen hundredths percent (40.15%) to the local units of govern-
 37 ment as provided in section 40-709, Idaho Code. The state controller
 38 shall cause the remittance of the moneys apportioned to local units of
 39 government not later than January 25, April 25, July 25 and October 25
 40 of each year, and to the state highway account and the law enforcement
 41 ~~account~~ fund as the moneys become available to the highway distribution
 42 account.

43 (3) Interest earned on the investment of idle moneys in the highway dis-
 44 tribution account shall be paid to the highway distribution account.

45 (4) All idle moneys in the dedicated highway trust or asset accounts or
 46 subaccounts established from highway user revenues, reimbursements, fees or
 47 permits shall be invested by the state treasurer in the same manner as pro-

1 vided under section 67-1210, Idaho Code, with respect to other surplus or
2 idle moneys in the state treasury. Interest earned on the investments shall
3 be returned to the various highway trust or asset accounts and subaccounts.

4 SECTION 3. That Section 41-4909, Idaho Code, be, and the same is hereby
5 amended to read as follows:

6 41-4909. SOURCE OF TRUST FUND -- APPLICATION FEES -- APPLICATION FOR
7 ENROLLMENT -- TRANSFER FEES. (1) Every owner or operator of an underground
8 storage tank may, if he desires to apply to the trust fund to insure the un-
9 derground tank, make application for and pay into the trust fund an initial
10 application fee set by the administrator, but not to exceed twenty-five dol-
11 lars (\$25.00) for each tank for which application for coverage is made.

12 (2) Every owner or operator of an aboveground storage tank may, if he
13 desires to apply to the trust fund to insure the aboveground tank, make ap-
14 plication for and pay into the trust fund an initial application fee set by
15 the administrator, but not to exceed twenty-five dollars (\$25.00) for each
16 tank for which application for coverage is made.

17 (3) Every owner or operator of a farm tank or residential tank may, if he
18 desires to apply to the trust fund to insure the tank, make application for
19 and pay into the trust fund an initial application fee set by the administra-
20 tor, but not to exceed twenty-five dollars (\$25.00) for each tank for which
21 application for coverage is made.

22 (4) Every owner or operator of a heating tank may, if he desires to apply
23 to the trust fund to insure the tank, make application for and pay into the
24 trust fund an initial application fee set by the administrator, but not to
25 exceed five dollars (\$5.00) for each tank for which application for coverage
26 is made.

27 (5) The application for insurance shall be made to the administrator on
28 forms furnished and prescribed by the administrator for the purpose of elic-
29 iting reasonably available information as to the type and use of the storage
30 tank, the type of business enterprise of the tank owner or operator, the age
31 of the storage tank, the materials used in the construction of the tank and
32 the inside and outside protective coatings and other corrosion protective
33 measures, leak detection methods, spill and overflow prevention methods of
34 the tank, the location of the tank and its proximity to roads and buildings,
35 the foundation and type of material used as a bedding and fill for the tank,
36 any available inspection records of the tank including the gallons of petro-
37 leum products entered into the tank and the gallon dispersements from the
38 tank, and other information that is reasonably prudent in order to obtain
39 a sufficient body of statistical data to determine the relative hazards of
40 various categories of tanks, the potential that future leaks or discharges
41 may occur, and the conditions under which cleanup costs and personal injury
42 and property damage costs may occur and vary in the severity of the release
43 and the resultant costs to the trust fund.

44 (6) The administrator shall act upon the application for insurance with
45 all reasonable promptness, and the administrator shall make such investi-
46 gations of the applicant as the administrator deems advisable to determine
47 if the information contained in the application for insurance is accurate
48 and complete. The administrator shall determine if the applicant's storage
49 tanks meet all the eligibility requirements and promptly notify the appli-

1 cant of the acceptance or nonacceptance of the application for insurance.
2 The absence of unknown data requested on the application shall not preclude
3 an applicant's acceptance for coverage by the trust fund, if the applicant is
4 otherwise eligible for insurance under this chapter.

5 (7) In addition to the application fees received by the trust fund
6 pursuant to this section, the trust fund shall receive the revenue produced
7 by the imposition of a "transfer fee" of ~~one~~ four cents (4¢) per gallon on
8 the delivery or storage of all petroleum products as defined in subsection
9 (23) of section 41-4903, Idaho Code, delivered or stored within the state
10 of Idaho. This transfer fee is hereby imposed upon the first licensed dis-
11 tributor who receives, as receipt is determined in section 63-2403, Idaho
12 Code, a petroleum product within this state for the privilege of engaging
13 in the delivery or storage of petroleum products whose delivery or storage
14 may present the danger of a discharge into the environment and thus create
15 the liability to be funded. The fee imposed by this subsection shall not
16 apply to: (a) petroleum or petroleum products which are first delivered or
17 stored in this state in a container of fifty-five (55) gallons or less if
18 such container is intended to be transferred to the ultimate consumer of
19 the petroleum or petroleum products; or (b) petroleum or petroleum products
20 delivered or stored in this state for the purpose of packaging or repack-
21 aging into containers of fifty-five (55) gallons or less if such container
22 is intended to be transferred to the ultimate consumer of the petroleum or
23 petroleum products.

24 (8) The transfer fee shall be collected by the commission on all pe-
25 troleum products delivered or stored within this state after April 1, 1990.
26 This transfer fee shall be in addition to any excise tax imposed on motor fuel
27 or other petroleum products and shall be remitted to the commission with the
28 distributor's monthly report as required in section 63-2406, Idaho Code.
29 The distributor may deduct from his monthly report those gallons of petro-
30 leum products returned to a licensed distributor's refinery or pipeline
31 terminal storage or exported from the state when supported by proper docu-
32 ments approved by the commission. For the purpose of carrying out its duties
33 under the provisions of this chapter, the commission shall have the powers
34 and duties provided in sections 63-3038, 63-3039, 63-3042 through 63-3066,
35 63-3068, 63-3071, and 63-3074 through 63-3078, Idaho Code, which sections
36 are incorporated by reference herein as though set out verbatim.

37 (9) No person shall be excused from liability for any duty or fee im-
38 posed in this chapter for failure to obtain a distributor's license.

39 ~~(10) The director shall certify to the commission when the unencumbered~~
40 ~~balance in the trust fund equals thirty-five million dollars (\$35,000,000).~~
41 ~~Effective the first day of the second month following the date of such cer-~~
42 ~~tification, the imposition of the transfer fee shall be suspended. There-~~
43 ~~after, the director shall certify to the commission when the unencumbered~~
44 ~~balance in the trust fund equals twenty-five million dollars (\$25,000,000).~~
45 ~~Effective the first day of the second month following the date of such certi-~~
46 ~~fication, the imposition of the transfer fee shall be reinitiated.~~

47 SECTION 4. That Section 41-4910, Idaho Code, be, and the same is hereby
48 amended to 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
 3 shall be promptly remitted to the state treasurer for deposit in the Idaho
 4 petroleum clean water trust fund. The transfer fees and accumulated inter-
 5 est which accrued to the fund prior to August 3, 1995, shall remain in the
 6 fund. The transfer fees and accumulated interest, which have been held in a
 7 separate suspense account since August 3, 1995, shall be distributed as pro-
 8 vided in subsection (4) of this section. The transfer fees and accumulated
 9 interest which accrue to the Idaho petroleum clean water trust fund subse-
 10 quent to April 1, 1997, shall be distributed monthly thereafter as provided
 11 in subsection (5) of this section.

12 (2) An amount of money equal to the actual cost of collecting, adminis-
 13 tering and enforcing the transfer fee by the commission, as determined by it,
 14 shall be retained by the commission. The amount retained by the commission
 15 shall not exceed the amount authorized to be expended by appropriation by the
 16 legislature. Any unencumbered balance in excess of the actual cost of col-
 17 lection, administering and enforcing the transfer fee requirements by the
 18 commission at the end of each fiscal year shall be remitted to the state trea-
 19 surer for deposit into the Idaho petroleum clean water trust fund.

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

27 (4) For the distribution on April 1, 1997, the balance of the transfer
 28 fees and accumulated interest accruing to the separate suspense account es-
 29 tablished for such fees on August 3, 1995, which remain after distributing
 30 the amounts specified in subsections (2) and (3) of this section, shall be
 31 distributed as follows:

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

34 (b) Three percent (3%) to the Idaho department of parks and recreation
 35 in accordance with ~~subparagraphs 1., 2., and 3.~~ of paragraph (f), sub-
 36 section (1) of section 63-2412, Idaho Code; and

37 (c) The remainder shall be distributed:

38 (i) Six million dollars (\$6,000,000) to the state highway account
 39 for administration by the Idaho transportation department as pro-
 40 vided in section 41-4910A, Idaho Code; and

41 (ii) The balance remaining to the highway distribution account
 42 established in section 40-701, Idaho Code.

43 (5) For the distribution at the end of fiscal year 1997 and monthly
 44 thereafter, the balance of the transfer fees and accumulated interest ac-
 45 cruing to the Idaho petroleum clean water trust fund which remain after
 46 distributing the amounts specified in subsections (2) and (3) of this sec-
 47 tion, shall be distributed as follows:

48 (a) ~~Seventy-seven~~ percent (770%) to the highway distribution account
 49 established in section 40-701, Idaho Code; ~~and~~

1 (b) Seven percent (7%) to the state highway account established in sec-
 2 tion 40-702, Idaho Code;

3 (c) Three percent (3%) to the Idaho department of parks and recreation
 4 in accordance with subparagraphs 1., 2., and 3. of paragraph (f), sub-
 5 section (1) of section 63-2412, Idaho Code, as that section existed on
 6 July 1, 2009 until such distribution reaches an amount equal to one hun-
 7 dred fifty percent (150%) of the 2014 fiscal year distribution.

8 (d) All remaining moneys, if any, shall be distributed to the highway
 9 distribution account established in section 40-701, Idaho Code.

10 (6) (a) The director shall certify to the commission when the un-
 11 encumbered balance in the petroleum clean water trust fund equals
 12 thirty-five million dollars (\$35,000,000). Effective the first day of
 13 the second month following the date of such certification, the moneys
 14 from the transfer fee shall be distributed as follows:

15 (i) Seventy percent (70%) to the highway distribution account es-
 16 tablished in section 40-701, Idaho Code;

17 (ii) Seven percent (7%) to the state highway account established
 18 in section 40-702, Idaho Code;

19 (iii) Three percent (3%) to the Idaho department of parks and
 20 recreation in accordance with paragraph (f), subsection (1) of
 21 section 63-2412, Idaho Code, until such distribution reaches an
 22 amount equal to one hundred fifty percent (150%) of the 2014 fiscal
 23 year distribution; and

24 (iv) Five percent (5%) to the state highway account, established
 25 in section 40-702, Idaho Code, until such distribution reaches two
 26 million dollars (\$2,000,000).

27 1. The funds provided for in this subparagraph shall be
 28 dedicated solely for public or nonmotorized transportation
 29 services including capital equipment, operating, and match-
 30 ing federal funds for these categories.

31 2. The Idaho transportation board, created in section
 32 40-301, Idaho Code, shall have sole discretion on the prior-
 33 itization and distribution of such funds.

34 (v) All remaining moneys, if any, shall be distributed to the
 35 highway distribution account established in section 40-701, Idaho
 36 Code.

37 (b) Thereafter, the director shall certify to the commission when
 38 the unencumbered balance in the trust fund equals twenty-five million
 39 dollars (\$25,000,000). Effective the first day of the second month fol-
 40 lowing the date of such certification, the moneys from the transfer fee
 41 shall be distributed in accordance with the provisions of subsection
 42 (5) of this section.

43 SECTION 5. That Section 49-106, Idaho Code, be, and the same is hereby
 44 amended to read as follows:

45 49-106. DEFINITIONS -- E. (1) "Electric personal assistive mobility
 46 device" means a self-balancing two (2) nontandem wheeled device designed to
 47 transport only one (1) person, with an electric propulsion system that lim-
 48 its the maximum speed of the device to fifteen (15) miles per hour or less.

1 (2) "Electric vehicle" means a vehicle powered only by a form of elec-
2 tricity.

3 (3) "Emergency vehicle." (See "Vehicle," section 49-123, Idaho Code)

4 (34) "Encumbrance." (See "Lien," section 49-113, Idaho Code)

5 (45) "EPA" means the environmental protection agency of the United
6 States.

7 (56) "Essential parts" means all integral and body parts of a vehicle
8 of a type required to be registered, the removal, alteration or substitution
9 of which would tend to conceal the identity of the vehicle or substantially
10 alter its appearance, model, type or mode of operation.

11 (67) "Established place of business" means a place occupied either con-
12 tinuously or at regular periods by a dealer or manufacturer where his books
13 and records are kept and a large share of his business is transacted.

14 (78) "Excessive noise" or "unusual noise" means any sound made by a
15 passenger motor vehicle or a motorcycle at any time under any condition of
16 grade, speed, acceleration or deceleration, which exceeds ninety-two (92)
17 decibels, or any lower decibel level that is fixed by law or rules adopted by
18 the board of health and welfare, on the "A" scale of a general radio company
19 No. 1551-B sound level meter, or equivalent, stationed at a distance of not
20 less than twenty (20) feet to the side of a vehicle or motorcycle as the vehi-
21 cle or motorcycle passes the soundmeter or is stationed not less than twenty
22 (20) feet from a stationary motor or engine.

23 (89) "Excessive speed" means any speed of fifteen (15) miles per hour
24 or more above the posted speed limit, and is only for purposes of determining
25 disqualification of commercial driving privileges.

26 (910) "Executive head," as used in chapter 20, title 49, Idaho Code,
27 means the governor of the state of Idaho.

28 (101) "Explosives" means any chemical compound or mechanical mixture
29 that is commonly used or intended for the purpose of producing an explosion
30 and which contains any oxidizing and combustive units or other ingredients
31 in proportions, quantities or packing that an ignition by fire, by friction,
32 by concussion, by percussion or by detonator of any part of the compound or
33 mixture may cause a sudden generation of highly heated gases with which the
34 resultant gaseous pressures are capable of producing destructive effects on
35 contiguous objects or of destroying life or limb.

36 (112) "Extraordinary circumstances" means any situation where an emer-
37 gency exists or public safety is endangered, or any situation in which a ve-
38 hicle:

39 (a) Is blocking or impeding traffic; or

40 (b) Is causing a hazard; or

41 (c) Has the potential of impeding any emergency vehicle; or

42 (d) Is impeding any snow removal or other road maintenance operation;

43 or

44 (e) Has been stolen but not yet reported as recovered; or

45 (f) Is not registered, or displays a license plate registration tag
46 which has been expired; or

47 (g) Has been involved in an accident and remains on the highway; or

48 (h) The driver has been arrested.

49 SECTION 6. That Section 49-109, Idaho Code, be, and the same is hereby
50 amended to read as follows:

1 49-109. DEFINITIONS -- H. (1) "Habitual violator" means any person who
 2 has a driving record which shows a violation point count of eighteen (18) or
 3 more points in any consecutive twenty-four (24) month period; or twenty-four
 4 (24) or more points in any consecutive thirty-six (36) month period.

5 (2) "Hazardous material" means any material that has been designated as
 6 hazardous under 49 U.S.C. section 5103, and is required to be placarded under
 7 subpart F of 49 CFR part 172, or any quantity of material listed as a select
 8 agent or toxin under 42 CFR part 73.

9 (3) "Hazardous waste" means a material that is subject to the hazardous
 10 waste manifest requirements of the EPA due to the type and quantity of the ma-
 11 terial, or which would be subject to these requirements absent an interim au-
 12 thorization to the state under title 40, code of federal regulations or which
 13 includes, in whole or in part, polychlorinated biphenyls which are regulated
 14 by title 40, code of federal regulations, part 761.

15 (4) "Hearing aid dog." (See ~~"Hearing impaired person,"~~ section
 16 56-701A, Idaho Code)

17 (5) "Highway" means the entire width between the boundary lines of ev-
 18 ery way publicly maintained when any part is open to the use of the public
 19 for vehicular travel, with jurisdiction extending to the adjacent property
 20 line, including sidewalks, shoulders, berms and rights-of-way not intended
 21 for motorized traffic. The term "street" is interchangeable with highway.

22 (a) Arterial. Any highway designated by the local authority as part of
 23 a major arterial system of highways within its jurisdiction.

24 (b) Controlled-access. Any highway or roadway in respect to which own-
 25 ers or occupants of abutting lands and other persons have no legal right
 26 of access to or from the highway except at such points only or in such
 27 manner as may be determined by the public authority having jurisdiction
 28 over the highway.

29 (c) Through. Any highway or portion of it on which vehicular traffic is
 30 given preferential right-of-way, and at the entrances to which vehicu-
 31 lar traffic from intersecting highways is required by law to yield the
 32 right-of-way to vehicles on the through highway in obedience to a stop
 33 sign, yield sign, or other traffic-control device.

34 (6) "Hybrid vehicle" means a motor vehicle with a hybrid propulsion
 35 system that operates on both an alternative fuel, including electricity, and
 36 traditional fuel.

37 SECTION 7. That Section 49-122, Idaho Code, be, and the same is hereby
 38 amended to read as follows:

39 49-122. DEFINITIONS -- U. (1) "Unauthorized vehicle" means any vehi-
 40 cle parked or otherwise left on private property without the consent of the
 41 person owning or controlling that property.

42 (2) "United States" means the fifty (50) states and the District of Co-
 43 lumbia.

44 (3) "Unladen weight." (See "Light weight," section 49-113, Idaho Code)

45 (4) "Unregistered vehicle" means a vehicle without current registra-
 46 tion on file with the department or with the appropriate agency of another
 47 state, unless exempt from registration.

48 (5) "Unusual noise." (See "Excessive noise," section 49-106, Idaho
 49 Code)

1 (6) "Urban district." (See "District," section 49-105, Idaho Code)

2 (7) "Utility trailer" means a trailer or semitrailer designed primar-
3 ily to be drawn behind a passenger car or pickup truck for domestic and util-
4 ity purposes. Utility or domestic use shall include a farm trailer while
5 being used to haul agricultural products or livestock from farm to storage,
6 market or processing plant, or returning therefrom.

7 (8) "Utility type vehicle" or "UTV" means a utility type vehicle or UTV
8 as defined in section 67-7101, Idaho Code.

9 SECTION 8. That Section 49-402, Idaho Code, be, and the same is hereby
10 amended to read as follows:

11 49-402. ANNUAL REGISTRATION.

12 (1) (a) The annual fee for operating each pickup truck, each neighbor-
13 hood electric vehicle and each other motor vehicle having a maximum
14 gross weight not in excess of eight thousand (8,000) pounds and that
15 complies with the federal motor vehicle safety standards as defined in
16 section 49-107, Idaho Code, shall be:

17	Vehicles one (1) and two (2) years old	\$4872.00
18	Vehicles three (3) and four (4) years old	\$3654.00
19	Vehicles five (5) and six (6) years old	\$3654.00
20	Vehicles seven (7) and eight (8) years old	\$2436.00
21	Vehicles over eight (8) years old	\$2436.00

22 (b) There shall be twelve (12) registration periods, starting in Jan-
23 uary for holders of validation registration stickers numbered 1, and
24 proceeding consecutively through December for holders of validation
25 registration stickers numbered 12, each of which shall start on the
26 first day of a calendar month and end on the last day of the twelfth month
27 from the first day of the beginning month. Registration periods shall
28 expire midnight on the last day of the registration period in the year
29 designated by the validation registration sticker. The numeral digit
30 on the validation registration stickers shall, as does the registration
31 card, fix the registration period under the staggered registration sys-
32 tem for the purpose of reregistration and notice of expiration.

33 (c) A vehicle that has once been registered for any of the above desig-
34 nated periods shall, upon reregistration, be registered for the period
35 bearing the same number, and the registration card shall show and be the
36 exclusive proof of the expiration date of registration and licensing.
37 Vehicles may be initially registered for less than a twelve (12) month
38 period, or for more than a twelve (12) month period, and the fee prorated
39 on a monthly basis if the fractional registration tends to fulfill the
40 purpose of the monthly series registration system.

41 (2) For all school buses operated either by a nonprofit, nonpublic
42 school or operated pursuant to a service contract with a school district
43 for transporting children to or from school or in connection with school
44 approved activities, the annual fee shall be ~~twenty-four~~ thirty-six dollars
45 (\$2436.00) and shall be subject to staggered registration for the purpose of
46 reregistration and notice of expiration.

47 (3) For all motorcycles and motor-driven cycles which comply with the
48 federal motor vehicle safety standards, operated upon the public highways,
49 the annual fee shall be ~~nine~~ fourteen dollars (\$914.00) and shall be subject

1 to staggered registration for the purpose of reregistration and notice of
2 expiration.

3 (4) For operation of an all-terrain vehicle, utility type vehicle or
4 motorbike, excluding a motorbike with an engine displacement of fifty (50)
5 cubic centimeters or less, on city, county or highway district roads or
6 highways open to such use, a restricted vehicle license plate fee pursuant
7 to section 49-450, Idaho Code, shall be paid. In addition, the registration
8 fee specified in section 67-7122, Idaho Code, shall be paid as provided in
9 section 67-7122, Idaho Code. The registration and restricted vehicle li-
10 cense plate exemption provided in section 49-426(2), Idaho Code, applies
11 to all-terrain vehicles, utility type vehicles, motorbikes and motorcycles
12 used for the purposes described in ~~subsection (2) of section 49-426(2)~~,
13 Idaho Code. Nonresidents shall be allowed to purchase a restricted vehicle
14 license plate and sticker for an all-terrain vehicle, utility type vehicle
15 or motorbike.

16 (5) For all motor homes the fee shall be as specified in subsection (1)
17 of this section and shall be in addition to the fees provided for in section
18 49-445, Idaho Code.

19 (6) Registration fees shall not be subject to refund.

20 (7) A financial institution or repossession service contracted to
21 a financial institution repossessing vehicles under the terms of a secu-
22 rity agreement shall move the vehicle from the place of repossession to the
23 financial institution's place of business on a repossession plate. The
24 repossession plate shall also be used for demonstrating the vehicle to a
25 prospective purchaser for a period not to exceed ninety-six (96) hours. The
26 registration fees for repossession plates shall be as required in subsection
27 (1) of this section for a vehicle one (1) and two (2) years old. All other
28 fees required under chapter 4, title 49, Idaho Code, shall be in addition to
29 the registration fee. The repossession plate shall be subject to staggered
30 registration for the purpose of reregistration and notice of expiration.

31 (8) A wrecker or towing business engaged in the process of towing motor-
32 ized vehicles, which have been wrecked, abandoned, salvaged or may be dis-
33 abled, may apply for a wrecker plate to be displayed on those vehicles being
34 towed, provided the power unit is properly registered under this chapter.
35 The registration fees for wrecker plates shall be as required in subsection
36 (1) of this section for a vehicle one (1) and two (2) years old. All other
37 fees required under chapter 4, title 49, Idaho Code, shall be in addition to
38 the registration fee and shall be subject to staggered registration for the
39 purpose of reregistration and notice of expiration.

40 (9) In addition to the annual registration fee in this section, there
41 shall be an initial program fee of twenty-five dollars (\$25.00) and an an-
42 nual program fee of fifteen dollars (\$15.00) for all special license plate
43 programs for those license plates issued pursuant to sections 49-404A,
44 49-407, 49-408, 49-409, 49-414, 49-416, 49-418 and 49-418D, Idaho Code. For
45 special plates issued pursuant to sections 49-406 and 49-406A, Idaho Code,
46 there shall be an initial program fee of twenty-five dollars (\$25.00) but
47 there shall be no annual renewal fee. For special plates issued pursuant
48 to sections 49-415C, 49-415D, 49-415E, 49-416A, 49-416B, 49-416C, 49-416D,
49 49-416E, 49-417, 49-417A, 49-417B, 49-417C, 49-417D, 49-417E, 49-418A,
50 49-418B, 49-418C, 49-418E, 49-419, 49-419A, 49-419B, 49-419C, 49-419D,

1 49-419E, 49-420, 49-420A, 49-420B, 49-420C, 49-420D, 49-420E, 49-420G,
2 49-420H, 49-420I, 49-420J, 49-420K, 49-420L and 49-420M, Idaho Code, and any
3 new special plate program effective on and after January 1, 2013, pursuant
4 to section 49-402D, Idaho Code, there shall be an initial program fee of
5 thirty-five dollars (\$35.00) and an annual program fee of twenty-five dol-
6 lars (\$25.00). The fees contained in this subsection shall be applicable to
7 all new special plate programs and shall be subject to staggered registra-
8 tion for the purpose of reregistration and notice of expiration. The initial
9 program fee and the annual program fee shall be deposited in the state high-
10 way account and shall be used to fund the cost of administration of special
11 license plate programs, unless otherwise specified by law.

12 (10) Any vehicle that does not meet federal motor vehicle safety stan-
13 dards shall not be registered and shall not be permitted to operate on public
14 highways of the state, as defined in section 40-117, Idaho Code, unless oth-
15 erwise specifically authorized.

16 (11) In addition to annual registration fees as provided in this sec-
17 tion, registrants may pay a fee to purchase an Idaho state parks passport
18 authorizing resident motor vehicle entry into all Idaho state parks. Reg-
19 istrants may pay the fee for a one (1) year or two (2) year period of time.
20 The fee shall be ten dollars (\$10.00) for one (1) year and twenty dollars
21 (\$20.00) for two (2) years. All fees collected pursuant to this subsection
22 shall be deposited into the park and recreation fund and shall be subject to
23 appropriation. Fees collected pursuant to this subsection shall not be con-
24 sidered a motor vehicle registration fee as provided in section 17, article
25 VII, of the constitution of the state of Idaho.

26 SECTION 9. That Section 49-402A, Idaho Code, be, and the same is hereby
27 amended to read as follows:

28 49-402A. UTILITY TRAILERS -- REGISTRATION, FEES AND TRANSFERS. (1)
29 The department shall register a utility trailer for a period of one (1) year
30 for a fee of ~~five~~ eight dollars (~~\$58.00~~).

31 (2) The department may register a utility trailer for a five (5) year
32 period or for a ten (10) year period, and shall issue a license plate with the
33 year of expiration designated by a validation sticker. Five (5) year regis-
34 trations shall cost ~~twenty~~ thirty dollars (~~\$230.00~~) and ten (10) year regis-
35 trations shall cost ~~thirty~~ forty-five dollars (~~\$3045.00~~) and shall be sub-
36 ject to staggered registration for the purpose of reregistration and notice
37 of expiration.

38 (3) If ownership or interest in the trailer transfers as a result of a
39 sale, neither the registration card nor plate can be transferred to another
40 person. The registration card and plate shall remain in the possession of
41 the transferor and may be transferred to another utility trailer owned by the
42 transferor, and shall be valid until expiration of the original registra-
43 tion.

44 SECTION 10. That Section 49-432, Idaho Code, be, and the same is hereby
45 amended to read as follows:

46 49-432. TEMPORARY REGISTRATION FOR RESIDENTS AND NONRESIDENTS --
47 FEES. (1) When a vehicle or combination of vehicles subject to registration

1 is to be moved upon the public highways in the state of Idaho, the department
 2 may issue a permit in lieu of registration for any vehicle or combination of
 3 vehicles upon the payment of a fee as set forth in the following schedule:

- 4 (a) One hundred twenty (120) hour permit
 5 Single vehicle\$690.00
 6 Combination of vehicles, where such combination of vehicles in-
 7 cludes more than one (1) unregistered vehicle\$12180.00
 8 (b) Fuel permit\$690.00
 9 (c) Thirty (30) day unladen weight permit\$690.00

10 An owner-operator vehicle moving between lessee fleets where the vehi-
 11 cle registration was issued in the name of the former lessee shall be el-
 12 igible for a thirty (30) day unladen weight permit for the unladen move-
 13 ment from the point of entry into the state to the destination of the new
 14 lessee's place of business.

15 If an annual registration is purchased within thirty (30) calendar days of
 16 issuance of a permit under paragraph (a) or (c) of this subsection ~~(1)~~, the
 17 amount of the permit fee shall be applied to the registration fee. No portion
 18 of a permit fee is subject to refund.

19 (2) Permits to operate a vehicle or combination of vehicles in excess
 20 of the registered maximum gross vehicle weight up to a maximum of one hundred
 21 twenty-nine thousand (129,000) pounds gross vehicle weight shall be:

- 22 (a) One hundred twenty (120) hour permit to increase gross weight
 23\$5075.00
 24 (b) Thirty (30) day permit to increase gross vehicle weight:

	Maximum Registered		Temporary Permitted				
	Gross Weight of Vehicle		Maximum Gross Weight				
	(Pounds)		(Pounds)				
		80,000	86,000	96,000	106,000	116,000	129,000
	50,001-60,000	\$225	\$250	\$275	\$300	\$325	\$350
		<u>80,000</u>	<u>86,000</u>	<u>96,000</u>	<u>106,000</u>	<u>116,000</u>	<u>129,000</u>
	<u>50,001-60,000</u>	<u>\$340</u>	<u>\$375</u>	<u>\$390</u>	<u>\$440</u>	<u>\$490</u>	<u>\$525</u>

32 The permit issued pursuant to this subsection ~~(2)~~ shall be specific to the
 33 motor vehicle to which it is issued. No permit or fee shall be transferable
 34 or apportionable to any other vehicle, nor shall any such fee be refundable.
 35 At the time of purchasing a permit, the applicant may purchase additional
 36 permits in any combination which does not exceed a maximum of ninety (90)
 37 days.

38 (3) Permits issued pursuant to subsection (1) or (2) of this section
 39 shall be limited to three (3) per vehicle in a calendar year except for those
 40 permits provided for in subsection (1) (b) and (c) of this section. The pro-
 41 visions of this subsection ~~(3)~~ with respect to limiting the number of permits
 42 issued shall not apply to transporters and wreckers as defined in sections
 43 49-121 and 49-124, Idaho Code, or to laden dealer and manufacturer plates as
 44 provided for in sections 49-411 (4) and 49-1627 (5), Idaho Code.

1 (4) A temporary permit shall be in a form, and issued under rules
 2 adopted by the board, and shall be displayed at all times while the vehicle is
 3 being operated on the highways by posting the permit upon the windshield of
 4 each vehicle or in another prominent place, where it may be readily legible.

5 (5) Any permit issued pursuant to subsection (2) of this section shall
 6 be purchased prior to movement of the vehicle on a highway, and such permit
 7 shall be in addition to and available only to a vehicle which is currently
 8 and validly registered in Idaho pursuant to section 49-432(1), 49-434(1),
 9 49-434(8) (c) or 49-435, Idaho Code.

10 (6) The department may select vendors to serve as agents on state high-
 11 ways for the purpose of selling permits where fixed ports of entry do not ad-
 12 equately serve a respective highway entering the state. The vendor shall
 13 be remunerated at the rate of three dollars (\$3.00) per permit sold, and he
 14 shall collect the fees specified in this section and pay the fees to the de-
 15 partment. The vendor shall guarantee payment by giving a bond to the state in
 16 a sum as shall be fixed by the board, the premium on the bond to be paid by the
 17 department.

18 SECTION 11. That Section 49-434, Idaho Code, be, and the same is hereby
 19 amended to read as follows:

20 49-434. OPERATING FEES. (1) There shall be paid on all commercial ve-
 21 hicles, noncommercial vehicles, and on all farm vehicles having a maximum
 22 gross weight not in excess of sixty thousand (60,000) pounds, an annual reg-
 23 istration fee or a staggered registration fee for the purpose of reregistra-
 24 tion and notice of expiration in accordance with the following schedule.

<u>Unladen Weight for Wreckers</u>	<u>Annual Registration Fee</u>	
<u>Maximum Gross Weight</u>	<u>Noncommercial and</u>	<u>Commercial</u>
<u>For Other Vehicles (Pounds)</u>	<u>Farm Vehicles</u>	<u>Vehicles</u>
		<u>and Wreckers</u>
8,001-16,000 inc.	\$ 48.00	\$ 48.00
16,001-26,000 inc.	61.08	143.40
26,001-30,000 inc.	91.68	223.80
30,001-40,000 inc.	130.08	291.60
40,001-50,000 inc.	188.28	360.00
50,001-60,000 inc.	311.88	515.40

<u>Unladen Weight for Wreckers</u>	<u>Annual Registration Fee</u>	
<u>Maximum Gross Weight</u>	<u>Noncommercial and</u>	<u>Commercial</u>
<u>For Other Vehicles (Pounds)</u>	<u>Farm Vehicles</u>	<u>Vehicles</u>
		<u>and Wreckers</u>
<u>8,001-16,000 inc.</u>	<u>\$ 60.00</u>	<u>\$ 60.00</u>
<u>16,001-26,000 inc.</u>	<u>76.35</u>	<u>179.25</u>
<u>26,001-30,000 inc.</u>	<u>114.60</u>	<u>279.75</u>
<u>30,001-40,000 inc.</u>	<u>162.60</u>	<u>364.50</u>

<u>Unladen Weight for Wreckers</u> <u>Maximum Gross Weight</u> <u>For Other Vehicles (Pounds)</u>	<u>Annual Registration Fee</u>	
	<u>Noncommercial and</u> <u>Farm Vehicles</u>	<u>Commercial</u> <u>Vehicles</u> <u>and Wreckers</u>
40,001-50,000 inc.	261.18	450.00
50,001-60,000 inc.	389.85	644.25

7 (2) There shall be paid on all commercial vehicles, irrespective of
8 body type, and on all farm vehicles having a maximum gross weight in excess
9 of sixty thousand (60,000) pounds, an annual registration fee in the amount
10 prescribed by subsection (8) of this section, as applicable.

11 (3) In addition, the annual registration fee for trailers shall be:

12 (a) Trailer or semitrailer in a combination of vehicles ... ~~\$15.00~~ 18.75

13 (b) Rental utility trailer with a gross weight of two thousand (2,000)
14 pounds or less ~~\$8~~ 10.00

15 (c) Rental utility trailer with a gross weight over two thousand
16 (2,000) pounds ~~\$15.00~~ 18.75

17 (4) As an option to the trailer and semitrailer and rental utility
18 trailer annual registrations issued pursuant to subsection (3) of this
19 section, the department may provide a nonexpiring plate and registration
20 for trailers and semitrailers, and an optional, extended registration for
21 rental utility trailers.

22 (a) For trailers and semitrailers, the nonexpiring registration fee
23 shall be ninety-nine dollars (\$99.00). The license plate shall remain
24 on the trailer or semitrailer until the registration is canceled or re-
25 voked. No part of the fee is subject to refund. However, the registrant
26 may transfer the nonexpiring plate and registration to another trailer
27 or semitrailer titled to the registrant if the original registration
28 date is prior to July 1, 2009. The registration document shall be the
29 official record of the status of the nonexpiring registration and no
30 registration fee shall be required after the initial registration is
31 paid. No validation sticker shall be required or issued for such nonex-
32 piring license plate.

33 (i) Registration of a trailer or semitrailer based in another ju-
34 risdiction may be issued when the registrant provides a valid ju-
35 risdiction title or ownership document and certification state-
36 ment, and no title transfer will be required.

37 (ii) Periodic verification will be made to confirm ownership sta-
38 tus. Failure of the owner to comply with the verification request
39 to confirm ownership within thirty (30) days, shall result in can-
40 cellation of the permanent plate registration.

41 (b) Idaho based trailer manufacturers may purchase trailer and semi-
42 trailer registration from the department. The manufacturer may issue
43 the annual registration to foreign-based purchasers utilizing a manu-
44 facturer's certificate of origin or manufacturer's statement of origin
45 as proof of ownership. If the foreign-based purchaser subsequently ob-
46 tains an Idaho nonexpiring registration as provided in paragraph (a) of
47 this subsection prior to annual registration expiration, the amount of
48 the annual registration fee shall be applied to the nonexpiring regis-

1 tration fee provided that the customer acquires a title for such vehi-
2 cle.

3 (c) For rental utility trailers, the registrant may prepay the annual
4 registration for an additional one (1), two (2), three (3) or four (4)
5 years, but in no event shall the optional registration period extend be-
6 yond five (5) years. The fee shall be as specified in subsection (3) (b)
7 or (c) of this section. A pressure-sensitive sticker shall be used to
8 validate the license plate. The license plate shall become void if the
9 owner's interest in the rental utility trailer changes during the five
10 (5) year period. If the owner fails to enter the rental utility trailer
11 on the annual renewal application during the five (5) year period, the
12 registration record shall be purged. Any unexpired plate shall be re-
13 turned to the department if it is not entered on the renewal applica-
14 tion.

15 (5) A fleet registration option is available to owners who have
16 twenty-five (25) or more commercial or farm vehicles or any combination
17 thereof. Such owners may register all of their company vehicles with the
18 department in lieu of registering with a county assessor. To qualify the
19 fleet must be owned and operated under the unified control of one (1) person
20 and the vehicles must be physically garaged and maintained in two (2) or more
21 counties. Fleet registration shall not include fleets of rental vehicles.
22 The department shall provide a registration application to the owner and the
23 owner shall provide all information that the department determines is neces-
24 sary. The department shall devise a special license plate numbering system
25 for fleet-registered vehicles as an alternative to county license plates.
26 The fleet registration application and all subsequent registration renewals
27 shall include the physical address where a vehicle is principally used,
28 garaged and maintained. The fleet owner shall report the physical address to
29 the department upon initial registration, on each renewal, and at any time a
30 vehicle registered under this option is permanently transferred to another
31 location.

32 (6) If the ownership of a vehicle changes during the registration pe-
33 riod, the original owner may transfer the plate to another vehicle. The re-
34 maining fee shall be credited against the cost of the new registration. Re-
35 funds may be given for any unexpired portion of the vehicle registration fee
36 if the plate is not transferred by the owner to another vehicle. Any request
37 for refund shall include surrender of the license plate, validation sticker
38 and registration document. Owners of vehicles registered under the inter-
39 national registration plan may request a refund of the unexpired portion of
40 the Idaho vehicle registration fee by presenting evidence from the base ju-
41 risdiction that the license plate, validation sticker and registration docu-
42 ment have been surrendered. A license plate shall not be transferred to an-
43 other owner when the ownership of a vehicle changes. The owner shall obtain a
44 replacement plate, validation sticker if required, and a registration docu-
45 ment when a plate is lost, destroyed or becomes illegible.

46 (7) An administrative fee of four dollars (\$4.00) shall be paid and de-
47 posited to the state highway account on all registrations completed by the
48 department under subsection (1) or (8) (a) of this section. Vehicles regis-
49 tered under subsection (8) (b) of this section shall pay the fee provided in
50 section 49-435(2), Idaho Code.

1 (8) There shall be paid on all commercial and farm vehicles having a
 2 maximum gross weight in excess of sixty thousand (60,000) pounds, a regis-
 3 tration fee based upon the maximum gross weight of a vehicle as declared by
 4 the owner and the total number of miles driven on roads and highways in the
 5 state, county, city and highway district systems in Idaho, and if registered
 6 under the international registration plan (IRP), in all other jurisdic-
 7 tions. The appropriate registration fee shall be determined as follows:

8 (a) If the owner registers vehicles under the international registra-
 9 tion plan (IRP), the appropriate mileage column shall be determined by
 10 the total miles an owner operated a fleet of vehicles on roads and high-
 11 ways in the state, county, city and highway district systems in Idaho
 12 and in all other jurisdictions in the preceding year, as defined in sec-
 13 tion 49-117, Idaho Code, and by the maximum gross weight of each vehicle
 14 within a fleet.

15 (b) If the owner registers vehicles under the international registra-
 16 tion plan and determines that the average international registration
 17 plan fleet miles, calculated by dividing the total IRP fleet miles in
 18 all jurisdictions by the number of registered vehicles, is less than
 19 fifty thousand one (50,001) miles, the owner may apply to the depart-
 20 ment for refund of a portion of the registration fees paid, consistent
 21 with the fee schedules set forth in this section. The department shall
 22 provide an application for the refund. An owner making application for
 23 refund under this section shall be subject to auditing as provided in
 24 section 49-439, Idaho Code.

25 (c) If the owner is not registering vehicles under the international
 26 registration plan, the appropriate mileage column shall be determined
 27 by the total miles the owner operated each of the vehicles to be regis-
 28 tered on roads and highways in the state, county, city and highway dis-
 29 trict systems in Idaho in the preceding year and by the maximum gross
 30 weight of each vehicle.

31 Maximum Gross
 32 Weight of Vehicle
 33 (Pounds)

Total Miles Driven

	1 to	7,501 to	20,001 to	35,001 to	Over
	7,500	20,000	35,000	50,000	50,000
60,001-62,000	\$223	\$ 511	\$ 789	\$1,068	\$1,560
62,001-64,000	\$251	\$ 576	\$ 890	\$1,205	\$1,760
64,001-66,000	\$280	\$ 642	\$ 992	\$1,342	\$1,960
66,001-68,000	\$309	\$ 707	\$1,093	\$1,479	\$2,160
68,001-70,000	\$337	\$ 773	\$1,194	\$1,615	\$2,360
70,001-72,000	\$366	\$ 838	\$1,295	\$1,752	\$2,560
72,001-74,000	\$394	\$ 904	\$1,396	\$1,889	\$2,760
74,001-76,000	\$423	\$ 969	\$1,498	\$2,026	\$2,960
76,001-78,000	\$451	\$1,035	\$1,599	\$2,163	\$3,160
78,001-80,000	\$480	\$1,100	\$1,700	\$2,300	\$3,360
80,001-82,000	\$494	\$1,133	\$1,751	\$2,368	\$3,460

1	Maximum Gross					
2	Weight of Vehicle		Total Miles Driven			
3	(Pounds)					
4		1 to	7,501 to	20,001 to	35,001 to	Over
5		7,500	20,000	35,000	50,000	50,000
6	82,001-84,000	\$509	\$1,165	\$1,801	\$2,437	\$3,560
7	84,001-86,000	\$523	\$1,198	\$1,852	\$2,505	\$3,660
8	86,001-88,000	\$537	\$1,231	\$1,902	\$2,574	\$3,760
9	88,001-90,000	\$551	\$1,264	\$1,953	\$2,642	\$3,860
10	90,001-92,000	\$566	\$1,296	\$2,004	\$2,711	\$3,960
11	92,001-94,000	\$580	\$1,329	\$2,054	\$2,779	\$4,060
12	94,001-96,000	\$594	\$1,362	\$2,105	\$2,848	\$4,160
13	96,001-98,000	\$609	\$1,395	\$2,155	\$2,916	\$4,260
14	98,001-100,000	\$623	\$1,427	\$2,206	\$2,985	\$4,360
15	100,001-102,000	\$637	\$1,460	\$2,257	\$3,053	\$4,460
16	102,001-104,000	\$651	\$1,493	\$2,307	\$3,121	\$4,560
17	104,001-106,000	\$666	\$1,526	\$2,358	\$3,190	\$4,660
18	106,001-108,000	\$680	\$1,558	\$2,408	\$3,258	\$4,760
19	108,001-110,000	\$694	\$1,591	\$2,459	\$3,327	\$4,860
20	110,001-112,000	\$709	\$1,624	\$2,510	\$3,395	\$4,960
21	112,001-114,000	\$723	\$1,657	\$2,560	\$3,464	\$5,060
22	114,001-116,000	\$737	\$1,689	\$2,611	\$3,532	\$5,160
23	116,001-118,000	\$751	\$1,722	\$2,661	\$3,601	\$5,260
24	118,001-120,000	\$766	\$1,755	\$2,712	\$3,669	\$5,360
25	120,001-122,000	\$780	\$1,788	\$2,763	\$3,738	\$5,460
26	122,001-124,000	\$794	\$1,820	\$2,813	\$3,806	\$5,560
27	124,001-126,000	\$809	\$1,853	\$2,864	\$3,874	\$5,660
28	126,001-128,000	\$823	\$1,886	\$2,914	\$3,943	\$5,760
29	128,001-129,000	\$837	\$1,918	\$2,965	\$4,011	\$5,860

30	Maximum Gross					
31	Weight of Vehicle		Total Miles Driven			
32	(Pounds)					
33		1 to	7,501 to	20,001 to	35,001 to	Over
34		7,500	20,000	35,000	50,000	50,000
35	60,001-62,000	\$279	\$ 639	\$ 986	\$1,335	\$1,950
36	62,001-64,000	\$314	\$ 720	\$1,113	\$1,506	\$2,200
37	64,001-66,000	\$350	\$ 803	\$1,240	\$1,678	\$2,450
38	66,001-68,000	\$386	\$ 884	\$1,366	\$1,849	\$2,700
39	68,001-70,000	\$421	\$ 966	\$1,493	\$2,019	\$2,950

	<u>Maximum Gross</u>	<u>Total Miles Driven</u>				
	<u>Weight of Vehicle</u>	<u>1 to</u>	<u>7,501 to</u>	<u>20,001 to</u>	<u>35,001 to</u>	<u>Over</u>
	<u>(Pounds)</u>	<u>7,500</u>	<u>20,000</u>	<u>35,000</u>	<u>50,000</u>	<u>50,000</u>
6	<u>70,001-72,000</u>	<u>\$458</u>	<u>\$1,048</u>	<u>\$1,619</u>	<u>\$2,190</u>	<u>\$3,200</u>
7	<u>72,001-74,000</u>	<u>\$493</u>	<u>\$1,130</u>	<u>\$1,745</u>	<u>\$2,361</u>	<u>\$3,450</u>
8	<u>74,001-76,000</u>	<u>\$529</u>	<u>\$1,211</u>	<u>\$1,873</u>	<u>\$2,533</u>	<u>\$3,700</u>
9	<u>76,001-78,000</u>	<u>\$564</u>	<u>\$1,294</u>	<u>\$1,999</u>	<u>\$2,704</u>	<u>\$3,950</u>
10	<u>78,001-80,000</u>	<u>\$600</u>	<u>\$1,375</u>	<u>\$2,125</u>	<u>\$2,875</u>	<u>\$4,200</u>
11	<u>80,001-82,000</u>	<u>\$618</u>	<u>\$1,416</u>	<u>\$2,189</u>	<u>\$2,960</u>	<u>\$4,325</u>
12	<u>82,001-84,000</u>	<u>\$636</u>	<u>\$1,456</u>	<u>\$2,251</u>	<u>\$3,046</u>	<u>\$4,450</u>
13	<u>84,001-86,000</u>	<u>\$654</u>	<u>\$1,498</u>	<u>\$2,315</u>	<u>\$3,131</u>	<u>\$4,575</u>
14	<u>86,001-88,000</u>	<u>\$671</u>	<u>\$1,539</u>	<u>\$2,378</u>	<u>\$3,218</u>	<u>\$4,700</u>
15	<u>88,001-90,000</u>	<u>\$689</u>	<u>\$1,580</u>	<u>\$2,441</u>	<u>\$3,303</u>	<u>\$4,825</u>
16	<u>90,001-92,000</u>	<u>\$708</u>	<u>\$1,620</u>	<u>\$2,505</u>	<u>\$3,389</u>	<u>\$4,950</u>
17	<u>92,001-94,000</u>	<u>\$725</u>	<u>\$1,661</u>	<u>\$2,568</u>	<u>\$3,474</u>	<u>\$5,075</u>
18	<u>94,001-96,000</u>	<u>\$743</u>	<u>\$1,703</u>	<u>\$2,631</u>	<u>\$3,560</u>	<u>\$5,200</u>
19	<u>96,001-98,000</u>	<u>\$761</u>	<u>\$1,744</u>	<u>\$2,694</u>	<u>\$3,645</u>	<u>\$5,325</u>
20	<u>98,001-100,000</u>	<u>\$779</u>	<u>\$1,784</u>	<u>\$2,758</u>	<u>\$3,731</u>	<u>\$5,450</u>
21	<u>100,001-102,000</u>	<u>\$796</u>	<u>\$1,825</u>	<u>\$2,821</u>	<u>\$3,816</u>	<u>\$5,575</u>
22	<u>102,001-104,000</u>	<u>\$814</u>	<u>\$1,866</u>	<u>\$2,884</u>	<u>\$3,901</u>	<u>\$5,700</u>
23	<u>104,001-106,000</u>	<u>\$833</u>	<u>\$1,908</u>	<u>\$2,948</u>	<u>\$3,988</u>	<u>\$5,825</u>
24	<u>106,001-108,000</u>	<u>\$850</u>	<u>\$1,948</u>	<u>\$3,010</u>	<u>\$4,073</u>	<u>\$5,950</u>
25	<u>108,001-110,000</u>	<u>\$868</u>	<u>\$1,989</u>	<u>\$3,074</u>	<u>\$4,159</u>	<u>\$6,075</u>
26	<u>110,001-112,000</u>	<u>\$886</u>	<u>\$2,030</u>	<u>\$3,138</u>	<u>\$4,244</u>	<u>\$6,200</u>
27	<u>112,001-114,000</u>	<u>\$904</u>	<u>\$2,071</u>	<u>\$3,200</u>	<u>\$4,330</u>	<u>\$6,325</u>
28	<u>114,001-116,000</u>	<u>\$921</u>	<u>\$2,111</u>	<u>\$3,264</u>	<u>\$4,415</u>	<u>\$6,450</u>
29	<u>116,001-118,000</u>	<u>\$939</u>	<u>\$2,153</u>	<u>\$3,326</u>	<u>\$4,501</u>	<u>\$6,575</u>
30	<u>118,001-120,000</u>	<u>\$958</u>	<u>\$2,194</u>	<u>\$3,390</u>	<u>\$4,586</u>	<u>\$6,700</u>
31	<u>120,001-122,000</u>	<u>\$975</u>	<u>\$2,235</u>	<u>\$3,454</u>	<u>\$4,673</u>	<u>\$6,825</u>
32	<u>122,001-124,000</u>	<u>\$993</u>	<u>\$2,275</u>	<u>\$3,516</u>	<u>\$4,758</u>	<u>\$6,950</u>
33	<u>124,001-126,000</u>	<u>\$1,011</u>	<u>\$2,316</u>	<u>\$3,580</u>	<u>\$4,843</u>	<u>\$7,075</u>
34	<u>126,001-128,000</u>	<u>\$1,029</u>	<u>\$2,358</u>	<u>\$3,643</u>	<u>\$4,929</u>	<u>\$7,200</u>
35	<u>128,001-129,000</u>	<u>\$1,046</u>	<u>\$2,398</u>	<u>\$3,706</u>	<u>\$5,014</u>	<u>\$7,325</u>

36 (d) In addition to the fees set forth in paragraphs (a) and (c) of this
37 subsection (8), an owner or operator may purchase a temporary permit as
38 provided in section 49-432(2), Idaho Code, for operation of a vehicle at
39 a weight in excess of the current, valid, registered maximum gross vehi-
40 cle weight. The permit so issued shall be specific to the motor vehicle

1 to which it is issued. No permit or fee shall be transferable or appor-
2 tionable to any other vehicle, nor shall any such fee be refundable.

3 (e) Any commercial or farm vehicle registered for more than sixty thou-
4 sand (60,000) pounds up to one hundred six thousand (106,000) pounds
5 traveling fewer than two thousand five hundred (2,500) miles annually
6 on roads and highways in the state, county, city and highway district
7 systems in Idaho shall pay an annual registration fee of ~~two three hun-~~
8 ~~dred fifty-five~~ eighteen dollars and seventy-five cents (\$~~255~~318.75).
9 The provisions of section 49-437(2), Idaho Code, shall not apply to ve-
10 hicles registered under this ~~subsection (8) (e) paragraph.~~

11 (9) (a) During the first registration year that the fee schedule in sub-
12 section (8) (c) of this section is in use, an owner shall use the mileage
13 data from the records used to report the mileage use fee in the immedi-
14 ately preceding year as the basis for determining the appropriate reg-
15 istration fee schedule.

16 (b) Any owner who registers a motor vehicle for the first time and who
17 has no mileage history for the vehicle shall estimate the miles to de-
18 termine the appropriate fee schedule in subsection (8) (c) of this sec-
19 tion. When estimating the miles, the owner shall provide a statement on
20 the application of the method used to arrive at the estimated miles.

21 (c) Any owner using any fee schedule other than the highest fee schedule
22 under subsection (8) (c) of this section, shall certify at the time of
23 registration that the miles operated in the preceding year do not exceed
24 the schedule applied for. Any owner using a fee schedule under subsec-
25 tion (8) (c) of this section that is less than the highest schedule shall
26 maintain records to substantiate the use of the schedule as required by
27 section 49-439, Idaho Code.

28 (10) An owner registering under subsection (8) (a) or (8) (c) of this sec-
29 tion may elect to pay the full annual registration fee at the time of regis-
30 tration or renewal of registration, or an owner may pay at least one-quarter
31 (1/4) of the annual registration fee due. The remainder of the annual Idaho
32 registration fee shall be paid in three (3) equal installments on dates as
33 billed by the department.

34 (11) An owner registering or renewing a registration under subsection
35 (8) (a) of this section electing to use installment payments as provided in
36 subsection (10) of this section, shall pay all of the fees due to other IRP
37 jurisdictions in addition to one-quarter (1/4) of the Idaho fee due at the
38 time of registration or reregistration. The remainder of the annual Idaho
39 registration fee shall be paid in three (3) equal installments on dates as
40 billed by the department.

41 (12) If any vehicle or combinations of vehicles haul nonreducible
42 loads, as authorized under the provisions of section 49-1004, Idaho Code,
43 and weigh less than the starting weights per axle configuration listed in
44 column 1 of subsection (2), section 49-1004, Idaho Code, then and in that
45 event there shall be paid for that vehicle, in addition to the other fees
46 required in this section, an additional use fee of 2.1 mills per mile for each
47 two thousand (2,000) pounds or fraction thereof of the maximum gross weight
48 in excess of those set forth in section 49-1001, Idaho Code.

1 SECTION 12. That Chapter 4, Title 49, 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 49-457, Idaho Code, and to read as follows:

4 49-457. ELECTRIC VEHICLE FEE -- HYBRID VEHICLE FEE. (1) An electric
5 vehicle fee of one hundred forty dollars (\$140) shall be collected in addi-
6 tion to all other registration fees assessed pursuant to this chapter on each
7 electric vehicle registered.

8 (2) A hybrid vehicle fee of seventy-five dollars (\$75.00) shall be col-
9 lected in addition to all other registration fees assessed pursuant to this
10 chapter on each hybrid vehicle registered.

11 (3) All fees provided for in this section shall be deposited to the
12 highway distribution account as established in section 40-701, Idaho Code,
13 and shall be apportioned as provided for in that section.

14 SECTION 13. That Section 49-1004, Idaho Code, be, and the same is hereby
15 amended to read as follows:

16 49-1004. PERMITS FOR OVERWEIGHT OR OVERSIZE LOADS -- SPECIAL ROUTES
17 AND ANNUAL PERMITS. (1) Upon application in writing to the board or other
18 proper authorities in charge of, or having jurisdiction over a highway, the
19 board or authorities may in their discretion issue a special permit to the
20 owner or operator of any vehicle allowing vehicles or loads having a greater
21 weight or size than permitted by law to be moved or carried over and on the
22 highways and bridges.

23 (a) Special permits shall be in writing and may limit the time of use
24 and operation over the particular highways and bridges which may be tra-
25 versed and may contain any special conditions and require any undertak-
26 ing or other security as the board or other proper authority shall deem
27 to be necessary to protect the highways and bridges from injury, or pro-
28 vide indemnity for any injury to highways and bridges or to persons or
29 property resulting from such operation.

30 (b) The owner or operator of an overweight or oversize vehicle shall ob-
31 tain a permit, or shall establish intent to obtain a permit by contact-
32 ing a permit office and receiving a permit number before moving the ve-
33 hicle on the highways.

34 (c) All special permits or evidence of intent to obtain a permit shall
35 be carried in the vehicles to which they refer and shall upon demand be
36 delivered for inspection to any peace officer, authorized agent of the
37 board or any officer or employee charged with the care or protection of
38 the highways.

39 (2) Nonreducible vehicles or combinations of vehicles hauling nonre-
40 ducible loads at weights in excess of those set forth in section 49-1001,
41 Idaho Code, shall pay fees as set forth in this subsection. Such fees are
42 based on the number of axles on the vehicle or combination of vehicles and the
43 total gross weight.

	Column 1	Column 2
	Gross weight of vehicle and load in pounds	Gross weight of vehicle and load in pounds
1		
2		
3		
4	Number of axles	
5	2	40,001
6	3	54,001
7	4	68,001
8	5	80,001
9	6	97,001
10	7	114,001
		131,001
		148,001
		165,001

11 (a) To determine the maximum allowable permit fee for vehicles with
12 more than seven (7) axles, the table can be extended by adding seventeen
13 thousand (17,000) pounds to the last listed weight in both columns 1 and
14 2 for each added axle.

15 (b) Permit fees for column 1 shall start at ~~four~~ six cents (46¢) per
16 mile and increase ~~four~~ six cents (46¢) per mile for each additional two
17 thousand (2,000) pound increment up to the weight indicated in column
18 2. Permit fees for column 2 shall start at one dollar and ~~two~~ fifty-six
19 cents (\$1.0256) per mile and increase ~~seven~~ ten cents (710¢) per mile
20 for each additional two thousand (2,000) pound increment.

21 (c) Vehicles operating at weights less than the starting weights per
22 axle configuration listed in column 1 shall be charged ~~four~~ six cents
23 (46¢) per mile.

24 (d) For vehicles operating with axles wider than eight (8) feet six (6)
25 inches or axles with more than four (4) tires per axle, the fee may be
26 reduced by the board or other proper authority having jurisdiction over
27 a highway.

28 (3) It shall be unlawful for any person to violate, or to cause or permit
29 to be violated, the limitations or conditions of special permits and any vio-
30 lation shall be deemed for all purposes to be a violation of the provisions of
31 this chapter.

32 (4) An annual special route permit authorizing travel on designated
33 routes shall be issued by the board or may, in its discretion, be issued by a
34 local public highway agency for operation of vehicles with a legal maximum
35 gross weight of at least one hundred five thousand five hundred one (105,501)
36 pounds but not exceeding one hundred twenty-nine thousand (129,000) pounds.
37 Such routes on nonstate and noninterstate highways shall be determined by
38 the local highway agency for those roads under its jurisdiction. No local
39 public highway agency shall approve a route which provides a thoroughfare
40 for interstate carriers to pass through the state. State routes designated
41 by the legislature and identified on a map entitled "Designated Routes" are:

42 (a) US-20 Montana border to its junction with SH-33; SH-33 to its junc-
43 tion with US-20; US-20 to its junction with US-93; US-93 to its junc-
44 tion with SH-25; SH-25 to its junction with SH-50; SH-50 to its junction
45 with US-30; US-30 to its junction with SH-74; SH-74 to its junction with
46 US-93; US-93 to the Nevada border.

- 1 (b) US-91 from its junction with SH-34 to the Utah border.
- 2 (c) US-30 from its junction with I-15 to the Wyoming border.
- 3 (d) US-95 south from milepost 66 (Fruitland) to its junction with
- 4 SH-55.
- 5 (e) SH-19 from its junction with US-95 (Wilder) to its junction with
- 6 I-84B (Caldwell).
- 7 (f) SH-78 from its junction with SH-55 (Marsing) to its junction with
- 8 SH-51; SH-51 to its junction with SH-78; SH-78 to its junction with
- 9 I-84B (Hammett).
- 10 (g) SH-67 from its junction with SH-51 (Mountain Home) to its junction
- 11 with SH-78 (Grandview).
- 12 (h) SH-55 from intersection with Farmway Road to junction with US-95.
- 13 (i) SH-25 from its junction with SH-24 to its junction with SH-27
- 14 (Paul).
- 15 (j) SH-25 from its junction with US-93 to milepost 27 (Hazelton).
- 16 (k) SH-24 from intersection with US-93 to its intersection with SH-25.
- 17 (l) US-20 from its intersection with New Sweden Road to its junction
- 18 with SH-22/33.
- 19 (m) SH-34 from milepost 78 to the junction with US-91.
- 20 (n) US-26 from its junction with US-91 north to its intersection with
- 21 Gallatin/West 23rd Street in Idaho Falls.
- 22 (o) US-91 from the intersection with Canyon Road to the junction with
- 23 US-26.
- 24 (p) SH-22 from its junction with I-15 northbound ramps (Dubois) to its
- 25 junction with SH-33.
- 26 (q) SH-45 from its junction with SH-78 to its junction with I-84 busi-
- 27 ness loop; I-84 business loop to its junction with exit 35 (Nampa Boule-
- 28 vard/Northside Boulevard).
- 29 (r) SH-87 from Montana border to junction with US-20.
- 30 (s) SH-33 from its junction with SH-31 (Victor) to its junction with
- 31 SH-33 spur; SH-33 spur to its junction with US-20.
- 32 (t) SH-28 from junction with SH-22 to junction with SH-33.
- 33 (u) SH-38 from milepost 0.689 to milepost 1.318 at Malad.
- 34 (v) SH-27 from its junction with SH-25 (Paul) to its junction with I-84B
- 35 (Burley); I-84B to its junction with SH-27; SH-27 to milepost 0 (Oak-
- 36 ley).
- 37 (w) SH-81 from its junction with SH-77 (Malta) to its junction with
- 38 US-30 (Burley).
- 39 (x) US-30 from junction with SH-81 at Burley to junction with SH-50 at
- 40 Kimberly.
- 41 (y) US-93 spur from junction with US-30 to junction with US-93 at Twin
- 42 Falls.
- 43 (z) US-93 from junction with US-93 spur to junction with US-30 at Twin
- 44 Falls.
- 45 (aa) US-30 from junction with SH-74 at Twin Falls to junction with I-84
- 46 business loop at Bliss.
- 47 (bb) US-26 from its junction with SH-75 (Shoshone) to its junction with
- 48 I-84 exit 141 westbound ramps (Bliss); I-84 business loop from its
- 49 junction with I-84 exit 141 westbound ramps to its junction with US-30
- 50 (Bliss).

1 (cc) SH-46 spur from its junction with SH-46 (Wendell) to its junction
2 with I-84 exit 155 eastbound ramps.

3 (dd) SH-46 from its junction with US-20 to its junction with I-84 exit
4 157 eastbound ramps (Wendell).

5 (ee) US-20 from junction with US-93 at Carey to junction with I-84 busi-
6 ness loop at interchange 95; I-84 business loop from interchange 95 to
7 junction with SH-51; SH-51 to junction with SH-67.

8 (ff) SH-51 from junction with SH-67 to junction with SH-78.

9 (gg) SH-44 from its junction with SH-55 (Eagle) to its junction with
10 I-84 exit 25 eastbound ramps.

11 (hh) US-20/26 from its junction with US-95 (Parma) to its junction with
12 I-84 exit 26 westbound ramps.

13 (ii) US-20 from junction with US-33 at Sugar City south to junction with
14 US-20 business loop/Holmes Avenue; US-20 business loop/Holmes Avenue
15 south to junction with US-26/Yellowstone; US-26 from intersection with
16 US-20 business loop/Holmes Avenue south to Gallatin.

17 Additions or deletions to the approved state routes specified in this sub-
18 section shall be made only with the approval of the state legislature.

19 (5) An annual administrative permit fee for operating on designated
20 routes at the weights specified in subsection (4) of this section shall be
21 set by the board for travel on state routes and by the local public high-
22 way agency for travel on routes under its jurisdiction, but not to exceed a
23 maximum of fifty dollars (\$50.00) per vehicle. The annual administrative
24 permit fee shall cover administrative costs. Local public highway agen-
25 cies are authorized to issue special permits and such permits shall be in
26 writing. Administrative permit fees for permits issued by a local public
27 highway agency shall be retained by the local public highway agency to cover
28 administrative costs, and administrative permit fees for permits issued by
29 the department shall be retained by the department to cover administrative
30 costs. In addition to the annual administrative permit fee and the appropri-
31 ate registration fee for weights up to one hundred five thousand five hundred
32 (105,500) pounds, the appropriate vehicle registration fees for weights
33 over one hundred five thousand five hundred (105,500) pounds shall be calcu-
34 lated and collected in accordance with the fee schedules set forth in section
35 49-432 or 49-434, Idaho Code.

36 (6) (a) In any action or proceeding brought for the purpose of setting
37 aside a special permit issued pursuant to this section, in which any
38 party seeks a stay or seeks a temporary restraining order or preliminary
39 injunction against the department, other appropriate authority, the
40 state of Idaho or any party requesting the permit, the court may require
41 bond as provided in rule 65(c) of the Idaho rules of civil procedure,
42 in an amount not to exceed ten percent (10%) of the shipper's or trans-
43 porter's insured value of the product or material to be transported
44 under the provisions of the permit. If any attorney's fees and/or costs
45 are awarded to the department or other state actor, such bond may be used
46 to satisfy that award and all awarded amounts shall be paid to the state
47 highway account established in section 40-702, Idaho Code.

48 (b) Where there is a final judgment in an action or proceeding brought
49 for the purpose of setting aside a special permit issued pursuant to
50 this section against the party or parties who brought such action or

1 proceeding, the court may determine the actual damages resulting from
2 the action or proceeding caused to the department or other state actor
3 and may award up to that amount to the party or parties.

4 SECTION 14. That Section 63-2401, Idaho Code, be, and the same is hereby
5 amended to read as follows:

6 63-2401. DEFINITIONS. In this chapter:

7 (1) "Aircraft engine fuel" means:

8 (a) Aviation gasoline, defined as any mixture of volatile hydrocarbons
9 used in aircraft reciprocating engines; and

10 (b) Jet fuel, defined as any mixture of volatile hydrocarbons used in
11 aircraft turbojet and turboprop engines.

12 (2) "Biodiesel" means any fuel that is derived in whole or in part from
13 agricultural products or animal fats or the wastes of such products and is
14 suitable for use as fuel in diesel engines.

15 (3) "Biodiesel blend" means any fuel produced by blending biodiesel
16 with petroleum-based diesel to produce a fuel suitable for use in diesel
17 engines.

18 (4) "Bond" means:

19 (a) A surety bond, in an amount required by this chapter, duly executed
20 by a surety company licensed and authorized to do business in this state
21 conditioned upon faithful performance of all requirements of this chap-
22 ter, including the payment of all taxes, penalties and other obliga-
23 tions arising out of the provisions of this chapter; or

24 (b) A deposit with the commission by any person required to be licensed
25 pursuant to this chapter under terms and conditions as the commission
26 may prescribe, of a like amount of lawful money of the United States or
27 bonds or other obligations of the United States, the state of Idaho, or
28 any county of the state; or

29 (c) An irrevocable letter of credit issued to the commission by a bank
30 doing business in this state payable to the state upon failure of the
31 person on whose behalf it is issued to remit any payment due under the
32 provisions of this chapter.

33 (5) "Commercial motor boat" means any boat, equipped with a motor,
34 which is wholly or partly used in a profit-making enterprise or in an enter-
35 prise conducted with the intent of making a profit.

36 (6) "Commission" means the state tax commission of the state of Idaho.

37 (7) "Distributor" means any person who receives motor fuel in this
38 state, and includes a special fuels dealer. Any person who sells or receives
39 gaseous fuels will not be considered a distributor unless the gaseous fuel is
40 delivered into the fuel supply tank or tanks of a motor vehicle not then owned
41 or controlled by him.

42 (8) "Dyed fuel" means diesel fuel that is dyed pursuant to requirements
43 of the internal revenue service, or the environmental protection agency.

44 (9) "Exported" means delivered by truck or rail across the boundaries
45 of this state by or for the seller or purchaser from a place of origin in this
46 state.

47 (10) "Gaseous special fuel" is a special fuel that is a gas at sixty (60)
48 degrees Fahrenheit and fourteen and seven-tenths (14.7) pounds per square
49 inch absolute.

1 (11) "Gasohol" means gasoline blended with ten percent (10%) or more of
2 anhydrous ethanol.

3 (142) "Gasoline" means any mixture of volatile hydrocarbons suitable as
4 a fuel for the propulsion of motor vehicles or motor boats. "Gasoline" also
5 means aircraft engine fuels when used for the operation or propulsion of mo-
6 tor vehicles or motor boats and includes gasohol, but does not include spe-
7 cial fuels.

8 (123) "Highways" means every place of whatever nature open to the use of
9 the public as a matter of right for the purpose of vehicular travel which is
10 maintained by the state of Idaho or an agency or taxing subdivision or unit
11 thereof or the federal government or an agency or instrumentality thereof.
12 Provided, however, if the cost of maintaining a roadway is primarily borne by
13 a special fuels user who operates motor vehicles on that roadway pursuant to
14 a written contract during any period of time that a special fuels tax liabil-
15 ity accrues to the user, such a roadway shall not be considered a "highway"
16 for any purpose related to calculating that user's special fuels' tax lia-
17 bility or refund.

18 (134) "Idling" means the period of time greater than twenty-five hun-
19 dredths (.25) of an hour when a motor vehicle is stationary with the engine
20 operating at less than one thousand two hundred (1,200) revolutions per
21 minute (RPM), without the power take-off (PTO) unit engaged, with the trans-
22 mission in the neutral or park position, and with the parking brake set.

23 (145) "Imported" means delivered by truck or rail across the boundaries
24 of this state by or for the seller or purchaser from a place of origin outside
25 this state.

26 (156) "International fuel tax agreement" and "IFTA" mean the interna-
27 tional fuel tax agreement required by the intermodal surface transportation
28 efficiency act of 1991, Public Law 102-240, 105 Stat. 1914, and referred to
29 in title 49, U.S.C., section 31701, including subsequent amendments to that
30 agreement.

31 (167) "Jurisdiction" means a state of the United States, the District of
32 Columbia, a province or territory of Canada, or a state, territory or agency
33 of Mexico in the event that the state, territory or agency participates in
34 the international fuel tax agreement.

35 (178) "Licensed distributor" means any distributor who has obtained a
36 license under the provisions of section 63-2427A, Idaho Code.

37 (189) "Motor fuel" means gasoline, ethanol, ethanol blended fuel, gaso-
38 line blend stocks, natural gasoline, special fuels, aircraft engine fuels or
39 any other fuels suitable for the operation or propulsion of motor vehicles,
40 motor boats or aircraft.

41 (1920) "Motor vehicle" means every self-propelled vehicle designed for
42 operation, or required to be licensed for operation, upon a highway.

43 (201) "Person" means any individual, firm, fiduciary, copartnership,
44 association, limited liability company, corporation, governmental instru-
45 mentality including the state and all of its agencies and political subdivi-
46 sions, or any other group or combination acting as a unit, and the plural as
47 well as the singular number, unless the intent to give a more limited meaning
48 is disclosed by the context. Whenever used in any clause prescribing and im-
49 posing a fine or imprisonment, or both, the term "person" as applied to an as-

1 sociation means the partners or members, and as applied to corporations, the
2 officers.

3 (212) "Recreational vehicle" means a snowmobile as defined in section
4 67-7101, Idaho Code; a motor driven cycle or motorcycle as defined in section
5 49-114, Idaho Code; any recreational vehicle as defined in section 49-119,
6 Idaho Code; and an all-terrain vehicle as defined in section 67-7101, Idaho
7 Code.

8 (223) "Retail dealer" means any person engaged in the retail sale of mo-
9 tor fuels to the public or for use in the state.

10 (234) "Special fuels" means:

11 (a) All fuel suitable as fuel for diesel engines;

12 (b) A compressed or liquified gas obtained as a byproduct in petroleum
13 refining or natural gasoline manufacture, such as butane, isobutane,
14 propane, propylene, butylenes, and their mixtures; and

15 (c) Natural gas, either liquid or gas, and hydrogen, used for the gener-
16 ation of power for the operation or propulsion of motor vehicles.

17 (245) "Special fuels dealer" means "distributor" under subsection (7)
18 of this section.

19 (256) "Special fuels user" means any person who uses or consumes special
20 fuels for the operation or propulsion of motor vehicles owned or controlled
21 by him upon the highways of this state.

22 (267) "Use" means either:

23 (a) The receipt, delivery or placing of fuels by a licensed distributor
24 or a special fuels dealer into the fuel supply tank or tanks of any motor
25 vehicle not owned or controlled by him while the vehicle is within this
26 state; or

27 (b) The consumption of fuels in the operation or propulsion of a motor
28 vehicle on the highways of this state.

29 SECTION 15. That Section 63-2402, Idaho Code, be, and the same is hereby
30 amended to read as follows:

31 63-2402. IMPOSITION OF TAX UPON MOTOR FUEL. (1) A tax is hereby imposed
32 upon the distributor who receives motor fuel in this state. The legal inci-
33 dence of the tax imposed under this section is borne by the distributor. The
34 tax becomes due and payable upon receipt of the motor fuel in this state by
35 the distributor unless such tax liability has previously accrued to another
36 distributor pursuant to this section. The tax shall be imposed without re-
37 gard to whether use is on a governmental basis or otherwise, unless exempted
38 by this chapter.

39 (2) On and after July 1, 2015, tThe tax imposed in this section shall
40 be at the rate of twenty-five thirty-three cents (2533¢) per gallon of motor
41 fuel received. This tax shall be subject to the exemptions, deductions and
42 refunds set forth in this chapter.

43 (3) On and after July 1, 2015, an additional tax shall be imposed for any
44 fuel that is suitable for use in diesel engines in the amount of four cents
45 (4¢) per gallon. This tax shall be subject to the exemptions, deductions and
46 refunds set forth in this chapter.

47 (4) On July 1, 2016, and on July 1 of each year thereafter, the tax im-
48 posed in subsection (2) of this section shall increase by an additional one

1 cent (1¢) per gallon. This tax shall be subject to the exemptions, deduc-
2 tions and refunds set forth in this chapter.

3 (5) The additional tax imposed by subsection (4) of this section shall
4 not take place if the governor issues an executive order prior to the start of
5 the fiscal year directing the state tax commission that the increase allowed
6 by subsection (4) of this section shall be suspended for one (1) fiscal year.

7 (6) Nothing in this chapter shall prohibit the distributor who is li-
8 able for payment of the tax imposed under subsection (1) of this section from
9 including as part of the selling price an amount equal to such tax on motor
10 fuels sold or delivered by such distributor; provided however, that nothing
11 in this chapter shall be deemed to impose tax liability on any person to whom
12 such fuel is sold or delivered except as provided in subsection (69) of this
13 section.

14 (47) Any person coming into this state in a motor vehicle may transport
15 in the manufacturer's original tank of that vehicle, for his own use only,
16 not more than thirty (30) gallons of motor fuel for the purpose of operating
17 that motor vehicle, without complying with the provisions of this chapter.

18 (58) The tax imposed in this section does not apply to:

19 (a) Special fuels that have been dyed at a refinery or terminal under
20 the provisions of 26 U.S.C. section 4082 and regulations adopted there-
21 under, or under the clean air act and regulations adopted thereunder ex-
22 cept as provided in section 63-2425, Idaho Code; or

23 ~~(b) Special fuel dispensed into a motor vehicle which uses gaseous spe-~~
24 ~~cial fuels and which displays a valid gaseous special fuels permit under~~
25 ~~section 63-2424, Idaho Code; or~~

26 ~~(c) Special fuels that are gaseous special fuels, as defined in section~~
27 ~~63-2401, Idaho Code, except that part thereof that is delivered into the~~
28 ~~fuel supply tank or tanks of a motor vehicle; or~~

29 ~~(d) Aircraft engine fuel subject to tax under section 63-2408, Idaho~~
30 ~~Code.~~

31 (69) Should the distributor of first receipt be exempt from imposi-
32 tion of the tax as a matter of federal law, by virtue of its status as a
33 ~~federally-recognized~~ federally recognized Indian tribe or member of such
34 tribe, such distributor shall not bear the tax's legal incidence and must
35 pass the tax through as part of the selling price of the fuel. Such distrib-
36 uter shall retain the administrative obligation to remit the tax, and such
37 obligation shall accrue upon receipt in accordance with subsection (1) of
38 this section. Should a retailer otherwise subject to the tax be exempt from
39 imposition of the tax as a matter of federal law, by virtue of its status as
40 a ~~federally-recognized~~ federally recognized Indian tribe or member of such
41 tribe, the retailer shall not bear the tax's legal incidence and must pass
42 the tax through as part of the selling price of the fuel to the consumer, un-
43 less such consumer is exempt from imposition of the tax as a matter of federal
44 law, by virtue of its status as a ~~federally-recognized~~ federally recognized
45 Indian tribe or membership in such tribe, and the retailer shall be entitled
46 to claim a credit against taxes otherwise due and owing under this chapter or
47 a tax refund, together with interest, attributable to the fuel purchased by
48 such consumer.

49 SECTION 16. That Section 63-2412, Idaho Code, be, and the same is hereby
50 amended to read as follows:

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

6 (a) An amount of money equal to the actual cost of collecting, admin-
7 istering and enforcing the gasoline tax requirements by the commission,
8 as determined by it shall be retained by the commission. The amount re-
9 tained by the commission shall not exceed the amount authorized to be
10 expended by appropriation by the legislature. Any unencumbered balance
11 in excess of the actual cost of collecting, administering and enforcing
12 the gasoline tax requirements by the commission at the end of each fis-
13 cal year shall be distributed as listed in paragraph (f) of this subsec-
14 tion.

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

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

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

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

31 (f) From the balance remaining with the commission after distributing
32 the amounts in paragraphs (a) through (e) of this subsection ~~(1) of this~~
33 ~~section:~~

34 1. One and twenty-eight hundredths percent (1.28%) shall be
35 distributed as follows: sixty-six percent (66%) of the one and
36 twenty-eight hundredths percent (1.28%) shall be distributed
37 to the waterways improvement account, as created in chapter 15,
38 title 57, Idaho Code. Up to twenty percent (20%) of the moneys
39 distributed to the waterways improvement account under the pro-
40 visions of this paragraph may be used by the department of parks
41 and recreation to defray administrative costs. Any moneys un-
42 used at the end of the fiscal year by the department of parks and
43 recreation shall be returned to the state treasurer for deposit in
44 the waterways improvement account. Thirty-three percent (33%) of
45 the one and twenty-eight hundredths percent (1.28%) shall be dis-
46 tributed into the park and recreation capital improvement account
47 as created in section 57-1801, Idaho Code. One percent (1%) of
48 the one and twenty-eight hundredths percent (1.28%) shall be dis-
49 tributed to the search and rescue fund created in section 67-2913,
50 Idaho Code;

1 2. One and twenty-eight hundredths percent (1.28%) shall be
 2 distributed as follows: sixty-six percent (66%) of the one and
 3 twenty-eight hundredths percent (1.28%) shall be distributed to
 4 the off-road motor vehicle account, as created in section 57-1901,
 5 Idaho Code. Up to twenty percent (20%) of the moneys distributed
 6 to the off-road motor vehicle account by this subparagraph may be
 7 used by the department of parks and recreation to defray adminis-
 8 trative costs. Any moneys unused at the end of the fiscal year by
 9 the department of parks and recreation shall be returned to the
 10 state treasurer for deposit in the off-road motor vehicle account.
 11 Thirty-three percent (33%) of the one and twenty-eight hundredths
 12 percent (1.28%) shall be distributed into the park and recreation
 13 capital improvement account as created in section 57-1801, Idaho
 14 Code. One percent (1%) of the one and twenty-eight hundredths
 15 percent (1.28%) shall be distributed to the search and rescue fund
 16 created in section 67-2913, Idaho Code; and

17 3. Forty-four hundredths percent (.44%) shall be distributed to
 18 the park and recreation capital improvement account as created
 19 in section 57-1801, Idaho Code, to be used solely to develop,
 20 construct, maintain and repair roads, bridges and parking areas
 21 within and leading to parks and recreation areas of the state.

22 4. Provided that the sum of the amounts distributed in subpara-
 23 graphs 1., 2. and 3. of this paragraph shall be limited to an
 24 amount equal to one hundred fifty percent (150%) of the 2014 fiscal
 25 year distribution.

26 5. The balance remaining shall be distributed to the highway dis-
 27 tribution account created in section 40-701, Idaho Code.

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

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

35 (b) The balance remaining of all the taxes collected shall be dis-
 36 tributed to the state aeronautics account, as provided in section
 37 21-211, Idaho Code.

38 SECTION 17. That Section 63-2418, Idaho Code, be, and the same is hereby
 39 amended to read as follows:

40 63-2418. DISTRIBUTION OF TAX REVENUES FROM TAX ON SPECIAL FUELS. The
 41 revenues received from the tax imposed by this chapter upon the receipt of
 42 special fuel and any penalties, interest or deficiency additions, or from
 43 the fees imposed by the commission under the provisions of section ~~63-2424 or~~
 44 63-2438, Idaho Code, shall be distributed as follows:

45 (1) An amount of money equal to the actual cost of collecting, adminis-
 46 tering and enforcing the special fuels tax provisions by the commission, as
 47 determined by it shall be retained by the commission. The amount retained by
 48 the commission shall not exceed the amount authorized to be expended by ap-
 49 propriation by the legislature. Any unencumbered balance in excess of the

1 actual cost of collecting, administering and enforcing the special fuels tax
2 requirements by the commission at the end of each fiscal year shall be dis-
3 tributed to the highway distribution account.

4 (2) An amount of money shall be distributed to the state refund account
5 sufficient to pay current refund claims. All refunds authorized by the com-
6 mission to be paid under this chapter shall be paid from the state refund ac-
7 count, those moneys being hereby continuously appropriated.

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

10 (4) The balance remaining with the commission after distributing the
11 amounts specified in subsections (1), (2) and (3) of this section shall
12 be distributed to the highway distribution account established in section
13 40-701, Idaho Code.

14 SECTION 18. That Section 63-2423, Idaho Code, be, and the same is hereby
15 amended to read as follows:

16 63-2423. CREDITS AND REFUNDS TO CONSUMERS. (1) Any person who has paid
17 his special fuels tax directly to the distributor from whom it was purchased
18 shall be refunded the amount of:

19 (a) Except as provided in subsection (2) of this section, any special
20 fuels tax paid on special fuels used for purposes other than operation
21 or propulsion of motor vehicles upon the highways in the state of Idaho;

22 (b) Any tax paid on special fuels used in motor vehicles owned or leased
23 and operated by an instrumentality of the federal government or of the
24 state of Idaho, including the state and all of its political subdivi-
25 sions;

26 ~~(c) Any tax paid on gaseous special fuels placed into the main supply~~
27 ~~tank of a vehicle displaying a valid gaseous special fuels permit under~~
28 ~~section 63-2424, Idaho Code;~~

29 ~~(d)~~ Any special fuels tax paid on special fuels exported for use out-
30 side the state of Idaho. Special fuels carried from the state in the
31 fuel tank of a motor vehicle will not be deemed to be exported from the
32 state unless it is subject to a like or similar tax in the jurisdiction
33 to which it is taken and that tax is actually paid to the other jurisdic-
34 tion; and

35 (e) Any tax, penalty or interest erroneously or illegally paid or col-
36 lected.

37 (2) No refund of special fuels tax shall be paid on:

38 (a) Special fuels used in a recreational vehicle; or

39 (b) Special fuels used in noncommercial motor boats or in motor boats
40 operated by a governmental entity; or

41 (c) Special fuels used while idling a registered motor vehicle, pur-
42 suant to the definition of "idling" as provided in section 63-2401,
43 Idaho Code.

44 (3) Refunds authorized in this section shall be claimed in the same man-
45 ner as applies to refunds of gasoline tax under section 63-2410, Idaho Code,
46 and shall be subject to interest computed pursuant to subsection (5) of that
47 section.

1 SECTION 19. That Section 63-2424, Idaho Code, be, and the same is hereby
 2 amended to read as follows:

3 63-2424. GASEOUS SPECIAL FUELS. ~~(1)~~ In the case of gaseous special fu-
 4 els which are in a gaseous form, the commission shall provide by rule the
 5 method to be used for converting the measurement of the fuel to the equiva-
 6 lent of gallons for the purpose of applying tax rates. The method provided
 7 shall cause the tax rate provided in section 63-2402, Idaho Code, to apply to
 8 an amount of gaseous fuels having energy equal to one (1) gallon of gasoline.
 9 and selling the fuel shall be defined as follows:

10 (1) For liquefied natural gas, six and six hundredths (6.06) pounds
 11 shall be deemed the diesel gallon equivalent;

12 (2) For compressed natural gas, five and sixty-six hundredths (5.66)
 13 pounds or one hundred twenty-six and sixty-seven hundredths (126.67) cubic
 14 feet shall be deemed the gasoline equivalent; and

15 (3) For all other gaseous special fuels, the tax commission shall pro-
 16 vide by rule the energy equivalent of a gallon of gasoline or diesel for the
 17 purpose of applying the tax.

18 ~~(2) As an alternative to the provisions of subsection (1) of this sec-~~
 19 ~~tion, an annual fee in lieu of the excise tax may be collected on a vehicle~~
 20 ~~powered by gaseous fuels. The rate of the fee shall be based on the following~~
 21 ~~schedule for all types of gaseous fuels as adjusted by the formula for prora-~~
 22 ~~tion set out below. The permits shall be sold by the state tax commission and~~
 23 ~~gaseous fuels distributors dispensing gaseous fuels into motor vehicles.~~

24	— VEHICLE TONNAGE (GVW) —	FEE
25	0 --- 8,000	\$ 60.00
26	8,001 --- 16,000	\$ 89.00
27	16,001 --- 26,000	\$179.00
28	26,001 and above	\$208.00

29 ~~Permits for vehicles which are converted to gaseous fuels after the first of~~
 30 ~~July in any year shall have the fee prorated for the appropriate number of~~
 31 ~~months until renewal. The commission shall provide by rule the method to be~~
 32 ~~used for converting the measurement of fuel to the equivalent of gallons for~~
 33 ~~the purpose of applying increases in tax rates after this law becomes effec-~~
 34 ~~tive. A decal issued by the commission shall be displayed in any vehicle for~~
 35 ~~which a permit is issued hereunder as evidence that the annual fee has been~~
 36 ~~paid in lieu of the fuel tax. This decal shall be displayed in a conspicuous~~
 37 ~~place.~~

38 SECTION 20. That Chapter 36, Title 63, Idaho Code, be, and the same is
 39 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
 40 ignated as Section 63-3622VV, Idaho Code, and to read as follows:

41 63-3622VV. MATERIALS USED FOR PUBLIC ROADS. (1) There is exempted from
 42 the taxes imposed by this chapter, sales of materials to a contractor or ma-
 43 terials used by a contractor, regardless of whether the materials become a
 44 component of real property or improvement or fixture thereto, when all of the
 45 following conditions are met:

1 (a) The materials become part of a public road;

2 (b) The materials are used under a contract with a federal, state,
3 county or city government entity or any political subdivision or agency
4 of such government entity, including contracts for projects qualifying
5 under section 63-3641, Idaho Code; and

6 (c) Upon completion of the contract, the materials become the property
7 of a federal, state, county or city governmental entity or any political
8 subdivision or agency of such governmental entity.

9 (2) The provisions of this section shall not apply to:

10 (a) Property that continues to be owned by the contractor after comple-
11 tion of a contract;

12 (b) Any materials used by a private entity to develop any part of a pub-
13 lic road that has not yet been dedicated to the public;

14 (c) Any materials that remain the property of public utilities as de-
15 fined in section 61-129, Idaho Code, or any other nongovernmental enti-
16 ties;

17 (d) Materials that become part of a water or sewer system; and

18 (e) Materials that a contractor consumes in the performance of a con-
19 tract that are not intended to become part of a public road.

20 (3) As used in this section, "public road" means a public highway, pub-
21 lic right-of-way, public street, traffic-control device, facility or road
22 sign in Idaho under the jurisdiction of a public highway agency or interstate
23 highway.

24 (4) As used in this section, the terms "facility," "interstate high-
25 way," "public highway," "public highway agency," "public right-of-way" and
26 "public street" are as defined in chapter 1, title 40, Idaho Code, and the
27 term "traffic-control device" is as defined in section 49-121, Idaho Code.

28 SECTION 21. That Section 63-3638, Idaho Code, be, and the same is hereby
29 amended to read as follows:

30 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this
31 chapter, except as may otherwise be required in sections 63-3203 and
32 63-3709, Idaho Code, shall be distributed by the state tax commission as
33 follows:

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

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

41 (3) Four million eight hundred thousand dollars (\$4,800,000) per year
42 is continuously appropriated and shall be distributed to the water pollution
43 control account established by section 39-3628, Idaho Code.

44 (4) An amount equal to the sum required to be certified by the chair-
45 man of the Idaho housing and finance association to the state tax commis-
46 sion pursuant to section 67-6211, Idaho Code, in each year is continuously
47 appropriated and shall be paid to any capital reserve fund, established by
48 the Idaho housing and finance association pursuant to section 67-6211, Idaho
49 Code. Such amounts, if any, as may be appropriated hereunder to the capital

1 reserve fund of the Idaho housing and finance association shall be repaid for
2 distribution under the provisions of this section, subject to the provisions
3 of section 67-6215, Idaho Code, by the Idaho housing and finance associa-
4 tion, as soon as possible, from any moneys available therefor and in excess
5 of the amounts which the association determines will keep it self-support-
6 ing.

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

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

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

15 (8) For fiscal year 2011, and each fiscal year thereafter, four million
16 one hundred thousand dollars (\$4,100,000), of which two million two hundred
17 thousand dollars (\$2,200,000) shall be distributed to each of the forty-four
18 (44) counties in equal amounts, and one million nine hundred thousand dol-
19 lars (\$1,900,000) of which shall be distributed to the forty-four (44) coun-
20 ties in the proportion that the population of the county bears to the popula-
21 tion of the state. For fiscal year 2012, and for each fiscal year thereafter,
22 the amount distributed pursuant to this subsection, shall be adjusted annu-
23 ally by the state tax commission in accordance with the consumer price index
24 for all urban consumers (CPI-U) as published by the U.S. department of la-
25 bor, bureau of labor statistics, but in no fiscal year shall the total amount
26 allocated for counties under this subsection, be less than four million one
27 hundred thousand dollars (\$4,100,000). Any increase resulting from the ad-
28 justment required in this section shall be distributed to each county in the
29 proportion that the population of the county bears to the population of the
30 state. Each county shall establish a special election fund to which shall be
31 deposited all revenues received from the distribution pursuant to this sub-
32 section. All such revenues shall be used exclusively to defray the costs as-
33 sociated with conducting elections as required of county clerks by the pro-
34 visions of section 34-1401, Idaho Code.

35 (9) One dollar (\$1.00) on each application for certificate of title
36 or initial application for registration of a motor vehicle, snowmobile,
37 all-terrain vehicle or other vehicle processed by the county assessor or the
38 Idaho transportation department excepting those applications in which any
39 sales or use taxes due have been previously collected by a retailer, shall be
40 a fee for the services of the assessor of the county or the Idaho transporta-
41 tion department in collecting such taxes, and shall be paid into the current
42 expense fund of the county or state highway account established in section
43 40-702, Idaho Code.

44 (10) Eleven and five-tenths percent (11.5%) is continuously appropri-
45 ated and shall be distributed to the revenue sharing account which is created
46 in the state treasury, and the moneys in the revenue sharing account will be
47 paid in installments each calendar quarter by the state tax commission as
48 follows:

49 (a) Twenty-eight and two-tenths percent (28.2%) shall be paid to the
50 various cities as follows:

- 1 (i) Fifty percent (50%) of such amount shall be paid to the vari-
2 ous cities, and each city shall be entitled to an amount in the pro-
3 portion that the population of that city bears to the population of
4 all cities within the state; and
- 5 (ii) Fifty percent (50%) of such amount shall be paid to the vari-
6 ous cities, and each city shall be entitled to an amount in the pro-
7 portion that the preceding year's market value for assessment pur-
8 poses for that city bears to the preceding year's market value for
9 assessment purposes for all cities within the state.
- 10 (b) Twenty-eight and two-tenths percent (28.2%) shall be paid to the
11 various counties as follows:
- 12 (i) One million three hundred twenty thousand dollars
13 (\$1,320,000) annually shall be distributed one forty-fourth
14 (1/44) to each of the various counties; and
- 15 (ii) The balance of such amount shall be paid to the various coun-
16 ties, and each county shall be entitled to an amount in the propor-
17 tion that the population of that county bears to the population of
18 the state;
- 19 (c) Thirty-five and nine-tenths percent (35.9%) of the amount appro-
20 priated in this subsection shall be paid to the several counties for
21 distribution to the cities and counties as follows:
- 22 (i) Each city and county which received a payment under the provi-
23 sions of section 63-3638 (e), Idaho Code, during the fourth quarter
24 of calendar year 1999, shall be entitled to a like amount during
25 succeeding calendar quarters.
- 26 (ii) If the dollar amount of money available under this subsection
27 (10) (c) in any quarter does not equal the amount paid in the fourth
28 quarter of calendar year 1999, each city's and county's payment
29 shall be reduced proportionately.
- 30 (iii) If the dollar amount of money available under this subsec-
31 tion (10) (c) in any quarter exceeds the amount paid in the fourth
32 quarter of calendar year 1999, each city and county shall be en-
33 titled to a proportionately increased payment, but such increase
34 shall not exceed one hundred five percent (105%) of the total pay-
35 ment made in the fourth quarter of calendar year 1999.
- 36 (iv) If the dollar amount of money available under this subsection
37 (10) (c) in any quarter exceeds one hundred five percent (105%) of
38 the total payment made in the fourth quarter of calendar year 1999,
39 any amount over and above such one hundred five percent (105%)
40 shall be paid fifty percent (50%) to the various cities in the pro-
41 portion that the population of the city bears to the population of
42 all cities within the state, and fifty percent (50%) to the various
43 counties in the proportion that the population of a county bears to
44 the population of the state; and
- 45 (d) Seven and seven-tenths percent (7.7%) of the amount appropriated in
46 this subsection shall be paid to the several counties for distribution
47 to special purpose taxing districts as follows:
- 48 (i) Each such district which received a payment under the provi-
49 sions of section 63-3638 (e), Idaho Code, during the fourth quarter

1 of calendar year 1999, shall be entitled to a like amount during
2 succeeding calendar quarters.

3 (ii) If the dollar amount of money available under this subsec-
4 tion (10) (d) in any quarter does not equal the amount paid in the
5 fourth quarter of calendar year 1999, each special purpose taxing
6 district's payment shall be reduced proportionately.

7 (iii) If the dollar amount of money available under this subsec-
8 tion (10) (d) in any quarter exceeds the amount distributed under
9 paragraph (i) of this subsection (10) (d), each special purpose
10 taxing district shall be entitled to a share of the excess based on
11 the proportion each such district's current property tax budget
12 bears to the sum of the current property tax budgets of all such
13 districts in the state. The state tax commission shall calculate
14 district current property tax budgets to include any unrecovered
15 foregone amounts as determined under section 63-802(1) (e), Idaho
16 Code. When a special purpose taxing district is situated in more
17 than one (1) county, the state tax commission shall determine the
18 portion attributable to the special purpose taxing district from
19 each county in which it is situated.

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

24 (v) If a special purpose taxing district is dissolved or disin-
25 corporated, the state tax commission shall continuously distrib-
26 ute to the board of county commissioners an amount equal to the
27 last quarter's distribution prior to dissolution or disincorpora-
28 tion. The board of county commissioners shall determine any re-
29 distribution of moneys so received.

30 (vi) Taxing districts formed after January 1, 2001, are not enti-
31 tled to a payment under the provisions of this subsection (10) (d).

32 (vii) For purposes of this subsection (10) (d), a special purpose
33 taxing district is any taxing district which is not a city, a
34 county or a school district.

35 (11) Amounts calculated in accordance with section 2, chapter 356, laws
36 of 2001, for annual distribution to counties and other taxing districts be-
37 ginning in October 2001 for replacement of property tax on farm machinery and
38 equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool
39 districts, the state tax commission shall distribute one-fourth (1/4) of
40 this amount certified quarterly to each county. For school districts, the
41 state tax commission shall distribute one-fourth (1/4) of the amount certi-
42 fied quarterly to each school district. For nonschool districts, the county
43 auditor shall distribute to each district within thirty (30) calendar days
44 from receipt of moneys from the state tax commission. Moneys received by
45 each taxing district for replacement shall be utilized in the same manner
46 and in the same proportions as revenues from property taxation. The moneys
47 remitted to the county treasurer for replacement of property exempt from
48 taxation pursuant to section 63-602EE, Idaho Code, may be considered by the
49 counties and other taxing districts and budgeted at the same time, in the
50 same manner and in the same year as revenues from taxation on personal prop-

1 erty which these moneys replace. If taxing districts are consolidated, the
2 resulting district is entitled to an amount equal to the sum of the amounts
3 which were received in the last calendar quarter by each district pursuant
4 to this subsection prior to the consolidation. If a taxing district is
5 dissolved or disincorporated, the state tax commission shall continuously
6 distribute to the board of county commissioners an amount equal to the
7 last quarter's distribution prior to dissolution or disincorporation. The
8 board of county commissioners shall determine any redistribution of moneys
9 so received. If a taxing district annexes territory, the distribution of
10 moneys received pursuant to this subsection shall be unaffected. Taxing
11 districts formed after January 1, 2001, are not entitled to a payment under
12 the provisions of this subsection. School districts shall receive an amount
13 determined by multiplying the sum of the year 2000 school district levy mi-
14 nus .004 times the market value on December 31, 2000, in the district of the
15 property exempt from taxation pursuant to section 63-602EE, Idaho Code, pro-
16 vided that the result of these calculations shall not be less than zero (0).
17 The result of these school district calculations shall be further increased
18 by six percent (6%). For purposes of the limitation provided by section
19 63-802, Idaho Code, moneys received pursuant to this section as property tax
20 replacement for property exempt from taxation pursuant to section 63-602EE,
21 Idaho Code, shall be treated as property tax revenues.

22 (12) Amounts necessary to pay refunds as provided in section 63-3641,
23 Idaho Code, to a developer of a retail complex shall be remitted to the demon-
24 stration pilot project fund created in section 63-3641, Idaho Code.

25 (13) Amounts calculated in accordance with subsection (4) of section
26 63-602KK, Idaho Code, for annual distribution to counties and other taxing
27 districts for replacement of property tax on personal property tax exemp-
28 tions pursuant to subsection (2) of section 63-602KK, Idaho Code, which
29 amounts are continuously appropriated unless the legislature enacts a dif-
30 ferent appropriation for a particular fiscal year. For purposes of the
31 limitation provided by section 63-802, Idaho Code, moneys received pursuant
32 to this section as property tax replacement for property exempt from taxa-
33 tion pursuant to section 63-602KK, Idaho Code, shall be treated as property
34 tax revenues. If taxing districts are consolidated, the resulting district
35 is entitled to an amount equal to the sum of the amounts that were received in
36 the last calendar year by each district pursuant to this subsection prior to
37 the consolidation. If a taxing district or revenue allocation area annexes
38 territory, the distribution of moneys received pursuant to this subsection
39 shall be unaffected. Taxing districts and revenue allocation areas formed
40 after January 1, 2013, are not entitled to a payment under the provisions of
41 this subsection.

42 (14) Amounts collected from purchasers and paid to the state of Idaho by
43 retailers that are not engaged in business in this state and which retailer
44 would not have been required to collect the sales tax, less amounts other-
45 wise distributed in subsections (1) and (10) of this section, shall be dis-
46 tributed to the tax relief fund created in section 57-811, Idaho Code. The
47 state tax commission will determine the amounts to be distributed under this
48 subsection.

1 (15) An amount equal to two percent (2%) of moneys remaining over and
2 above those necessary to meet and reserve for payments under subsections (1)
3 through (13) of this section shall be distributed in the following manner:

4 (a) Fifty-nine and eighty-five hundredths percent (59.85%) to the
5 state highway account established in section 40-702, Idaho Code, pro-
6 vided that all such moneys may be expended only upon the planning,
7 engineering, maintenance and construction of state highways; and

8 (b) Forty and fifteen hundredths percent (40.15%) to the local units of
9 government as provided in section 40-709, Idaho Code, provided that all
10 such moneys may be expended only upon the planning, engineering, main-
11 tenance and construction of roads.

12 (16) Any moneys remaining over and above those necessary to meet and
13 reserve for payments under other subsections of this section shall be dis-
14 tributed to the general fund.

15 SECTION 22. That Chapter 29, Title 67, Idaho Code, be, and the same is
16 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
17 ignated as Section 67-2914A, Idaho Code, and to read as follows:

18 67-2914A. IDAHO LAW ENFORCEMENT FUND -- DYED FUEL ENFORCEMENT PILOT
19 PROGRAM. (1) Of the money deposited into the Idaho law enforcement fund, the
20 director of the Idaho state police, in consultation with the director of the
21 Idaho transportation department, shall make available in state fiscal years
22 2016 through 2018 two hundred fifty thousand dollars (\$250,000) each year
23 for the purpose of a pilot program to increase enforcement of the dyed fuel
24 limitations as provided for in section 63-2425, Idaho Code.

25 (2) For the length of the pilot program, the director of the Idaho state
26 police shall have the authority to carry out enforcement of the state's dyed
27 fuel laws as provided for in section 63-2425, Idaho Code, and may, pursuant
28 to the provisions of chapter 52, title 67, Idaho Code, adopt, amend or re-
29 scind rules as he deems necessary for the proper performance of all duties
30 associated with the fulfillment of the pilot program.

31 SECTION 23. Sections 1, 2, 3, 4, 5, 6, 7, 14, 15, 16, 17, 18 and 21 of this
32 act shall be in full force and effect on and after July 1, 2015. Sections 8,
33 9, 10, 11, 12, 13, 19 and 20 of this act shall be in full force and effect on
34 and after January 1, 2016. Section 22 of this act shall be null, void and of
35 no force and effect on and after July 1, 2018.