

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 299

BY WAYS AND MEANS COMMITTEE

AN ACT

1 RELATING TO TRANSPORTATION; AMENDING SECTION 40-701, IDAHO CODE, TO RE-  
2 VISE APPORTIONMENT PROVISIONS RELATING TO THE HIGHWAY DISTRIBUTION  
3 ACCOUNT; AMENDING SECTION 41-4909, IDAHO CODE, TO REVISE THE TRANSFER  
4 FEE IMPOSED ON PETROLEUM PRODUCTS AND TO PROVIDE ALTERNATE MEANS OF  
5 DISTRIBUTION OF TRANSFER FEES DEPENDENT ON THE UNENCUMBERED BALANCE IN  
6 THE PETROLEUM CLEAN WATER TRUST FUND; AMENDING SECTION 41-4910, IDAHO  
7 CODE, TO PROVIDE FOR THE DISTRIBUTION OF SPECIFIED PORTIONS OF TRANS-  
8 FER FEES AND TO PROVIDE FOR THE APPLICABILITY OF CERTAIN PROVISIONS  
9 OF LAW; AMENDING SECTION 49-106, IDAHO CODE, TO DEFINE A TERM AND TO  
10 REVISE A DEFINITION; AMENDING SECTION 49-109, IDAHO CODE, TO REVISE A  
11 DEFINITION AND TO DEFINE A TERM; AMENDING SECTION 49-402, IDAHO CODE,  
12 TO REVISE REGISTRATION FEES; AMENDING SECTION 49-402A, IDAHO CODE, TO  
13 REVISE REGISTRATION FEES; AMENDING SECTION 49-432, IDAHO CODE, TO RE-  
14 VISE CERTAIN PERMIT FEES AND TO MAKE A TECHNICAL CORRECTION; AMENDING  
15 SECTION 49-434, IDAHO CODE, TO REVISE REGISTRATION FEES; REPEALING  
16 SECTION 49-434, IDAHO CODE, RELATING TO REGISTRATION FEES; AMENDING  
17 CHAPTER 4, TITLE 49, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 49-434,  
18 IDAHO CODE, TO PROVIDE FOR CRITERIA RELATING TO REGISTRATION, TO PRO-  
19 VIDE FOR REGISTRATION FEES AND TO PROVIDE FOR ADDITIONAL SPECIFIED  
20 FEES; PROVIDING LEGISLATIVE INTENT; AMENDING CHAPTER 4, TITLE 49, IDAHO  
21 CODE, BY THE ADDITION OF A NEW SECTION 49-457, IDAHO CODE, TO PROVIDE  
22 FOR AN ELECTRIC VEHICLE FEE, A HYBRID VEHICLE FEE AND THE DEPOSIT OF  
23 FEES; AMENDING SECTION 49-1004, IDAHO CODE, TO REVISE CERTAIN PERMIT  
24 FEES; AMENDING SECTION 57-814, IDAHO CODE, TO PROVIDE FOR THE TRANSFER  
25 OF CERTAIN GENERAL FUND COLLECTIONS TO THE BUDGET STABILIZATION FUND  
26 AND THE TRANSPORTATION INFRASTRUCTURE FUND, TO PROVIDE FOR THE TRANS-  
27 PORTATION INFRASTRUCTURE FUND, TO PROVIDE FOR DEPOSITS INTO THE FUND  
28 AND TO PROVIDE FOR USE OF MONEYS IN THE FUND; AMENDING SECTION 63-2402,  
29 IDAHO CODE, TO REVISE THE TAX IMPOSED ON MOTOR FUEL AND TO MAKE TECHNICAL  
30 CORRECTIONS; REPEALING SECTION 63-2402, IDAHO CODE, RELATING TO THE  
31 IMPOSITION OF TAX UPON MOTOR FUEL; AMENDING CHAPTER 24, TITLE 63, IDAHO  
32 CODE, BY THE ADDITION OF A NEW SECTION 63-2402, IDAHO CODE, TO PROVIDE  
33 FOR TAX UPON MOTOR FUEL; AMENDING SECTION 63-2412, IDAHO CODE, TO REVISE  
34 PROVISIONS REGARDING THE DISTRIBUTION OF TAX IMPOSED ON MOTOR FUEL;  
35 REPEALING SECTION 63-2412, IDAHO CODE, RELATING TO THE DISTRIBUTION OF  
36 TAX IMPOSED ON MOTOR FUEL; AMENDING CHAPTER 24, TITLE 63, IDAHO CODE,  
37 BY THE ADDITION OF A NEW SECTION 63-2412, IDAHO CODE, TO PROVIDE FOR THE  
38 DISTRIBUTION OF TAX IMPOSED ON MOTOR FUEL; TO PROVIDE FOR SEVERABILITY;  
39 AND TO PROVIDE EFFECTIVE DATES.  
40

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

42 SECTION 1. That Section 40-701, Idaho Code, be, and the same is hereby  
43 amended to read as follows:

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

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

6 (b) All moneys collected by the department, their agents and vendors,  
 7 and county assessors and sheriffs, under the provisions of title 49,  
 8 Idaho Code, except as otherwise specifically provided for; and

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

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

11 (a) ~~Thirty-eight~~ Forty percent (~~38~~40%) to local units of government as  
 12 provided in section 40-709, Idaho Code; and

13 (b) ~~Fifty-seven~~ Sixty percent (~~57~~60%) to the state highway account es-  
 14 tablished in section 40-702, Idaho Code; and

15 ~~(c) Five percent (5%) to the law enforcement account, established in~~  
 16 ~~section 67-2914, Idaho Code.~~

17 The state controller shall cause the remittance of the moneys apportioned to  
 18 local units of government not later than January 25, April 25, July 25 and Oc-  
 19 tober 25 of each year, and to the state highway account ~~and the law enforce-~~  
 20 ~~ment account~~ as the moneys become available to the highway distribu-  
 21 tion account.

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

24 (4) All idle moneys in the dedicated highway trust or asset accounts or  
 25 subaccounts established from highway user revenues, reimbursements, fees or  
 26 permits shall be invested by the state treasurer in the same manner as pro-  
 27 vided under section 67-1210, Idaho Code, with respect to other surplus or  
 28 idle moneys in the state treasury. Interest earned on the investments shall  
 29 be returned to the various highway trust or asset accounts and subaccounts.

30 SECTION 2. That Section 41-4909, Idaho Code, be, and the same is hereby  
 31 amended to read as follows:

32 41-4909. SOURCE OF TRUST FUND -- APPLICATION FEES -- APPLICATION FOR  
 33 ENROLLMENT -- TRANSFER FEES. (1) Every owner or operator of an underground  
 34 storage tank may, if he desires to apply to the trust fund to insure the un-  
 35 derground tank, make application for and pay into the trust fund an initial  
 36 application fee set by the administrator, but not to exceed twenty-five dol-  
 37 lars (\$25.00) for each tank for which application for coverage is made.

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

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

48 (4) Every owner or operator of a heating tank may, if he desires to apply  
 49 to the trust fund to insure the tank, make application for and pay into the

1 trust fund an initial application fee set by the administrator, but not to  
2 exceed five dollars (\$5.00) for each tank for which application for coverage  
3 is made.

4 (5) The application for insurance shall be made to the administrator on  
5 forms furnished and prescribed by the administrator for the purpose of elic-  
6 iting reasonably available information as to the type and use of the storage  
7 tank, the type of business enterprise of the tank owner or operator, the age  
8 of the storage tank, the materials used in the construction of the tank and  
9 the inside and outside protective coatings and other corrosion protective  
10 measures, leak detection methods, spill and overflow prevention methods of  
11 the tank, the location of the tank and its proximity to roads and buildings,  
12 the foundation and type of material used as a bedding and fill for the tank,  
13 any available inspection records of the tank including the gallons of petro-  
14 leum products entered into the tank and the gallon dispersements from the  
15 tank, and other information that is reasonably prudent in order to obtain  
16 a sufficient body of statistical data to determine the relative hazards of  
17 various categories of tanks, the potential that future leaks or discharges  
18 may occur, and the conditions under which cleanup costs and personal injury  
19 and property damage costs may occur and vary in the severity of the release  
20 and the resultant costs to the trust fund.

21 (6) The administrator shall act upon the application for insurance with  
22 all reasonable promptness, and the administrator shall make such investi-  
23 gations of the applicant as the administrator deems advisable to determine  
24 if the information contained in the application for insurance is accurate  
25 and complete. The administrator shall determine if the applicant's storage  
26 tanks meet all the eligibility requirements and promptly notify the appli-  
27 cant of the acceptance or nonacceptance of the application for insurance.  
28 The absence of unknown data requested on the application shall not preclude  
29 an applicant's acceptance for coverage by the trust fund, if the applicant is  
30 otherwise eligible for insurance under this chapter.

31 (7) In addition to the application fees received by the trust fund pur-  
32 suant to this section, the trust fund shall receive the revenue produced by  
33 the imposition of a "transfer fee" of ~~one~~ three cents (±3¢) per gallon on  
34 the delivery or storage of all petroleum products as defined in subsection  
35 (23) of section 41-4903, Idaho Code, delivered or stored within the state  
36 of Idaho. This transfer fee is hereby imposed upon the first licensed dis-  
37 tributor who receives, as receipt is determined in section 63-2403, Idaho  
38 Code, a petroleum product within this state for the privilege of engaging in  
39 the delivery or storage of petroleum products whose delivery or storage may  
40 present the danger of a discharge into the environment and thus create the  
41 liability to be funded. The fee imposed by this subsection shall not apply  
42 to: (a) petroleum or petroleum products which are first delivered or stored  
43 in this state in a container of fifty-five (55) gallons or less if such con-  
44 tainer is intended to be transferred to the ultimate consumer of the petro-  
45 leum or petroleum products; or (b) petroleum or petroleum products delivered  
46 or stored in this state for the purpose of packaging or repackaging into con-  
47 tainers of fifty-five (55) gallons or less if such container is intended to  
48 be transferred to the ultimate consumer of the petroleum or petroleum prod-  
49 ucts.

1 (8) The transfer fee shall be collected by the commission on all pe-  
 2 troleum products delivered or stored within this state after April 1, 1990.  
 3 This transfer fee shall be in addition to any excise tax imposed on motor fuel  
 4 or other petroleum products and shall be remitted to the commission with the  
 5 distributor's monthly report as required in section 63-2406, Idaho Code.  
 6 The distributor may deduct from his monthly report those gallons of petro-  
 7 leum products returned to a licensed distributor's refinery or pipeline  
 8 terminal storage or exported from the state when supported by proper docu-  
 9 ments approved by the commission. For the purpose of carrying out its duties  
 10 under the provisions of this chapter, the commission shall have the powers  
 11 and duties provided in sections 63-3038, 63-3039, 63-3042 through 63-3066,  
 12 63-3068, 63-3071, and 63-3074 through 63-3078, Idaho Code, which sections  
 13 are incorporated by reference herein as though set out verbatim.

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

16 (10) ~~The director shall certify to the commission when the unencumbered~~  
 17 ~~balance in the trust fund equals thirty-five million dollars (\$35,000,000).~~  
 18 ~~Effective the first day of the second month following the date of such cer-~~  
 19 ~~tification, the imposition of the transfer fee shall be suspended. There-~~  
 20 ~~after, the director shall certify to the commission when the unencumbered~~  
 21 ~~balance in the trust fund equals twenty-five million dollars (\$25,000,000).~~  
 22 ~~Effective the first day of the second month following the date of such cer-~~  
 23 ~~tification, the imposition of the transfer fee shall be reinitiated~~ The  
 24 director shall certify to the commission at any time the unencumbered bal-  
 25 ance in the trust fund equals thirty-five million dollars (\$35,000,000).  
 26 Effective the first day of the second month following the date of such cer-  
 27 tification, all transfer fees collected pursuant to the provisions of this  
 28 section shall be subject to distribution pursuant to the provisions of sec-  
 29 tion 41-4910(7), Idaho Code. At any time thereafter, the director shall  
 30 certify to the commission when the unencumbered balance in the trust fund  
 31 equals twenty-five million dollars (\$25,000,000). Effective the first day  
 32 of the second month following the date of such certification, transfer fees  
 33 collected pursuant to the provisions of this section shall be subject to the  
 34 provisions of and distribution pursuant to subsections (1) through (6) of  
 35 section 41-4910, Idaho Code.

36 SECTION 3. That Section 41-4910, Idaho Code, be, and the same is hereby  
 37 amended to read as follows:

38 41-4910. DISTRIBUTION OF APPLICATION FEES AND TRANSFER FEES. (1) The  
 39 application fees and ~~the one cent (1¢) of every three cents (3¢) of~~ transfer  
 40 fees collected as provided in this chapter shall be promptly remitted to the  
 41 state treasurer for deposit in the Idaho petroleum clean water trust fund.  
 42 The transfer fees and accumulated interest which accrued to the fund prior to  
 43 August 3, 1995, shall remain in the fund. The transfer fees and accumulated  
 44 interest, which have been held in a separate suspense account since August  
 45 3, 1995, shall be distributed as provided in subsection (4) of this section.  
 46 One cent (1¢) of every three cents (3¢) of t~~The~~ transfer fees and accumulated  
 47 interest which accrue to the Idaho petroleum clean water trust fund subse-  
 48 quent to April 1, 1997, shall be distributed monthly thereafter as provided  
 49 in subsection (5) of this section. Two cents (2¢) of every three cents (3¢)

1 of transfer fees collected as provided in this chapter shall be distributed  
2 as provided in subsection (6) of this section.

3 (2) The provisions of this subsection shall apply to one cent (1¢) of  
4 every three cents (3¢) of transfer fees collected as provided in this chap-  
5 ter. An amount of money equal to the actual cost of collecting, administer-  
6 ing and enforcing the transfer fee by the commission, as determined by it,  
7 shall be retained by the commission. The amount retained by the commission  
8 shall not exceed the amount authorized to be expended by appropriation by the  
9 legislature. Any unencumbered balance in excess of the actual cost of col-  
10 lection, administering and enforcing the transfer fee requirements by the  
11 commission at the end of each fiscal year shall be remitted to the state trea-  
12 surer for deposit into the Idaho petroleum clean water trust fund.

13 (3) The provisions of this subsection shall apply to one cent (1¢)  
14 of every three cents (3¢) of transfer fees collected as provided in this  
15 chapter. From the receipts of the transfer fee, an amount of money shall be  
16 distributed to the state refund account established under section 63-3067,  
17 Idaho Code, sufficient to reimburse that account for all current refund  
18 claims under this chapter paid from that account. Any refunds due and owing  
19 from the commission under this chapter shall be paid from the state refund  
20 account and those moneys are hereby continuously appropriated for that pur-  
21 pose.

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

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

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

32 (c) The remainder shall be distributed:

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

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

38 (5) The provisions of this subsection shall apply to one cent (1¢) of  
39 every three cents (3¢) of transfer fees collected as provided in this chap-  
40 ter. For the distribution at the end of fiscal year 1997 and monthly there-  
41 after, the balance of the transfer fees and accumulated interest accruing to  
42 the Idaho petroleum clean water trust fund which remain after distributing  
43 the amounts specified in subsections (2) and (3) of this section, shall be  
44 distributed as follows:

45 (a) Seventy-seven percent (77%) to the highway distribution account  
46 established in section 40-701, Idaho Code; and

47 (b) Three percent (3%) to the Idaho department of parks and recreation  
48 in accordance with subparagraphs 1., 2., and 3. of paragraph (f), sub-  
49 section (1) of section 63-2412, Idaho Code, as that section existed on  
50 July 1, 2009.

1       (6) Two cents (2¢) of every three cents (3¢) of all transfer fees col-  
 2 lected as provided in this chapter shall be distributed to the highway dis-  
 3 tribution account to be apportioned, notwithstanding any other provision of  
 4 section 40-701, Idaho Code, as follows:

5       (a) Sixty percent (60%) to the state highway account; and

6       (b) Forty percent (40%) to be distributed pursuant to the provisions of  
 7 subsections (1) through (7) of section 40-709, Idaho Code.

8       (7) Notwithstanding any other provisions of this section, as provided  
 9 in section 41-4909(10), Idaho Code, at such time that all transfer fees  
 10 collected become subject to distribution pursuant to the provisions of this  
 11 subsection, and after distributing the amounts specified in subsections  
 12 (2) and (3) of this section, all transfer fees collected as provided in this  
 13 chapter shall be distributed to the highway distribution account to be ap-  
 14 portioned, notwithstanding any other provision of section 40-701, Idaho  
 15 Code, as follows:

16       (a) Sixty percent (60%) to the state highway account; and

17       (b) Forty percent (40%) to be distributed pursuant to the provisions of  
 18 subsections (1) through (7) of section 40-709, Idaho Code.

19       SECTION 4. That Section 49-106, Idaho Code, be, and the same is hereby  
 20 amended to read as follows:

21       49-106. DEFINITIONS -- E. (1) "Electric personal assistive mobility  
 22 device" means a self-balancing two (2) nontandem wheeled device designed to  
 23 transport only one (1) person, with an electric propulsion system that lim-  
 24 its the maximum speed of the device to fifteen (15) miles per hour or less.

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

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

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

29       (45) "EPA" means the environmental protection agency of the United  
 30 States.

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

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

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

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

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

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

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

14           (a) Is blocking or impeding traffic; or

15           (b) Is causing a hazard; or

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

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

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

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

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

23           (h) The driver has been arrested.

24           SECTION 5. That Section 49-109, Idaho Code, be, and the same is hereby  
25 amended to read as follows:

26           49-109. DEFINITIONS -- H. (1) "Habitual violator" means any person who  
27 has a driving record which shows a violation point count of eighteen (18) or  
28 more points in any consecutive twenty-four (24) month period; or twenty-four  
29 (24) or more points in any consecutive thirty-six (36) month period.

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

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

40           (4) "Hearing aid dog." (See ~~"Hearing impaired person,"~~ section  
41 56-701A, Idaho Code)

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

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

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

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

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

14 SECTION 6. That Section 49-402, Idaho Code, be, and the same is hereby  
15 amended to read as follows:

16 49-402. ANNUAL REGISTRATION. (1) The annual fee for operating each  
17 pickup truck, each neighborhood electric vehicle and each other motor ve-  
18 hicle having a maximum gross weight not in excess of eight thousand (8,000)  
19 pounds and that complies with the federal motor vehicle safety standards as  
20 defined in section 49-107, Idaho Code, shall be:

21	Vehicles one (1) and two (2) years old .....	\$4860.00
22	Vehicles three (3) and four (4) years old .....	\$3648.00
23	Vehicles five (5) and six (6) years old .....	\$3648.00
24	Vehicles seven (7) and eight (8) years old .....	\$2436.00
25	Vehicles over eight (8) years old .....	\$2436.00

26 There shall be twelve (12) registration periods, starting in January  
27 for holders of validation registration stickers numbered 1, and proceed-  
28 ing consecutively through December for holders of validation registration  
29 stickers numbered 12, each of which shall start on the first day of a calendar  
30 month and end on the last day of the twelfth month from the first day of the  
31 beginning month. Registration periods shall expire midnight on the last day  
32 of the registration period in the year designated by the validation regis-  
33 tration sticker. The numeral digit on the validation registration stickers  
34 shall, as does the registration card, fix the registration period under the  
35 staggered registration system for the purpose of reregistration and notice  
36 of expiration.

37 A vehicle that has once been registered for any of the above designated  
38 periods shall, upon reregistration, be registered for the period bearing the  
39 same number, and the registration card shall show and be the exclusive proof  
40 of the expiration date of registration and licensing. Vehicles may be ini-  
41 tially registered for less than a twelve (12) month period, or for more than a  
42 twelve (12) month period, and the fee prorated on a monthly basis if the frac-  
43 tional registration tends to fulfill the purpose of the monthly series reg-  
44 istration system.

45 (2) For all school buses operated either by a nonprofit, nonpublic  
46 school or operated pursuant to a service contract with a school district  
47 for transporting children to or from school or in connection with school  
48 approved activities, the annual fee shall be ~~twenty-four~~ thirty-six dollars

1 (\$2436.00) and shall be subject to staggered registration for the purpose of  
2 reregistration and notice of expiration.

3 (3) For all motorcycles and motor-driven cycles which comply with the  
4 federal motor vehicle safety standards, operated upon the public high-  
5 ways, the annual fee shall be ~~nine~~ eleven dollars and twenty-five cents  
6 (~~\$9.00~~11.25) and shall be subject to staggered registration for the purpose  
7 of reregistration and notice of expiration.

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

21 (5) For all motor homes the fee shall be as specified in subsection (1)  
22 of this section and shall be in addition to the fees provided for in section  
23 49-445, Idaho Code.

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

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

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

45 (9) In addition to the annual registration fee in this section, there  
46 shall be an initial program fee of twenty-five dollars (\$25.00) and an an-  
47 nual program fee of fifteen dollars (\$15.00) for all special license plate  
48 programs for those license plates issued pursuant to sections 49-404A,  
49 49-407, 49-408, 49-409, 49-414, 49-416, 49-418 and 49-418D, Idaho Code. For  
50 special plates issued pursuant to sections 49-406 and 49-406A, Idaho Code,

1 there shall be an initial program fee of twenty-five dollars (\$25.00) but  
 2 there shall be no annual renewal fee. For special plates issued pursuant  
 3 to sections 49-415C, 49-415D, 49-415E, 49-416A, 49-416B, 49-416C, 49-416D,  
 4 49-416E, 49-417, 49-417A, 49-417B, 49-417C, 49-417D, 49-417E, 49-418A,  
 5 49-418B, 49-418C, 49-418E, 49-419, 49-419A, 49-419B, 49-419C, 49-419D,  
 6 49-419E, 49-420, 49-420A, 49-420B, 49-420C, 49-420D, 49-420E, 49-420G,  
 7 49-420H, 49-420I, 49-420J, 49-420K, 49-420L and 49-420M, Idaho Code, and any  
 8 new special plate program effective on and after January 1, 2013, pursuant  
 9 to section 49-402D, Idaho Code, there shall be an initial program fee of  
 10 thirty-five dollars (\$35.00) and an annual program fee of twenty-five dol-  
 11 lars (\$25.00). The fees contained in this subsection shall be applicable to  
 12 all new special plate programs and shall be subject to staggered registra-  
 13 tion for the purpose of reregistration and notice of expiration. The initial  
 14 program fee and the annual program fee shall be deposited in the state high-  
 15 way account and shall be used to fund the cost of administration of special  
 16 license plate programs, unless otherwise specified by law.

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

21 (11) In addition to annual registration fees as provided in this sec-  
 22 tion, registrants may pay a fee to purchase an Idaho state parks passport  
 23 authorizing resident motor vehicle entry into all Idaho state parks. Reg-  
 24 istrants may pay the fee for a one (1) year or two (2) year period of time.  
 25 The fee shall be ten dollars (\$10.00) for one (1) year and twenty dollars  
 26 (\$20.00) for two (2) years. All fees collected pursuant to this subsection  
 27 shall be deposited into the park and recreation fund and shall be subject to  
 28 appropriation. Fees collected pursuant to this subsection shall not be con-  
 29 sidered a motor vehicle registration fee as provided in section 17, article  
 30 VII, of the constitution of the state of Idaho.

31 SECTION 7. That Section 49-402A, Idaho Code, be, and the same is hereby  
 32 amended to read as follows:

33 49-402A. UTILITY TRAILERS -- REGISTRATION, FEES AND TRANSFERS. (1)  
 34 The department shall register a utility trailer for a period of one (1) year  
 35 for a fee of five six dollars and twenty-five cents (~~\$5.00~~6.25).

36 (2) The department may register a utility trailer for a five (5) year  
 37 period or for a ten (10) year period, and shall issue a license plate with the  
 38 year of expiration designated by a validation sticker. Five (5) year regis-  
 39 trations shall cost twenty-five dollars (~~\$20~~5.00) and ten (10) year regis-  
 40 trations shall cost thirty-seven dollars and fifty cents (~~\$30.00~~37.50) and  
 41 shall be subject to staggered registration for the purpose of reregistration  
 42 and notice of expiration.

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

1 SECTION 8. That Section 49-432, Idaho Code, be, and the same is hereby  
2 amended to read as follows:

3 49-432. TEMPORARY REGISTRATION FOR RESIDENTS AND NONRESIDENTS --  
4 FEES. (1) When a vehicle or combination of vehicles subject to registration  
5 is to be moved upon the public highways in the state of Idaho, the department  
6 may issue a permit in lieu of registration for any vehicle or combination of  
7 vehicles upon the payment of a fee as set forth in the following schedule:

- 8 (a) One hundred twenty (120) hour permit
- 9     Single vehicle .....\$~~60~~75.00
- 10     Combination of vehicles, where such combination of vehicles in-  
11     cludes more than one (1) unregistered vehicle .....\$~~120~~150.00
- 12 (b) Fuel permit .....\$~~60~~75.00
- 13 (c) Thirty (30) day unladen weight permit .....\$~~60~~75.00
- 14 An owner-operator vehicle moving between lessee fleets where the vehi-  
15 cle registration was issued in the name of the former lessee shall be el-  
16 igible for a thirty (30) day unladen weight permit for the unladen move-  
17 ment from the point of entry into the state to the destination of the new  
18 lessee's place of business.

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

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

- 26 (a) One hundred twenty (120) hour permit to increase gross weight .....  
27 .....\$~~50.00~~62.50
- 28 (b) Thirty (30) day permit to increase gross vehicle weight:

1	Maximum Registered		Temporary Permitted				
	Gross Weight of Vehicle		Maximum Gross Weight				
2	(Pounds)		(Pounds)				
3							
4		80,000	86,000	96,000	106,000	116,000	129,000
5	50,001-60,000	\$225	\$250	\$275	\$300	\$325	\$350
6		80,000	86,000	96,000	106,000	116,000	129,000
7	<u>50,001-60,000</u>	<u>\$281.25</u>	<u>\$312.50</u>	<u>\$343.75</u>	<u>\$375.00</u>	<u>\$406.25</u>	<u>\$437.50</u>

8 The permit issued pursuant to this subsection (2) shall be specific to the  
9 motor vehicle to which it is issued. No permit or fee shall be transferable  
10 or apportionable to any other vehicle, nor shall any such fee be refundable.  
11 At the time of purchasing a permit, the applicant may purchase additional  
12 permits in any combination which does not exceed a maximum of ninety (90)  
13 days.

14 (3) Permits issued pursuant to subsection (1) or (2) of this section  
15 shall be limited to three (3) per vehicle in a calendar year except for those  
16 permits provided for in subsection (1) (b) and (c). The provisions of this  
17 subsection (3) with respect to limiting the number of permits issued shall  
18 not apply to transporters and wreckers as defined in sections 49-121 and  
19 49-124, Idaho Code, or to laden dealer and manufacturer plates as provided  
20 for in sections 49-411(4) and 49-1627(5), Idaho Code.

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

25 (5) Any permit issued pursuant to subsection (2) of this section shall  
26 be purchased prior to movement of the vehicle on a highway, and such permit  
27 shall be in addition to and available only to a vehicle which is currently  
28 and validly registered in Idaho pursuant to section 49-432(1), 49-434(1),  
29 49-434(8) (c) or 49-435, Idaho Code.

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

38 SECTION 9. That Section 49-434, Idaho Code, be, and the same is hereby  
39 amended to read as follows:

40 49-434. OPERATING FEES. (1) There shall be paid on all commercial ve-  
41 hicles, noncommercial vehicles, and on all farm vehicles having a maximum  
42 gross weight not in excess of sixty thousand (60,000) pounds, an annual reg-  
43 istration fee or a staggered registration fee for the purpose of reregistra-  
44 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>
<del>8,001-16,000 inc. ....</del>	<del>\$ 48.00</del>	<del>\$ 48.00</del>
<del>16,001-26,000 inc. ....</del>	<del>61.08</del>	<del>143.40</del>
<del>26,001-30,000 inc. ....</del>	<del>91.68</del>	<del>223.80</del>
<del>30,001-40,000 inc. ....</del>	<del>130.08</del>	<del>291.60</del>
<del>40,001-50,000 inc. ....</del>	<del>188.28</del>	<del>360.00</del>
<del>50,001-60,000 inc. ....</del>	<del>311.88</del>	<del>515.40</del>

<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>\$ 50.40</u>	<u>\$ 50.40</u>
<u>16,001-26,000 inc. ....</u>	<u>64.08</u>	<u>150.60</u>
<u>26,001-30,000 inc. ....</u>	<u>96.24</u>	<u>234.96</u>
<u>30,001-40,000 inc. ....</u>	<u>136.56</u>	<u>306.24</u>
<u>40,001-50,000 inc. ....</u>	<u>197.64</u>	<u>378.00</u>
<u>50,001-60,000 inc. ....</u>	<u>327.48</u>	<u>541.20</u>

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

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

(a) Trailer or semitrailer in a combination of vehicles ... ~~\$15.00~~15.75

(b) Rental utility trailer with a gross weight of two thousand (2,000) pounds or less ..... ~~\$8.00~~8.40

(c) Rental utility trailer with a gross weight over two thousand (2,000) pounds ..... ~~\$15.00~~15.75

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

(a) For trailers and semitrailers, the nonexpiring registration fee shall be ~~ninety-nine~~ one hundred three dollars and ninety-five cents (~~\$99.00~~103.95). The license plate shall remain on the trailer or semitrailer until the registration is canceled or revoked. No part of the fee is subject to refund. However, the registrant may transfer the nonexpiring plate and registration to another trailer or semitrailer titled to the registrant if the original registration date is prior to July 1, 2009. The registration document shall be the official record

1 of the status of the nonexpiring registration and no registration fee  
2 shall be required after the initial registration is paid. No validation  
3 sticker shall be required or issued for such nonexpiring license plate.

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

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

12 (b) Idaho based trailer manufacturers may purchase trailer and semi-  
13 trailer registration from the department. The manufacturer may issue  
14 the annual registration to foreign-based purchasers utilizing a manu-  
15 facturer's certificate of origin or manufacturer's statement of origin  
16 as proof of ownership. If the foreign-based purchaser subsequently ob-  
17 tains an Idaho nonexpiring registration as provided in paragraph (a) of  
18 this subsection prior to annual registration expiration, the amount of  
19 the annual registration fee shall be applied to the nonexpiring regis-  
20 tration fee provided that the customer acquires a title for such vehi-  
21 cle.

22 (c) For rental utility trailers, the registrant may prepay the annual  
23 registration for an additional one (1), two (2), three (3) or four (4)  
24 years, but in no event shall the optional registration period extend be-  
25 yond five (5) years. The fee shall be as specified in subsection (3) (b)  
26 or (c) of this section. A pressure-sensitive sticker shall be used to  
27 validate the license plate. The license plate shall become void if the  
28 owner's interest in the rental utility trailer changes during the five  
29 (5) year period. If the owner fails to enter the rental utility trailer  
30 on the annual renewal application during the five (5) year period, the  
31 registration record shall be purged. Any unrenewed plate shall be re-  
32 turned to the department if it is not entered on the renewal applica-  
33 tion.

34 (5) A fleet registration option is available to owners who have  
35 twenty-five (25) or more commercial or farm vehicles or any combination  
36 thereof. Such owners may register all of their company vehicles with the  
37 department in lieu of registering with a county assessor. To qualify the  
38 fleet must be owned and operated under the unified control of one (1) person  
39 and the vehicles must be physically garaged and maintained in two (2) or more  
40 counties. Fleet registration shall not include fleets of rental vehicles.  
41 The department shall provide a registration application to the owner and the  
42 owner shall provide all information that the department determines is neces-  
43 sary. The department shall devise a special license plate numbering system  
44 for fleet-registered vehicles as an alternative to county license plates.  
45 The fleet registration application and all subsequent registration renewals  
46 shall include the physical address where a vehicle is principally used,  
47 garaged and maintained. The fleet owner shall report the physical address to  
48 the department upon initial registration, on each renewal, and at any time a  
49 vehicle registered under this option is permanently transferred to another  
50 location.

1 (6) If the ownership of a vehicle changes during the registration pe-  
2 riod, the original owner may transfer the plate to another vehicle. The re-  
3 maining fee shall be credited against the cost of the new registration. Re-  
4 funds may be given for any unexpired portion of the vehicle registration fee  
5 if the plate is not transferred by the owner to another vehicle. Any request  
6 for refund shall include surrender of the license plate, validation sticker  
7 and registration document. Owners of vehicles registered under the inter-  
8 national registration plan may request a refund of the unexpired portion of  
9 the Idaho vehicle registration fee by presenting evidence from the base ju-  
10 risdiction that the license plate, validation sticker and registration docu-  
11 ment have been surrendered. A license plate shall not be transferred to an-  
12 other owner when the ownership of a vehicle changes. The owner shall obtain a  
13 replacement plate, validation sticker if required, and a registration docu-  
14 ment when a plate is lost, destroyed or becomes illegible.

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

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

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

34 (b) If the owner registers vehicles under the international registra-  
35 tion plan and determines that the average international registration  
36 plan fleet miles, calculated by dividing the total IRP fleet miles in  
37 all jurisdictions by the number of registered vehicles, is less than  
38 fifty thousand one (50,001) miles, the owner may apply to the depart-  
39 ment for refund of a portion of the registration fees paid, consistent  
40 with the fee schedules set forth in this section. The department shall  
41 provide an application for the refund. An owner making application for  
42 refund under this section shall be subject to auditing as provided in  
43 section 49-439, Idaho Code.

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

1	2	3	Maximum Gross		Total Miles Driven					
			Weight of Vehicle							
4	5	6	7	8	9	10	11	12	13	14
			(Pounds)	1 to	7,501 to	20,001 to	35,001 to	Over		
				7,500	20,000	35,000	50,000	50,000		
6	60,001-62,000	\$223	\$	511	\$	789	\$1,068	\$1,560		
7	62,001-64,000	\$251	\$	576	\$	890	\$1,205	\$1,760		
8	64,001-66,000	\$280	\$	642	\$	992	\$1,342	\$1,960		
9	66,001-68,000	\$309	\$	707	\$1,093	\$1,479	\$2,160			
10	68,001-70,000	\$337	\$	773	\$1,194	\$1,615	\$2,360			
11	70,001-72,000	\$366	\$	838	\$1,295	\$1,752	\$2,560			
12	72,001-74,000	\$394	\$	904	\$1,396	\$1,889	\$2,760			
13	74,001-76,000	\$423	\$	969	\$1,498	\$2,026	\$2,960			
14	76,001-78,000	\$451	\$1,035	\$1,599	\$2,163	\$3,160				
15	78,001-80,000	\$480	\$1,100	\$1,700	\$2,300	\$3,360				
16	80,001-82,000	\$494	\$1,133	\$1,751	\$2,368	\$3,460				
17	82,001-84,000	\$509	\$1,165	\$1,801	\$2,437	\$3,560				
18	84,001-86,000	\$523	\$1,198	\$1,852	\$2,505	\$3,660				
19	86,001-88,000	\$537	\$1,231	\$1,902	\$2,574	\$3,760				
20	88,001-90,000	\$551	\$1,264	\$1,953	\$2,642	\$3,860				
21	90,001-92,000	\$566	\$1,296	\$2,004	\$2,711	\$3,960				
22	92,001-94,000	\$580	\$1,329	\$2,054	\$2,779	\$4,060				
23	94,001-96,000	\$594	\$1,362	\$2,105	\$2,848	\$4,160				
24	96,001-98,000	\$609	\$1,395	\$2,155	\$2,916	\$4,260				
25	98,001-100,000	\$623	\$1,427	\$2,206	\$2,985	\$4,360				
26	100,001-102,000	\$637	\$1,460	\$2,257	\$3,053	\$4,460				
27	102,001-104,000	\$651	\$1,493	\$2,307	\$3,121	\$4,560				
28	104,001-106,000	\$666	\$1,526	\$2,358	\$3,190	\$4,660				
29	106,001-108,000	\$680	\$1,558	\$2,408	\$3,258	\$4,760				
30	108,001-110,000	\$694	\$1,591	\$2,459	\$3,327	\$4,860				
31	110,001-112,000	\$709	\$1,624	\$2,510	\$3,395	\$4,960				
32	112,001-114,000	\$723	\$1,657	\$2,560	\$3,464	\$5,060				
33	114,001-116,000	\$737	\$1,689	\$2,611	\$3,532	\$5,160				
34	116,001-118,000	\$751	\$1,722	\$2,661	\$3,601	\$5,260				
35	118,001-120,000	\$766	\$1,755	\$2,712	\$3,669	\$5,360				
36	120,001-122,000	\$780	\$1,788	\$2,763	\$3,738	\$5,460				
37	122,001-124,000	\$794	\$1,820	\$2,813	\$3,806	\$5,560				
38	124,001-126,000	\$809	\$1,853	\$2,864	\$3,874	\$5,660				
39	126,001-128,000	\$823	\$1,886	\$2,914	\$3,943	\$5,760				
40	128,001-129,000	\$837	\$1,918	\$2,965	\$4,011	\$5,860				

	<u>Maximum Gross Weight of Vehicle (Pounds)</u>	<u>Total Miles Driven</u>				
		<u>1 to 7,500</u>	<u>7,501 to 20,000</u>	<u>20,001 to 35,000</u>	<u>35,001 to 50,000</u>	<u>Over 50,000</u>
6	<u>60,001-62,000</u>	<u>\$234</u>	<u>\$ 537</u>	<u>\$ 828</u>	<u>\$1,121</u>	<u>\$1,638</u>
7	<u>62,001-64,000</u>	<u>\$264</u>	<u>\$ 605</u>	<u>\$ 935</u>	<u>\$1,265</u>	<u>\$1,848</u>
8	<u>64,001-66,000</u>	<u>\$294</u>	<u>\$ 674</u>	<u>\$1,042</u>	<u>\$1,409</u>	<u>\$2,058</u>
9	<u>66,001-68,000</u>	<u>\$324</u>	<u>\$ 742</u>	<u>\$1,148</u>	<u>\$1,553</u>	<u>\$2,268</u>
10	<u>68,001-70,000</u>	<u>\$354</u>	<u>\$ 812</u>	<u>\$1,254</u>	<u>\$1,696</u>	<u>\$2,478</u>
11	<u>70,001-72,000</u>	<u>\$384</u>	<u>\$ 880</u>	<u>\$1,360</u>	<u>\$1,840</u>	<u>\$2,688</u>
12	<u>72,001-74,000</u>	<u>\$414</u>	<u>\$ 949</u>	<u>\$1,466</u>	<u>\$1,983</u>	<u>\$2,898</u>
13	<u>74,001-76,000</u>	<u>\$444</u>	<u>\$1,017</u>	<u>\$1,573</u>	<u>\$2,127</u>	<u>\$3,108</u>
14	<u>76,001-78,000</u>	<u>\$474</u>	<u>\$1,087</u>	<u>\$1,679</u>	<u>\$2,271</u>	<u>\$3,318</u>
15	<u>78,001-80,000</u>	<u>\$504</u>	<u>\$1,155</u>	<u>\$1,785</u>	<u>\$2,415</u>	<u>\$3,528</u>
16	<u>80,001-82,000</u>	<u>\$519</u>	<u>\$1,190</u>	<u>\$1,839</u>	<u>\$2,486</u>	<u>\$3,633</u>
17	<u>82,001-84,000</u>	<u>\$534</u>	<u>\$1,223</u>	<u>\$1,891</u>	<u>\$2,559</u>	<u>\$3,738</u>
18	<u>84,001-86,000</u>	<u>\$549</u>	<u>\$1,258</u>	<u>\$1,945</u>	<u>\$2,630</u>	<u>\$3,843</u>
19	<u>86,001-88,000</u>	<u>\$564</u>	<u>\$1,293</u>	<u>\$1,997</u>	<u>\$2,703</u>	<u>\$3,948</u>
20	<u>88,001-90,000</u>	<u>\$579</u>	<u>\$1,327</u>	<u>\$2,051</u>	<u>\$2,774</u>	<u>\$4,053</u>
21	<u>90,001-92,000</u>	<u>\$594</u>	<u>\$1,361</u>	<u>\$2,104</u>	<u>\$2,847</u>	<u>\$4,158</u>
22	<u>92,001-94,000</u>	<u>\$609</u>	<u>\$1,395</u>	<u>\$2,157</u>	<u>\$2,918</u>	<u>\$4,263</u>
23	<u>94,001-96,000</u>	<u>\$624</u>	<u>\$1,430</u>	<u>\$2,210</u>	<u>\$2,990</u>	<u>\$4,368</u>
24	<u>96,001-98,000</u>	<u>\$639</u>	<u>\$1,465</u>	<u>\$2,263</u>	<u>\$3,062</u>	<u>\$4,473</u>
25	<u>98,001-100,000</u>	<u>\$654</u>	<u>\$1,498</u>	<u>\$2,316</u>	<u>\$3,134</u>	<u>\$4,578</u>
26	<u>100,001-102,000</u>	<u>\$669</u>	<u>\$1,533</u>	<u>\$2,370</u>	<u>\$3,206</u>	<u>\$4,683</u>
27	<u>102,001-104,000</u>	<u>\$684</u>	<u>\$1,568</u>	<u>\$2,422</u>	<u>\$3,277</u>	<u>\$4,788</u>
28	<u>104,001-106,000</u>	<u>\$699</u>	<u>\$1,602</u>	<u>\$2,476</u>	<u>\$3,350</u>	<u>\$4,893</u>
29	<u>106,001-108,000</u>	<u>\$714</u>	<u>\$1,636</u>	<u>\$2,528</u>	<u>\$3,421</u>	<u>\$4,998</u>
30	<u>108,001-110,000</u>	<u>\$729</u>	<u>\$1,671</u>	<u>\$2,582</u>	<u>\$3,493</u>	<u>\$5,103</u>
31	<u>110,001-112,000</u>	<u>\$744</u>	<u>\$1,705</u>	<u>\$2,636</u>	<u>\$3,565</u>	<u>\$5,208</u>
32	<u>112,001-114,000</u>	<u>\$759</u>	<u>\$1,740</u>	<u>\$2,688</u>	<u>\$3,637</u>	<u>\$5,313</u>
33	<u>114,001-116,000</u>	<u>\$774</u>	<u>\$1,773</u>	<u>\$2,742</u>	<u>\$3,709</u>	<u>\$5,418</u>
34	<u>116,001-118,000</u>	<u>\$789</u>	<u>\$1,808</u>	<u>\$2,794</u>	<u>\$3,781</u>	<u>\$5,523</u>
35	<u>118,001-120,000</u>	<u>\$804</u>	<u>\$1,843</u>	<u>\$2,848</u>	<u>\$3,852</u>	<u>\$5,628</u>
36	<u>120,001-122,000</u>	<u>\$819</u>	<u>\$1,877</u>	<u>\$2,901</u>	<u>\$3,925</u>	<u>\$5,733</u>
37	<u>122,001-124,000</u>	<u>\$834</u>	<u>\$1,911</u>	<u>\$2,954</u>	<u>\$3,996</u>	<u>\$5,838</u>
38	<u>124,001-126,000</u>	<u>\$849</u>	<u>\$1,946</u>	<u>\$3,007</u>	<u>\$4,068</u>	<u>\$5,943</u>
39	<u>126,001-128,000</u>	<u>\$864</u>	<u>\$1,980</u>	<u>\$3,060</u>	<u>\$4,140</u>	<u>\$6,048</u>
40	<u>128,001-129,000</u>	<u>\$879</u>	<u>\$2,014</u>	<u>\$3,113</u>	<u>\$4,212</u>	<u>\$6,153</u>

1 (d) In addition to the fees set forth in paragraphs (a) and (c) of this  
2 subsection (8), an owner or operator may purchase a temporary permit as  
3 provided in section 49-432(2), Idaho Code, for operation of a vehicle at  
4 a weight in excess of the current, valid, registered maximum gross vehi-  
5 cle weight. The permit so issued shall be specific to the motor vehicle  
6 to which it is issued. No permit or fee shall be transferable or appor-  
7 tionable to any other vehicle, nor shall any such fee be refundable.

8 (e) Any commercial or farm vehicle registered for more than sixty thou-  
9 sand (60,000) pounds up to one hundred six thousand (106,000) pounds  
10 traveling fewer than two thousand five hundred (2,500) miles annually  
11 on roads and highways in the state, county, city and highway district  
12 systems in Idaho shall pay an annual registration fee of two hundred  
13 ~~fifty-five~~ sixty-seven dollars and seventy-five cents (\$255267.75).  
14 The provisions of section 49-437(2), Idaho Code, shall not apply to ve-  
15 hicles registered under this subsection (8) (e).

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

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

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

33 (10) An owner registering under subsection (8) (a) or (8) (c) of this sec-  
34 tion may elect to pay the full annual registration fee at the time of regis-  
35 tration or renewal of registration, or an owner may pay at least one-quarter  
36 (1/4) of the annual registration fee due. The remainder of the annual Idaho  
37 registration fee shall be paid in three (3) equal installments on dates as  
38 billed by the department.

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

46 (12) If any vehicle or combinations of vehicles haul nonreducible  
47 loads, as authorized under the provisions of section 49-1004, Idaho Code,  
48 and weigh less than the starting weights per axle configuration listed in  
49 column 1 of subsection (2), section 49-1004, Idaho Code, then and in that  
50 event there shall be paid for that vehicle, in addition to the other fees

1 required in this section, an additional use fee of 2.1 mills per mile for each  
 2 two thousand (2,000) pounds or fraction thereof of the maximum gross weight  
 3 in excess of those set forth in section 49-1001, Idaho Code.

4 SECTION 10. That Section 49-434, Idaho Code, be, and the same is hereby  
 5 repealed.

6 SECTION 11. That Chapter 4, Title 49, Idaho Code, be, and the same is  
 7 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
 8 ignated as Section 49-434, Idaho Code, and to read as follows:

9 49-434. OPERATING FEES. (1) There shall be paid on all commercial ve-  
 10 hicles, noncommercial vehicles, and on all farm vehicles having a maximum  
 11 gross weight not in excess of sixty thousand (60,000) pounds, an annual reg-  
 12 istration fee or a staggered registration fee for the purpose of reregistra-  
 13 tion and notice of expiration in accordance with the following schedule:

14 Unladen Weight for Wreckers	Annual Registration Fee	
15 Maximum Gross Weight	Noncommercial and	Commercial
16 For Other Vehicles (Pounds)	Farm Vehicles	Vehicles
		and Wreckers
18 8,001-16,000 inc. ....	\$ 51.96	\$ 51.96
19 16,001-26,000 inc. ....	66.00	155.04
20 26,001-30,000 inc. ....	99.12	242.04
21 30,001-40,000 inc. ....	140.64	315.36
22 40,001-50,000 inc. ....	203.64	389.40
23 50,001-60,000 inc. ....	337.32	557.40

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

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

- 29 (a) Trailer or semitrailer in a combination of vehicles .....\$16.22
- 30 (b) Rental utility trailer with a gross weight of two thousand (2,000)  
 31 pounds or less .....\$8.65
- 32 (c) Rental utility trailer with a gross weight over two thousand  
 33 (2,000) pounds .....\$16.22

34 (4) As an option to the trailer and semitrailer and rental utility  
 35 trailer annual registrations issued pursuant to subsection (3) of this  
 36 section, the department may provide a nonexpiring plate and registration  
 37 for trailers and semitrailers, and an optional, extended registration for  
 38 rental utility trailers.

39 (a) For trailers and semitrailers, the nonexpiring registration fee  
 40 shall be one hundred seven dollars and seven cents (\$107.07). The li-  
 41 cense plate shall remain on the trailer or semitrailer until the regis-  
 42 tration is canceled or revoked. No part of the fee is subject to refund.  
 43 However, the registrant may transfer the nonexpiring plate and regis-

1           tration to another trailer or semitrailer titled to the registrant if  
2           the original registration date is prior to July 1, 2009. The registra-  
3           tion document shall be the official record of the status of the nonex-  
4           piring registration and no registration fee shall be required after the  
5           initial registration is paid. No validation sticker shall be required  
6           or issued for such nonexpiring license plate.

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

11          (ii) Periodic verification will be made to confirm ownership sta-  
12          tus. Failure of the owner to comply with the verification request  
13          to confirm ownership within thirty (30) days shall result in can-  
14          cellation of the permanent plate registration.

15          (b) Idaho-based trailer manufacturers may purchase trailer and semi-  
16          trailer registration from the department. The manufacturer may issue  
17          the annual registration to foreign-based purchasers utilizing a manu-  
18          facturer's certificate of origin or manufacturer's statement of origin  
19          as proof of ownership. If the foreign-based purchaser subsequently ob-  
20          tains an Idaho nonexpiring registration as provided in paragraph (a) of  
21          this subsection prior to annual registration expiration, the amount of  
22          the annual registration fee shall be applied to the nonexpiring regis-  
23          tration fee provided that the customer acquires a title for such vehi-  
24          cle.

25          (c) For rental utility trailers, the registrant may prepay the annual  
26          registration for an additional one (1), two (2), three (3) or four (4)  
27          years, but in no event shall the optional registration period extend be-  
28          yond five (5) years. The fee shall be as specified in subsection (3) (b)  
29          or (c) of this section. A pressure-sensitive sticker shall be used to  
30          validate the license plate. The license plate shall become void if the  
31          owner's interest in the rental utility trailer changes during the five  
32          (5) year period. If the owner fails to enter the rental utility trailer  
33          on the annual renewal application during the five (5) year period, the  
34          registration record shall be purged. Any unrenewed plate shall be re-  
35          turned to the department if it is not entered on the renewal applica-  
36          tion.

37          (5) A fleet registration option is available to owners who have  
38          twenty-five (25) or more commercial or farm vehicles or any combination  
39          thereof. Such owners may register all of their company vehicles with the  
40          department in lieu of registering with a county assessor. To qualify, the  
41          fleet must be owned and operated under the unified control of one (1) person  
42          and the vehicles must be physically garaged and maintained in two (2) or more  
43          counties. Fleet registration shall not include fleets of rental vehicles.  
44          The department shall provide a registration application to the owner and the  
45          owner shall provide all information that the department determines is neces-  
46          sary. The department shall devise a special license plate numbering system  
47          for fleet-registered vehicles as an alternative to county license plates.  
48          The fleet registration application and all subsequent registration renewals  
49          shall include the physical address where a vehicle is principally used,  
50          garaged and maintained. The fleet owner shall report the physical address to

1 the department upon initial registration, on each renewal, and at any time a  
2 vehicle registered under this option is permanently transferred to another  
3 location.

4 (6) If the ownership of a vehicle changes during the registration pe-  
5 riod, the original owner may transfer the plate to another vehicle. The re-  
6 maining fee shall be credited against the cost of the new registration. Re-  
7 funds may be given for any unexpired portion of the vehicle registration fee  
8 if the plate is not transferred by the owner to another vehicle. Any request  
9 for refund shall include surrender of the license plate, validation sticker  
10 and registration document. Owners of vehicles registered under the inter-  
11 national registration plan may request a refund of the unexpired portion of  
12 the Idaho vehicle registration fee by presenting evidence from the base ju-  
13 risdiction that the license plate, validation sticker and registration doc-  
14 ument have been surrendered. A license plate shall not be transferred to an-  
15 other owner when the ownership of a vehicle changes. The owner shall obtain a  
16 replacement plate, validation sticker if required, and a registration docu-  
17 ment when a plate is lost, destroyed or becomes illegible.

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

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

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

37 (b) If the owner registers vehicles under the international registra-  
38 tion plan and determines that the average international registration  
39 plan fleet miles, calculated by dividing the total IRP fleet miles in  
40 all jurisdictions by the number of registered vehicles, is less than  
41 fifty thousand one (50,001) miles, the owner may apply to the depart-  
42 ment for refund of a portion of the registration fees paid, consistent  
43 with the fee schedules set forth in this section. The department shall  
44 provide an application for the refund. An owner making application for  
45 refund under this section shall be subject to auditing as provided in  
46 section 49-439, Idaho Code.

47 (c) If the owner is not registering vehicles under the international  
48 registration plan, the appropriate mileage column shall be determined  
49 by the total miles the owner operated each of the vehicles to be regis-  
50 tered on roads and highways in the state, county, city and highway dis-

1 trict systems in Idaho in the preceding year and by the maximum gross  
2 weight of each vehicle.

3	Maximum Gross	Total Miles Driven				
4	Weight of Vehicle					
5	(Pounds)	1 to	7,501 to	20,001 to	35,001 to	Over
6		7,500	20,000	35,000	50,000	50,000
7						
8	60,001-62,000	\$241	\$ 553	\$ 853	\$1,155	\$1,687
9	62,001-64,000	\$271	\$ 623	\$ 963	\$1,303	\$1,903
10	64,001-66,000	\$303	\$ 694	\$1,073	\$1,451	\$2,120
11	66,001-68,000	\$334	\$ 765	\$1,182	\$1,600	\$2,336
12	68,001-70,000	\$364	\$ 836	\$1,291	\$1,747	\$2,552
13	70,001-72,000	\$396	\$ 906	\$1,401	\$1,895	\$2,769
14	72,001-74,000	\$426	\$ 978	\$1,510	\$2,043	\$2,985
15	74,001-76,000	\$457	\$1,048	\$1,620	\$2,191	\$3,201
16	76,001-78,000	\$488	\$1,119	\$1,729	\$2,339	\$3,418
17	78,001-80,000	\$519	\$1,190	\$1,839	\$2,487	\$3,634
18	80,001-82,000	\$534	\$1,225	\$1,894	\$2,561	\$3,742
19	82,001-84,000	\$550	\$1,260	\$1,948	\$2,636	\$3,850
20	84,001-86,000	\$566	\$1,296	\$2,003	\$2,709	\$3,958
21	86,001-88,000	\$581	\$1,331	\$2,057	\$2,784	\$4,066
22	88,001-90,000	\$596	\$1,367	\$2,112	\$2,857	\$4,175
23	90,001-92,000	\$612	\$1,402	\$2,167	\$2,932	\$4,283
24	92,001-94,000	\$627	\$1,437	\$2,221	\$3,005	\$4,391
25	94,001-96,000	\$642	\$1,473	\$2,277	\$3,080	\$4,499
26	96,001-98,000	\$659	\$1,509	\$2,331	\$3,154	\$4,607
27	98,001-100,000	\$674	\$1,543	\$2,386	\$3,228	\$4,715
28	100,001-102,000	\$689	\$1,579	\$2,441	\$3,302	\$4,823
29	102,001-104,000	\$704	\$1,615	\$2,495	\$3,375	\$4,932
30	104,001-106,000	\$720	\$1,650	\$2,550	\$3,450	\$5,040
31	106,001-108,000	\$735	\$1,685	\$2,604	\$3,524	\$5,148
32	108,001-110,000	\$751	\$1,721	\$2,659	\$3,598	\$5,256
33	110,001-112,000	\$767	\$1,756	\$2,715	\$3,672	\$5,364
34	112,001-114,000	\$782	\$1,792	\$2,769	\$3,746	\$5,472
35	114,001-116,000	\$797	\$1,827	\$2,824	\$3,820	\$5,581
36	116,001-118,000	\$812	\$1,862	\$2,878	\$3,894	\$5,689
37	118,001-120,000	\$828	\$1,898	\$2,933	\$3,968	\$5,797
38	120,001-122,000	\$844	\$1,934	\$2,988	\$4,043	\$5,905
39	122,001-124,000	\$859	\$1,968	\$3,042	\$4,116	\$6,013
40	124,001-126,000	\$875	\$2,004	\$3,097	\$4,190	\$6,121

1	2	3	4				
			5		6		
7	8	9	10				
	11	12	13				
	14	15	16	17	18	19	20
	Maximum Gross		1 to	7,501 to	20,001 to	35,001 to	Over
	Weight of Vehicle		7,500	20,000	35,000	50,000	50,000
	(Pounds)						
	126,001-128,000		\$890	\$2,040	\$3,151	\$4,264	\$6,229
	128,001-129,000		\$905	\$2,074	\$3,207	\$4,338	\$6,338

8 (d) In addition to the fees set forth in paragraphs (a) and (c) of this  
9 subsection, an owner or operator may purchase a temporary permit as pro-  
10 vided in section 49-432(2), Idaho Code, for operation of a vehicle at a  
11 weight in excess of the current, valid, registered maximum gross vehi-  
12 cle weight. The permit so issued shall be specific to the motor vehicle  
13 to which it is issued. No permit or fee shall be transferable or appor-  
14 tionable to any other vehicle, nor shall any such fee be refundable.

15 (e) Any commercial or farm vehicle registered for more than sixty thou-  
16 sand (60,000) pounds up to one hundred six thousand (106,000) pounds  
17 traveling fewer than two thousand five hundred (2,500) miles annually  
18 on roads and highways in the state, county, city and highway district  
19 systems in Idaho shall pay an annual registration fee of two hundred  
20 seventy-five dollars and seventy-eight cents (\$275.78). The provi-  
21 sions of section 49-437(2), Idaho Code, shall not apply to vehicles  
22 registered under this paragraph.

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

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

33 (c) Any owner using any fee schedule other than the highest fee sched-  
34 ule under subsection (8) (c) of this section shall certify at the time of  
35 registration that the miles operated in the preceding year do not exceed  
36 the schedule applied for. Any owner using a fee schedule under subsec-  
37 tion (8) (c) of this section that is less than the highest schedule shall  
38 maintain records to substantiate the use of the schedule as required by  
39 section 49-439, Idaho Code.

40 (10) An owner registering under subsection (8) (a) or (c) of this section  
41 may elect to pay the full annual registration fee at the time of registration  
42 or renewal of registration, or an owner may pay at least one-quarter (1/4) of  
43 the annual registration fee due. The remainder of the annual Idaho registra-  
44 tion fee shall be paid in three (3) equal installments on dates as billed by  
45 the department.

46 (11) An owner registering or renewing a registration under subsection  
47 (8) (a) of this section electing to use installment payments as provided in

1 subsection (10) of this section shall pay all of the fees due to other IRP ju-  
2 risdictions in addition to one-quarter (1/4) of the Idaho fee due at the time  
3 of registration or reregistration. The remainder of the annual Idaho regis-  
4 tration fee shall be paid in three (3) equal installments on dates as billed  
5 by the department.

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

14 SECTION 12. LEGISLATIVE INTENT. It is the intent of the Legislature  
15 that on or before January 1, 2021, there shall be imposed on all commercial  
16 vehicles, irrespective of body type, and on all farm vehicles having a max-  
17 imum gross weight in excess of sixty thousand (60,000) pounds, an annual  
18 registration fee and in addition thereto, an operating fee by weight class  
19 based on the total miles the owner operated such vehicle on roads and high-  
20 ways in the state, county, city and highway district systems in Idaho during  
21 each quarter of the calendar year.

22 SECTION 13. That Chapter 4, Title 49, Idaho Code, be, and the same is  
23 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
24 ignated as Section 49-457, Idaho Code, and to read as follows:

25 49-457. ELECTRIC VEHICLE FEE -- HYBRID VEHICLE FEE. (1) An electric  
26 vehicle fee of two hundred five dollars (\$205) shall be collected in addi-  
27 tion to all other registration fees assessed pursuant to this chapter on each  
28 electric vehicle registered.

29 (2) A hybrid vehicle fee of one hundred dollars (\$100) shall be col-  
30 lected in addition to all other registration fees assessed pursuant to this  
31 chapter on each hybrid vehicle registered.

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

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

37 49-1004. PERMITS FOR OVERWEIGHT OR OVERSIZE LOADS -- SPECIAL ROUTES  
38 AND ANNUAL PERMITS. (1) Upon application in writing to the board or other  
39 proper authorities in charge of, or having jurisdiction over a highway, the  
40 board or authorities may in their discretion issue a special permit to the  
41 owner or operator of any vehicle allowing vehicles or loads having a greater  
42 weight or size than permitted by law to be moved or carried over and on the  
43 highways and bridges.

44 (a) Special permits shall be in writing and may limit the time of use  
45 and operation over the particular highways and bridges which may be tra-  
46 versed and may contain any special conditions and require any undertak-

1 ing or other security as the board or other proper authority shall deem  
 2 to be necessary to protect the highways and bridges from injury, or pro-  
 3 vide indemnity for any injury to highways and bridges or to persons or  
 4 property resulting from such operation.

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

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

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

	Column 1	Column 2
	Gross weight of vehicle and load in	Gross weight of vehicle and load in
Number of axles	pounds	pounds
23	2 40,001	-
24	3 54,001	-
25	4 68,001	-
26	5 80,001	131,001
27	6 97,001	148,001
28	7 114,001	165,001

29 (a) To determine the maximum allowable permit fee for vehicles with  
 30 more than seven (7) axles, the table can be extended by adding seventeen  
 31 thousand (17,000) pounds to the last listed weight in both columns 1 and  
 32 2 for each added axle.

33 (b) Permit fees for column 1 shall start at ~~four~~ five cents (45¢) per  
 34 mile and increase ~~four~~ five cents (45¢) per mile for each additional two  
 35 thousand (2,000) pound increment up to the weight indicated in column  
 36 2. Permit fees for column 2 shall start at one dollar and ~~two~~ twenty-  
 37 eight cents (\$1.0228) per mile and increase ~~seven~~ nine cents (79¢) per  
 38 mile for each additional two thousand (2,000) pound increment.

39 (c) Vehicles operating at weights less than the starting weights per  
 40 axle configuration listed in column 1 shall be charged ~~four~~ five cents  
 41 (45¢) per mile.

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

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

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

15 (a) US-20 Montana border to its junction with SH-33; SH-33 to its junc-  
16 tion with US-20; US-20 to its junction with US-93; US-93 to its junc-  
17 tion with SH-25; SH-25 to its junction with SH-50; SH-50 to its junction  
18 with US-30; US-30 to its junction with SH-74; SH-74 to its junction with  
19 US-93; US-93 to the Nevada border.

20 (b) US-91 from its junction with SH-34 to the Utah border.

21 (c) US-30 from its junction with I-15 to the Wyoming border.

22 (d) US-95 south from milepost 66 (Fruitland) to its junction with  
23 SH-55.

24 (e) SH-19 from its junction with US-95 (Wilder) to its junction with  
25 I-84B (Caldwell).

26 (f) SH-78 from its junction with SH-55 (Marsing) to its junction with  
27 SH-51; SH-51 to its junction with SH-78; SH-78 to its junction with  
28 I-84B (Hammett).

29 (g) SH-67 from its junction with SH-51 (Mountain Home) to its junction  
30 with SH-78 (Grandview).

31 (h) SH-55 from intersection with Farmway Road to junction with US-95.

32 (i) SH-25 from its junction with SH-24 to its junction with SH-27  
33 (Paul).

34 (j) SH-25 from its junction with US-93 to milepost 27 (Hazelton).

35 (k) SH-24 from intersection with US-93 to its intersection with SH-25.

36 (l) US-20 from its intersection with New Sweden Road to its junction  
37 with SH-22/33.

38 (m) SH-34 from milepost 78 to the junction with US-91.

39 (n) US-26 from its junction with US-91 north to its intersection with  
40 Gallatin/West 23rd Street in Idaho Falls.

41 (o) US-91 from the intersection with Canyon Road to the junction with  
42 US-26.

43 (p) SH-22 from its junction with I-15 northbound ramps (Dubois) to its  
44 junction with SH-33.

45 (q) SH-45 from its junction with SH-78 to its junction with I-84 busi-  
46 ness loop; I-84 business loop to its junction with exit 35 (Nampa Boule-  
47 vard/Northside Boulevard).

48 (r) SH-87 from Montana border to junction with US-20.

49 (s) SH-33 from its junction with SH-31 (Victor) to its junction with  
50 SH-33 spur; SH-33 spur to its junction with US-20.

- 1 (t) SH-28 from junction with SH-22 to junction with SH-33.  
2 (u) SH-38 from milepost 0.689 to milepost 1.318 at Malad.  
3 (v) SH-27 from its junction with SH-25 (Paul) to its junction with I-84B  
4 (Burley); I-84B to its junction with SH-27; SH-27 to milepost 0 (Oak-  
5 ley).  
6 (w) SH-81 from its junction with SH-77 (Malta) to its junction with  
7 US-30 (Burley).  
8 (x) US-30 from junction with SH-81 at Burley to junction with SH-50 at  
9 Kimberly.  
10 (y) US-93 spur from junction with US-30 to junction with US-93 at Twin  
11 Falls.  
12 (z) US-93 from junction with US-93 spur to junction with US-30 at Twin  
13 Falls.  
14 (aa) US-30 from junction with SH-74 at Twin Falls to junction with I-84  
15 business loop at Bliss.  
16 (bb) US-26 from its junction with SH-75 (Shoshone) to its junction with  
17 I-84 exit 141 westbound ramps (Bliss); I-84 business loop from its  
18 junction with I-84 exit 141 westbound ramps to its junction with US-30  
19 (Bliss).  
20 (cc) SH-46 spur from its junction with SH-46 (Wendell) to its junction  
21 with I-84 exit 155 eastbound ramps.  
22 (dd) SH-46 from its junction with US-20 to its junction with I-84 exit  
23 157 eastbound ramps (Wendell).  
24 (ee) US-20 from junction with US-93 at Carey to junction with I-84 busi-  
25 ness loop at interchange 95; I-84 business loop from interchange 95 to  
26 junction with SH-51; SH-51 to junction with SH-67.  
27 (ff) SH-51 from junction with SH-67 to junction with SH-78.  
28 (gg) SH-44 from its junction with SH-55 (Eagle) to its junction with  
29 I-84 exit 25 eastbound ramps.  
30 (hh) US-20/26 from its junction with US-95 (Parma) to its junction with  
31 I-84 exit 26 westbound ramps.  
32 (ii) US-20 from junction with US-33 at Sugar City south to junction with  
33 US-20 business loop/Holmes Avenue; US-20 business loop/Holmes Avenue  
34 south to junction with US-26/Yellowstone; US-26 from intersection with  
35 US-20 business loop/Holmes Avenue south to Gallatin.

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

38 (5) An annual administrative permit fee for operating on designated  
39 routes at the weights specified in subsection (4) of this section shall be  
40 set by the board for travel on state routes and by the local public high-  
41 way agency for travel on routes under its jurisdiction, but not to exceed a  
42 maximum of fifty dollars (\$50.00) per vehicle. The annual administrative  
43 permit fee shall cover administrative costs. Local public highway agen-  
44 cies are authorized to issue special permits and such permits shall be in  
45 writing. Administrative permit fees for permits issued by a local public  
46 highway agency shall be retained by the local public highway agency to cover  
47 administrative costs, and administrative permit fees for permits issued by  
48 the department shall be retained by the department to cover administrative  
49 costs. In addition to the annual administrative permit fee and the appropri-  
50 ate registration fee for weights up to one hundred five thousand five hundred

1 (105,500) pounds, the appropriate vehicle registration fees for weights  
2 over one hundred five thousand five hundred (105,500) pounds shall be calcu-  
3 lated and collected in accordance with the fee schedules set forth in section  
4 49-432 or 49-434, Idaho Code.

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

17 (b) Where there is a final judgment in an action or proceeding brought  
18 for the purpose of setting aside a special permit issued pursuant to  
19 this section against the party or parties who brought such action or  
20 proceeding, the court may determine the actual damages resulting from  
21 the action or proceeding caused to the department or other state actor  
22 and may award up to that amount to the party or parties.

23 SECTION 15. That Section 57-814, Idaho Code, be, and the same is hereby  
24 amended to read as follows:

25 57-814. BUDGET STABILIZATION FUND. (1) There is hereby created in the  
26 state treasury the budget stabilization fund for the purpose of meeting gen-  
27 eral fund revenue shortfalls and to meet expenses incurred as the result of  
28 a major disaster declared by the governor. All moneys in the budget reserve  
29 account at the date of approval of this act shall be transferred to the budget  
30 stabilization fund. Interest earnings from the investment of moneys in this  
31 fund by the state treasurer shall be credited to the permanent building ac-  
32 count subject to the provisions of section 67-1210, Idaho Code.

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

36 (a) If the state controller certifies that the receipts to the general  
37 fund for the fiscal year just ending have exceeded the receipts of the  
38 previous fiscal year by more than four percent (4%), then the state  
39 controller shall transfer two-thirds (2/3) of all such general fund  
40 collections in excess of said four percent (4%) increase to the budget  
41 stabilization fund and shall transfer one-third (1/3) of all such gen-  
42 eral fund collections in excess of said four percent (4%) increase to  
43 the transportation infrastructure fund as provided for in subsection  
44 (5) of this section, up to a maximum of one percent (1%) of the actual  
45 general fund collections of the fiscal year just ending. The state  
46 controller shall make the transfers in four (4) equal amounts during  
47 September, December, March and June of the next fiscal year.

1 (b) The amount of moneys in the budget stabilization fund shall not ex-  
2 ceed ten percent (10%) of the total general fund receipts for the fiscal  
3 year just ending.

4 (c) The state controller shall transfer moneys in the budget stabiliza-  
5 tion fund in excess of the limit imposed in subsection (2) (b) of this  
6 section to the general fund.

7 (3) If a majority of the membership of each house of the legislature  
8 adopt a concurrent resolution requesting the amount of the transfer speci-  
9 fied in subsection (2) of this section be reduced, the state controller shall  
10 reduce the amount of the transfer.

11 (4) Appropriations of moneys from the budget stabilization fund in  
12 any year shall be limited to fifty percent (50%) after the fund balance has  
13 reached ten percent (10%).

14 (5) There is hereby created in the state treasury the transportation  
15 infrastructure fund to which shall be credited moneys as provided for in sub-  
16 section (2) (a) of this section. Interest earned on the investment of idle  
17 moneys in the fund shall be paid to the fund. Moneys deposited in the fund  
18 pursuant to subsection (2) (a) of this section shall be transferred to the  
19 GARVEE debt service fund established in section 40-718(2), Idaho Code, for  
20 purposes as set forth within that subsection.

21 SECTION 16. That Section 63-2402, Idaho Code, be, and the same is hereby  
22 amended to read as follows:

23 63-2402. IMPOSITION OF TAX UPON MOTOR FUEL. (1) A tax is hereby imposed  
24 upon the distributor who receives motor fuel in this state. The legal inci-  
25 dence of the tax imposed under this section is borne by the distributor. The  
26 tax becomes due and payable upon receipt of the motor fuel in this state by  
27 the distributor unless such tax liability has previously accrued to another  
28 distributor pursuant to this section. The tax shall be imposed without re-  
29 gard to whether use is on a governmental basis or otherwise, unless exempted  
30 by this chapter.

31 (2) The tax imposed in this section shall be at the rate of ~~twenty-five~~  
32 thirty cents (2530¢) per gallon of motor fuel received. This tax shall be  
33 subject to the exemptions, deductions and refunds set forth in this chapter.

34 (3) Nothing in this chapter shall prohibit the distributor who is li-  
35 able for payment of the tax imposed under subsection (1) of this section from  
36 including as part of the selling price an amount equal to such tax on motor  
37 fuels sold or delivered by such distributor; provided however, that nothing  
38 in this chapter shall be deemed to impose tax liability on any person to whom  
39 such fuel is sold or delivered except as provided in subsection (6) of this  
40 section.

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

45 (5) The tax imposed in this section does not apply to:

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

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

4 (c) Special fuels that are gaseous special fuels, as defined in section  
5 63-2401, Idaho Code, except that part thereof that is delivered into the  
6 fuel supply tank or tanks of a motor vehicle; or

7 (d) Aircraft engine fuel subject to tax under section 63-2408, Idaho  
8 Code.

9 (6) Should the distributor of first receipt be exempt from imposi-  
10 tion of the tax as a matter of federal law, by virtue of its status as a  
11 ~~federally-recognized~~ federally recognized Indian tribe or member of such  
12 tribe, such distributor shall not bear the tax's legal incidence and must  
13 pass the tax through as part of the selling price of the fuel. Such distrib-  
14 utor shall retain the administrative obligation to remit the tax, and such  
15 obligation shall accrue upon receipt in accordance with subsection (1) of  
16 this section. Should a retailer otherwise subject to the tax be exempt from  
17 imposition of the tax as a matter of federal law, by virtue of its status as  
18 a ~~federally-recognized~~ federally recognized Indian tribe or member of such  
19 tribe, the retailer shall not bear the tax's legal incidence and must pass  
20 the tax through as part of the selling price of the fuel to the consumer, un-  
21 less such consumer is exempt from imposition of the tax as a matter of federal  
22 law, by virtue of its status as a ~~federally-recognized~~ federally recognized  
23 Indian tribe or membership in such tribe, and the retailer shall be entitled  
24 to claim a credit against taxes otherwise due and owing under this chapter or  
25 a tax refund, together with interest, attributable to the fuel purchased by  
26 such consumer.

27 SECTION 17. That Section 63-2402, Idaho Code, be, and the same is hereby  
28 repealed.

29 SECTION 18. That Chapter 24, Title 63, Idaho Code, be, and the same is  
30 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
31 ignated as Section 63-2402, Idaho Code, and to read as follows:

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

40 (2) The tax imposed in this section shall be at the rate of thirty-three  
41 cents (33¢) per gallon of motor fuel received. This tax shall be subject to  
42 the exemptions, deductions and refunds set forth in this chapter.

43 (3) Nothing in this chapter shall prohibit the distributor who is li-  
44 able for payment of the tax imposed under subsection (1) of this section from  
45 including as part of the selling price an amount equal to such tax on motor  
46 fuels sold or delivered by such distributor; provided however, that nothing  
47 in this chapter shall be deemed to impose tax liability on any person to whom

1 such fuel is sold or delivered except as provided in subsection (6) of this  
2 section.

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

7 (5) The tax imposed in this section does not apply to:

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

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

15 (c) Special fuels that are gaseous special fuels, as defined in section  
16 63-2401, Idaho Code, except that part thereof that is delivered into the  
17 fuel supply tank or tanks of a motor vehicle; or

18 (d) Aircraft engine fuel subject to tax under section 63-2408, Idaho  
19 Code.

20 (6) Should the distributor of first receipt be exempt from imposition  
21 of the tax as a matter of federal law, by virtue of its status as a federally  
22 recognized Indian tribe or member of such tribe, such distributor shall not  
23 bear the tax's legal incidence and must pass the tax through as part of the  
24 selling price of the fuel. Such distributor shall retain the administrative  
25 obligation to remit the tax, and such obligation shall accrue upon receipt  
26 in accordance with subsection (1) of this section. Should a retailer other-  
27 wise subject to the tax be exempt from imposition of the tax as a matter of  
28 federal law, by virtue of its status as a federally recognized Indian tribe  
29 or member of such tribe, the retailer shall not bear the tax's legal inci-  
30 dence and must pass the tax through as part of the selling price of the fuel  
31 to the consumer, unless such consumer is exempt from imposition of the tax  
32 as a matter of federal law, by virtue of its status as a federally recognized  
33 Indian tribe or membership in such tribe, and the retailer shall be entitled  
34 to claim a credit against taxes otherwise due and owing under this chapter or  
35 a tax refund, together with interest, attributable to the fuel purchased by  
36 such consumer.

37 SECTION 19. That Section 63-2412, Idaho Code, be, and the same is hereby  
38 amended to read as follows:

39 63-2412. DISTRIBUTION OF TAX REVENUES FROM TAX ON GASOLINE AND AIR-  
40 CRAFT ENGINE FUEL. (1) The revenues received from the taxes imposed by sec-  
41 tions 63-2402 and 63-2421, Idaho Code, upon the receipt or use of gasoline,  
42 and any penalties, interest, or deficiency additions, shall be distributed  
43 periodically as follows:

44 (a) An amount of money equal to the actual cost of collecting, admin-  
45 istering and enforcing the gasoline tax requirements by the commission,  
46 as determined by it shall be retained by the commission. The amount re-  
47 tained by the commission shall not exceed the amount authorized to be  
48 expended by appropriation by the legislature. Any unencumbered balance  
49 in excess of the actual cost of collecting, administering and enforcing

1 the gasoline tax requirements by the commission at the end of each fis-  
2 cal year shall be distributed as listed in paragraph (f) of this subsec-  
3 tion.

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

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

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

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

20 (f) From the balance remaining with the commission after distributing  
21 the amounts in paragraphs (a) through (e) of subsection (1) of this sec-  
22 tion:

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

40 2. One and twenty-eight hundredths percent (1.28%) shall be  
41 distributed as follows: sixty-six percent (66%) of the one and  
42 twenty-eight hundredths percent (1.28%) shall be distributed to  
43 the off-road motor vehicle account, as created in section 57-1901,  
44 Idaho Code. Up to twenty percent (20%) of the moneys distributed  
45 to the off-road motor vehicle account by this subparagraph may be  
46 used by the department of parks and recreation to defray adminis-  
47 trative costs. Any moneys unused at the end of the fiscal year by  
48 the department of parks and recreation shall be returned to the  
49 state treasurer for deposit in the off-road motor vehicle account.  
50 Thirty-three percent (33%) of the one and twenty-eight hundredths

1 percent (1.28%) shall be distributed into the park and recreation  
 2 capital improvement account as created in section 57-1801, Idaho  
 3 Code. One percent (1%) of the one and twenty-eight hundredths  
 4 percent (1.28%) shall be distributed to the search and rescue fund  
 5 created in section 67-2913, Idaho Code; and

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

11 4. The balance remaining shall be distributed to the highway dis-  
 12 tribution account created in section 40-701, Idaho Code.

13 (2) Provided however, the distribution pursuant to subsection (1) of  
 14 this section of revenues received from the taxes imposed pursuant to section  
 15 63-2402(2), Idaho Code, shall apply only to twenty-five cents (25¢) of every  
 16 thirty cents (30¢) received. The remaining five cents (5¢) of every thirty  
 17 cents (30¢) received pursuant to the provisions of section 63-2402(2), Idaho  
 18 Code, shall be distributed to the highway distribution account to be appor-  
 19 tioned, notwithstanding any other provision of section 40-701, Idaho Code,  
 20 as follows:

21 (a) Sixty percent (60%) to the state highway account; and

22 (b) Forty percent (40%) to be distributed pursuant to the provisions of  
 23 subsections (1) through (7) of section 40-709, Idaho Code.

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

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

31 (b) The balance remaining of all the taxes collected shall be dis-  
 32 tributed to the state aeronautics account, as provided in section  
 33 21-211, Idaho Code.

34 SECTION 20. That Section [63-2412](#), Idaho Code, be, and the same is hereby  
 35 repealed.

36 SECTION 21. That Chapter 24, Title 63, Idaho Code, be, and the same is  
 37 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
 38 ignated as Section 63-2412, Idaho Code, and to read as follows:

39 63-2412. DISTRIBUTION OF TAX REVENUES FROM TAX ON GASOLINE AND AIR-  
 40 CRAFT ENGINE FUEL. (1) The revenues received from the taxes imposed by sec-  
 41 tions 63-2402 and 63-2421, Idaho Code, upon the receipt or use of gasoline,  
 42 and any penalties, interest, or deficiency additions, shall be distributed  
 43 periodically as follows:

44 (a) An amount of money equal to the actual cost of collecting, admin-  
 45 istering and enforcing the gasoline tax requirements by the commission,  
 46 as determined by it shall be retained by the commission. The amount re-  
 47 tained by the commission shall not exceed the amount authorized to be  
 48 expended by appropriation by the legislature. Any unencumbered balance

1 in excess of the actual cost of collecting, administering and enforcing  
2 the gasoline tax requirements by the commission at the end of each fis-  
3 cal year shall be distributed as listed in paragraph (f) of this subsec-  
4 tion.

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

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

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

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

21 (f) From the balance remaining with the commission after distributing  
22 the amounts in paragraphs (a) through (e) of subsection (1) of this sec-  
23 tion:

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

41 2. One and twenty-eight hundredths percent (1.28%) shall be  
42 distributed as follows: sixty-six percent (66%) of the one and  
43 twenty-eight hundredths percent (1.28%) shall be distributed to  
44 the off-road motor vehicle account, as created in section 57-1901,  
45 Idaho Code. Up to twenty percent (20%) of the moneys distributed  
46 to the off-road motor vehicle account by this subparagraph may be  
47 used by the department of parks and recreation to defray adminis-  
48 trative costs. Any moneys unused at the end of the fiscal year by  
49 the department of parks and recreation shall be returned to the  
50 state treasurer for deposit in the off-road motor vehicle account.

1 Thirty-three percent (33%) of the one and twenty-eight hundredths  
 2 percent (1.28%) shall be distributed into the park and recreation  
 3 capital improvement account as created in section 57-1801, Idaho  
 4 Code. One percent (1%) of the one and twenty-eight hundredths  
 5 percent (1.28%) shall be distributed to the search and rescue fund  
 6 created in section 67-2913, Idaho Code; and

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

12 4. The balance remaining shall be distributed to the highway dis-  
 13 tribution account created in section 40-701, Idaho Code.

14 (2) Provided however, the distribution pursuant to subsection (1) of  
 15 this section of revenues received from the taxes imposed pursuant to section  
 16 63-2402(2), Idaho Code, shall apply only to twenty-five cents (25¢) of ev-  
 17 ery thirty-three cents (33¢) received. The remaining eight cents (8¢) of  
 18 every thirty-three cents (33¢) received pursuant to the provisions of sec-  
 19 tion 63-2402(2), Idaho Code, shall be distributed to the highway distribu-  
 20 tion account to be apportioned, notwithstanding any other provision of sec-  
 21 tion 40-701, Idaho Code, as follows:

22 (a) Sixty percent (60%) to the state highway account; and

23 (b) Forty percent (40%) to be distributed pursuant to the provisions of  
 24 subsections (1) through (7) of section 40-709, Idaho Code.

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

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

32 (b) The balance remaining of all the taxes collected shall be dis-  
 33 tributed to the state aeronautics account, as provided in section  
 34 21-211, Idaho Code.

35 SECTION 22. SEVERABILITY. The provisions of this act are hereby de-  
 36 clared to be severable and if any provision of this act or the application  
 37 of such provision to any person or circumstance is declared invalid for any  
 38 reason, such declaration shall not affect the validity of the remaining por-  
 39 tions of this act.

40 SECTION 23. Sections 2, 3, 4, 5, 6, 7, 8, 12, 13, 14, 15, 16, 19 and 22 of  
 41 this act shall be in full force and effect on and after July 1, 2015. Section  
 42 9 of this act shall be in full force and effect on and after January 1, 2016.  
 43 Section 1 of this act shall be in full force and effect on and after July 1,  
 44 2016. Sections 10 and 11 of this act shall be in full force and effect on and  
 45 after January 1, 2018. Sections 17, 18, 20 and 21 of this act shall be in full  
 46 force and effect on and after July 1, 2018.