

Moved by Bayer

Seconded by Vick

IN THE SENATE
SENATE AMENDMENT TO THE SENATE AMENDMENT TO H.B. NO. 67

AMENDMENT TO THE AMENDMENT

On page 1 of the printed amendment, delete lines 19 and 20, and insert:

"SECTION 4. That Section 63-3638, Idaho Code, be, and the same is hereby amended to read as follows:

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

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

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

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

(4) An amount equal to the sum required to be certified by the chairman of the Idaho housing and finance association to the state tax commission pursuant to section 67-6211, Idaho Code, in each year is continuously appropriated and shall be paid to any capital reserve fund, established by the Idaho housing and finance association pursuant to section 67-6211, Idaho Code. Such amounts, if any, as may be appropriated hereunder to the capital reserve fund of the Idaho housing and finance association shall be repaid for distribution under the provisions of this section, subject to the provisions of section 67-6215, Idaho Code, by the Idaho housing and finance association, as soon as possible, from any moneys available therefor and in excess of the amounts which the association determines will keep it self-supporting.

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

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

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

(8) For fiscal year 2011, and each fiscal year thereafter, four million one hundred thousand dollars (\$4,100,000), of which two million two hundred

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

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

28 (10) ~~Eleven Thirteen~~ and ~~five two-tenths~~ percent (~~11.513.2%~~) is con-
 29 tinuously appropriated and shall be distributed to the revenue sharing ac-
 30 count which is created in the state treasury, and the moneys in the revenue
 31 sharing account will be paid in installments each calendar quarter by the
 32 state tax commission as follows:

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

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

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

44 (b) Twenty-eight and two-tenths percent (28.2%) shall be paid to the
 45 various counties as follows:

46 (i) One million three hundred twenty thousand dollars
 47 (\$1,320,000) annually shall be distributed one forty-fourth
 48 (1/44) to each of the various counties; and

49 (ii) The balance of such amount shall be paid to the various coun-
 50 ties, and each county shall be entitled to an amount in the propor-

1 tion that the population of that county bears to the population of
2 the state;

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

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

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

14 (iii) If the dollar amount of money available under this subsec-
15 tion (10) (c) in any quarter exceeds the amount paid in the fourth
16 quarter of calendar year 1999, each city and county shall be en-
17 titled to a proportionately increased payment, but such increase
18 shall not exceed one hundred five percent (105%) of the total pay-
19 ment made in the fourth quarter of calendar year 1999.

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

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

32 (i) Each such district which received a payment under the pro-
33 visions of section 63-3638 (e), Idaho Code, as such subsection ex-
34 isted immediately prior to July 1, 2000, during the fourth quarter
35 of calendar year 1999, shall be entitled to a like amount during
36 succeeding calendar quarters.

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

41 (iii) If the dollar amount of money available under this subsec-
42 tion (10) (d) in any quarter exceeds the amount distributed under
43 paragraph (i) of this subsection (10) (d), each special purpose
44 taxing district shall be entitled to a share of the excess based on
45 the proportion each such district's current property tax budget
46 bears to the sum of the current property tax budgets of all such
47 districts in the state. The state tax commission shall calculate
48 district current property tax budgets to include any unrecovered
49 foregone amounts as determined under section 63-802(1) (e), Idaho
50 Code. When a special purpose taxing district is situated in more

1 than one (1) county, the state tax commission shall determine the
2 portion attributable to the special purpose taxing district from
3 each county in which it is situated.

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

8 (v) If a special purpose taxing district is dissolved or disincorporated,
9 the state tax commission shall continuously distribute to the board of county commissioners an amount equal to the
10 last quarter's distribution prior to dissolution or disincorporation.
11 The board of county commissioners shall determine any redistribution of moneys so received.
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13 (vi) Taxing districts formed after January 1, 2001, are not entitled to a payment under the provisions of this subsection (10) (d).

14 (vii) For purposes of this subsection (10) (d), a special purpose
15 taxing district is any taxing district which is not a city, a
16 county or a school district.
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19 (11) Amounts calculated in accordance with section 2, chapter 356, laws
20 of 2001, for annual distribution to counties and other taxing districts beginning in October 2001 for replacement of property tax on farm machinery and
21 equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool
22 districts, the state tax commission shall distribute one-fourth (1/4) of
23 this amount certified quarterly to each county. For school districts, the
24 state tax commission shall distribute one-fourth (1/4) of the amount certified quarterly to each school district. For nonschool districts, the county
25 auditor shall distribute to each district within thirty (30) calendar days
26 from receipt of moneys from the state tax commission. Moneys received by
27 each taxing district for replacement shall be utilized in the same manner
28 and in the same proportions as revenues from property taxation. The moneys
29 remitted to the county treasurer for replacement of property exempt from
30 taxation pursuant to section 63-602EE, Idaho Code, may be considered by the
31 counties and other taxing districts and budgeted at the same time, in the
32 same manner and in the same year as revenues from taxation on personal property which these moneys replace. If taxing districts are consolidated, the
33 resulting district is entitled to an amount equal to the sum of the amounts
34 which were received in the last calendar quarter by each district pursuant
35 to this subsection prior to the consolidation. If a taxing district is
36 dissolved or disincorporated, the state tax commission shall continuously
37 distribute to the board of county commissioners an amount equal to the
38 last quarter's distribution prior to dissolution or disincorporation. The
39 board of county commissioners shall determine any redistribution of moneys
40 so received. If a taxing district annexes territory, the distribution of
41 moneys received pursuant to this subsection shall be unaffected. Taxing
42 districts formed after January 1, 2001, are not entitled to a payment under
43 the provisions of this subsection. School districts shall receive an amount
44 determined by multiplying the sum of the year 2000 school district levy minus
45 .004 times the market value on December 31, 2000, in the district of the
46 property exempt from taxation pursuant to section 63-602EE, Idaho Code, provided that the result of these calculations shall not be less than zero (0).
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1 The result of these school district calculations shall be further increased
 2 by six percent (6%). For purposes of the limitation provided by section
 3 63-802, Idaho Code, moneys received pursuant to this section as property tax
 4 replacement for property exempt from taxation pursuant to section 63-602EE,
 5 Idaho Code, shall be treated as property tax revenues.

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

9 (13) Amounts calculated in accordance with subsection (4) of section
 10 63-602KK, Idaho Code, for annual distribution to counties and other taxing
 11 districts for replacement of property tax on personal property tax exemp-
 12 tions pursuant to subsection (2) of section 63-602KK, Idaho Code, which
 13 amounts are continuously appropriated unless the legislature enacts a dif-
 14 ferent appropriation for a particular fiscal year. For purposes of the
 15 limitation provided by section 63-802, Idaho Code, moneys received pursuant
 16 to this section as property tax replacement for property exempt from taxa-
 17 tion pursuant to section 63-602KK, Idaho Code, shall be treated as property
 18 tax revenues. If taxing districts are consolidated, the resulting district
 19 is entitled to an amount equal to the sum of the amounts that were received in
 20 the last calendar year by each district pursuant to this subsection prior to
 21 the consolidation. If a taxing district or revenue allocation area annexes
 22 territory, the distribution of moneys received pursuant to this subsection
 23 shall be unaffected. Taxing districts and revenue allocation areas formed
 24 after January 1, 2013, are not entitled to a payment under the provisions of
 25 this subsection.

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

33 (15) Any moneys remaining over and above those necessary to meet and
 34 reserve for payments under other subsections of this section shall be dis-
 35 tributed to the general fund.

36 SECTION 5. Section 1 of this act shall be in full force and effect on and
 37 after June 1, 2018. Sections 2 and 3 of this act shall be in full force and
 38 effect on and after January 1, 2018. Section 4 of this act shall be in full
 39 force and effect on and after July 1, 2018."."

40 CORRECTION TO THE CORRECTION TO TITLE

41 On page 1, delete line 29, and insert: "WITH THE DEPARTMENT OF CORREC-
 42 TION; AMENDING SECTION 63-3638, IDAHO CODE, TO REVISE A DISTRIBUTION; AND
 43 PROVIDING EFFECTIVE DATES."."