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LEGISLATURE OF THE STATE OF IDAHO  
Sixty-sixth Legislature First Regular Session - 2021  
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1 AN ACT  
2 RELATING TO PUBLIC SCHOOL FUNDING; AMENDING SECTION 33-905, IDAHO CODE, TO  
3 PROVIDE THAT PAYMENTS DISTRIBUTED PURSUANT TO THE SECTION MAY BE USED  
4 BY A SCHOOL DISTRICT FOR ANY PURPOSE UNDER CERTAIN CIRCUMSTANCES; AND  
5 DECLARING AN EMERGENCY.

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

7 SECTION 1. That Section 33-905, Idaho Code, be, and the same is hereby  
8 amended to read as follows:

9 33-905. SCHOOL DISTRICT BUILDING ACCOUNT -- PAYMENTS TO ACCOUNT --  
10 MONEYS APPROPRIATED TO STATE BOARD -- APPLICATION FOR MONEYS -- PAYMENTS  
11 TO DISTRICTS -- REPORTS ON APPLICATIONS -- USES OF MONEYS. (1) The state of  
12 Idaho, in order to fulfill its responsibility to establish and maintain a  
13 general, uniform and thorough system of public, free common schools, hereby  
14 creates and establishes the school district building account in the state  
15 treasury. The school district building account shall have paid into it such  
16 appropriations or revenues as may be provided by law.

17 (2) By not later than August 31, moneys in the account pursuant to dis-  
18 tribution from section 67-7434, Idaho Code, the lottery dividends and inter-  
19 est earned thereon, shall be distributed to each of the several school dis-  
20 tricts, in the proportion that the average daily attendance of that district  
21 for the previous school year bears to the total average daily attendance of  
22 the state during the previous school year. For the purposes of this subsec-  
23 tion (2) only, the Idaho school for the deaf and the blind shall be consid-  
24 ered a school district, and shall receive a distribution based upon the av-  
25 erage daily attendance of the school. Average daily attendance shall be cal-  
26 culated as provided in section 33-1002(3), Idaho Code. For the purposes of  
27 this subsection (2) only, any school for the deaf and the blind operated by  
28 the Idaho bureau of educational services for the deaf and the blind shall be  
29 considered a school district, and shall receive a distribution based upon  
30 the average daily attendance of the school.

31 (3) Any other state moneys that may be made available shall be dis-  
32 tributed to meet the requirements of section 33-1019, Idaho Code. If the  
33 amount of such funds exceeds the amount needed to meet the provisions of sec-  
34 tion 33-1019, Idaho Code, then the excess balance shall be transferred to the  
35 public education stabilization fund.

36 (4) All payments from the school district building account shall be  
37 paid out directly to the school district in warrants drawn by the state  
38 controller upon presentation of proper vouchers from the state board of ed-  
39 ucation. Pending payments out of the school district building account, the  
40 moneys in the account shall be invested by the state treasurer in the same  
41 manner as provided under section 67-1210, Idaho Code, with respect to other

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1 idle moneys in the state treasury. Interest earned on the investments shall  
2 be returned to the school district building account.

3 (5) Payments from the school district building account received by a  
4 school district shall be used by the school district for the purposes autho-  
5 rized in section 33-1019, Idaho Code, up to the level of the state match so  
6 required. Any payments from the school district building account received  
7 by a school district that are in excess of the state match requirements of  
8 section 33-1019, Idaho Code, may be used by the school district for the pur-  
9 poses authorized in section 33-1102, Idaho Code. In the event that a reduc-  
10 tion of appropriations pursuant to section 67-3512, Idaho Code, or a tem-  
11 porary reduction in spending authority pursuant to section 67-3512A, Idaho  
12 Code, is imposed, and such reduction or temporary reduction decreases avail-  
13 able state educational support funds by three percent (3%) or more, a school  
14 district may use payments distributed pursuant to this section for any pur-  
15 pose.

16 SECTION 2. An emergency existing therefor, which emergency is hereby  
17 declared to exist, this act shall be in full force and effect on and after its  
18 passage and approval.