

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 359

BY MONKS

AN ACT

1 RELATING TO TAXATION; AMENDING SECTION 63-601, IDAHO CODE, TO EXEMPT ALL
2 PROPERTY FROM TAXATION; AMENDING SECTION 63-3619, IDAHO CODE, TO REVISE
3 THE SALES TAX RATE; AMENDING SECTION 63-3621, IDAHO CODE, TO REVISE
4 THE USE TAX RATE; AMENDING SECTION 63-3638, IDAHO CODE, TO REVISE THE
5 DISTRIBUTION OF SALES AND USE TAX REVENUE; AND PROVIDING A CONTINGENT
6 EFFECTIVE DATE.
7

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

9 SECTION 1. That Section 63-601, Idaho Code, be, and the same is hereby
10 amended to read as follows:

11 63-601. ALL PROPERTY SUBJECT TO EXEMPT FROM TAXATION. All property
12 within the jurisdiction of this state, ~~not expressly exempted~~, is ~~subject to~~
13 exempt from assessment and taxation on and after January 1, 2021.

14 SECTION 2. That Section 63-3619, Idaho Code, be, and the same is hereby
15 amended to read as follows:

16 63-3619. IMPOSITION AND RATE OF THE SALES TAX. On and after January 1,
17 2021, aAn excise tax is hereby imposed upon each sale at retail at the rate of
18 ~~six eleven~~ percent (~~611~~%) of the sales price of all retail sales subject to
19 taxation under this chapter and such amount shall be computed monthly on all
20 sales at retail within the preceding month.

21 (a) The tax shall apply to, be computed on, and collected for all
22 credit, installment, conditional or similar sales at the time of the sale or,
23 in the case of rentals, at the time the rental is charged.

24 (b) The tax hereby imposed shall be collected by the retailer from the
25 consumer.

26 (c) The state tax commission shall provide schedules for collection of
27 the tax on sales which involve a fraction of a dollar. The retailer shall
28 calculate the tax upon the entire amount of the purchases of the consumer
29 made at a particular time and not separately upon each item purchased. The
30 retailer may retain any amount collected under the bracket system prescribed
31 which is in excess of the amount of tax for which he is liable to the state
32 during the period as compensation for the work of collecting the tax.

33 (d) It is unlawful for any retailer to advertise or hold out or state to
34 the public or to any customer, directly or indirectly, that the tax or any
35 part thereof will be assumed or absorbed by the retailer or that it will not
36 be added to the selling price of the property sold or that if added it or any
37 part thereof will be refunded. Any person violating any provision of this
38 section is guilty of a misdemeanor.

39 (e) The tax commission may by rule provide that the amount collected by
40 the retailer from the customer in reimbursement of the tax be displayed sepa-

1 rately from the list price, the price advertised on the premises, the marked
2 price, or other price on the sales slip or other proof of sale.

3 (f) The taxes imposed by this chapter shall apply to the sales to con-
4 tractors purchasing for use in the performance of contracts with the United
5 States.

6 SECTION 3. That Section 63-3621, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 63-3621. IMPOSITION AND RATE OF THE USE TAX -- EXEMPTIONS. On and af-
9 ter January 1, 2021, ~~a~~An excise tax is hereby imposed on the storage, use, or
10 other consumption in this state of tangible personal property acquired on or
11 after ~~October 1, 2006~~ January 1, 2021, for storage, use, or other consump-
12 tion in this state at the rate of ~~six eleven~~ percent (~~611~~%) of the value of the
13 property, and a recent sales price shall be presumptive evidence of the value
14 of the property unless the property is wireless telecommunications equip-
15 ment, in which case a recent sales price shall be conclusive evidence of the
16 value of the property.

17 (a) Every person storing, using, or otherwise consuming, in this state,
18 tangible personal property is liable for the tax. His liability is not ex-
19 tinguished until the tax has been paid to this state except that a receipt
20 from a retailer maintaining a place of business in this state or engaged in
21 business in this state given to the purchaser is sufficient to relieve the
22 purchaser from further liability for the tax to which the receipt refers.
23 A retailer shall not be considered to have stored, used or consumed wire-
24 less telecommunications equipment by virtue of giving, selling or otherwise
25 transferring such equipment at a discount as an inducement to a consumer to
26 commence or continue a contract for telecommunications service.

27 (b) Every retailer engaged in business in this state, and making sales
28 of tangible personal property for the storage, use, or other consumption in
29 this state, not exempted under section 63-3622, Idaho Code, shall, at the
30 time of making the sales or, if storage, use or other consumption of the tan-
31 gible personal property is not then taxable hereunder, at the time the stor-
32 age, use or other consumption becomes taxable, collect the tax from the pur-
33 chaser and give to the purchaser a receipt therefor in the manner and form
34 prescribed by the state tax commission.

35 (c) The provisions of this section shall not apply when the retailer
36 pays sales tax on the transaction and collects reimbursement for such sales
37 tax from the customer.

38 (d) Every retailer engaged in business in this state or maintaining a
39 place of business in this state shall register with the state tax commission
40 and give the name and address of all agents operating in this state, the loca-
41 tion of all distributions or sales houses or offices or other places of busi-
42 ness in this state, and such other information as the state tax commission
43 may require.

44 (e) For the purpose of the proper administration of this act and to pre-
45 vent evasion of the use tax and the duty to collect the use tax, it shall be
46 presumed that tangible personal property sold by any person for delivery in
47 this state is sold for storage, use, or other consumption in this state. The
48 burden of proving the sale is tax exempt is upon the person who makes the
49 sale unless he obtains from the purchaser a resale certificate to the ef-

1 fect that the property is purchased for resale or rental. It shall be pre-
2 sumed that sales made to a person who has completed a resale certificate for
3 the seller's records are not taxable and the seller need not collect sales or
4 use taxes unless the tangible personal property purchased is taxable to the
5 purchaser as a matter of law in the particular instance claimed on the resale
6 certificate.

7 A seller may accept a resale certificate from a purchaser prior to the
8 time of sale, at the time of sale, or at any reasonable time after the sale
9 when necessary to establish the privilege of the exemption. The resale cer-
10 tificate relieves the person selling the property from the burden of proof
11 only if taken from a person who is engaged in the business of selling or rent-
12 ing tangible personal property and who holds the permit provided for by sec-
13 tion 63-3620, Idaho Code, or who is a retailer not engaged in business in
14 this state, and who, at the time of purchasing the tangible personal prop-
15 erty, intends to sell or rent it in the regular course of business or is un-
16 able to ascertain at the time of purchase whether the property will be sold or
17 will be used for some other purpose. Other than as provided elsewhere in this
18 section, when a resale certificate, properly executed, is presented to the
19 seller, the seller has no duty or obligation to collect sales or use taxes in
20 regard to any sales transaction so documented regardless of whether the pur-
21 chaser properly or improperly claimed an exemption. A seller so relieved of
22 the obligation to collect tax is also relieved of any liability to the pur-
23 chaser for failure to collect tax or for making any report or disclosure of
24 information required or permitted under this chapter.

25 The resale certificate shall bear the name and address of the purchaser,
26 shall be signed by the purchaser or his agent, shall indicate the number of
27 the permit issued to the purchaser, or that the purchaser is an out-of-state
28 retailer, and shall indicate the general character of the tangible personal
29 property sold by the purchaser in the regular course of business. The cer-
30 tificate shall be substantially in such form as the state tax commission may
31 prescribe.

32 (f) If a purchaser who gives a resale certificate makes any storage or
33 use of the property other than retention, demonstration or display while
34 holding it for sale in the regular course of business, the storage or use is
35 taxable as of the time the property is first so stored or used.

36 (g) Any person violating any provision of this section is guilty of a
37 misdemeanor and punishable by a fine not in excess of one hundred dollars
38 (\$100), and each violation shall constitute a separate offense.

39 (h) It shall be presumed that tangible personal property shipped or
40 brought to this state by the purchaser was purchased from a retailer, for
41 storage, use or other consumption in this state.

42 (i) It shall be presumed that tangible personal property delivered out-
43 side this state to a purchaser known by the retailer to be a resident of this
44 state was purchased from a retailer for storage, use, or other consumption in
45 this state. This presumption may be controverted by evidence satisfactory
46 to the state tax commission that the property was not purchased for storage,
47 use, or other consumption in this state.

48 (j) When the tangible personal property subject to use tax has been sub-
49 jected to a general retail sales or use tax by another state of the United
50 States in an amount equal to or greater than the amount of the Idaho tax, and

1 evidence can be given of such payment, the property will not be subject to
2 Idaho use tax. If the amount paid the other state was less, the property will
3 be subject to use tax to the extent that the Idaho tax exceeds the tax paid
4 to the other state. For the purposes of this subsection, a registration cer-
5 tificate or title issued by another state or subdivision thereof for a vehi-
6 cle or trailer or a vessel as defined in section 67-7003, Idaho Code, shall be
7 sufficient evidence of payment of a general retail sales or use tax.

8 (k) The use tax herein imposed shall not apply to the use by a nonres-
9 ident of this state of a motor vehicle which is registered or licensed un-
10 der the laws of the state of his residence and is not used in this state more
11 than a cumulative period of time totaling ninety (90) days in any consecutive
12 twelve (12) months, and which is not required to be registered or licensed
13 under the laws of this state. The use tax herein shall also not apply to any
14 use of a motor vehicle which is registered or licensed under the laws of the
15 state of residence of a nonresident student while such nonresident student
16 is enrolled as a full-time student in an institution of postsecondary educa-
17 tion that is both physically located in Idaho and recognized as accredited by
18 the state board of education.

19 (l) The use tax herein imposed shall not apply to the use of household
20 goods, personal effects and personally owned vehicles or personally owned
21 aircraft by a resident of this state if such articles were acquired by such
22 person in another state while a resident of that state and primarily for use
23 outside this state and if such use was actual and substantial, but if an arti-
24 cle was acquired less than three (3) months prior to the time he entered this
25 state, it will be presumed that the article was acquired for use in this state
26 and that its use outside this state was not actual and substantial. The use
27 tax herein imposed shall not apply to the use of household goods, personal
28 effects and personally owned vehicles or personally owned aircraft by ac-
29 tive duty military personnel temporarily assigned in this state and spouses
30 who accompany them if such articles were acquired prior to receipt of orders
31 to transfer to Idaho or three (3) months prior to moving to Idaho, whichever
32 time period is shorter. For purposes of this subsection, "resident" shall be
33 as defined in section 63-3013 or 63-3013A, Idaho Code.

34 (m) The use tax herein imposed shall not apply to the storage, use or
35 other consumption of tangible personal property which is or will be incor-
36 porated into real property and which has been donated to and has become the
37 property of:

38 (1) A nonprofit organization as defined in section 63-36220, Idaho
39 Code; or

40 (2) The state of Idaho; or

41 (3) Any political subdivision of the state.

42 This exemption applies whether the tangible personal property is incorpo-
43 rated in real property by the donee, a contractor or subcontractor of the
44 donee, or any other person.

45 (n) The use tax herein imposed shall not apply to tastings of food and
46 beverages including, but not limited to, wine and beer. For the purposes of
47 this subsection, a tasting of wine and beer shall be defined as the maximum
48 serving allowed by state or federal laws for such occasions provided to a po-
49 tential customer, at no charge, at a location where like or similar beverages

1 are sold. For nonalcoholic beverages and food, a tasting shall be defined as
2 a sample from a unit available for sale at the tasting location.

3 (o) The use tax herein imposed shall not apply to donations of food or
4 beverages, or both, to individuals or nonprofit organizations. For the pur-
5 poses of this section, "nonprofit organization" means those nonprofit en-
6 tities currently registered with the secretary of state pursuant to section
7 30-3-2, Idaho Code.

8 (p) The use tax herein imposed shall not apply to a retailer supplying
9 prepared food or beverages free of charge to its employee when that retailer
10 sells prepared food or beverages in its normal course of business.

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

13 63-3638. SALES TAX -- DISTRIBUTION. On and after January 1, 2021, aAll
14 moneys collected under this chapter, except as may otherwise be required in
15 sections 63-3203, 63-3620F, and 63-3709, Idaho Code, and except as provided
16 in subsection (162) of this section, shall be distributed by the state tax
17 commission as follows:

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

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

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

28 (4) An amount equal to the sum required to be certified by the chair-
29 man of the Idaho housing and finance association to the state tax commis-
30 sion pursuant to section 67-6211, Idaho Code, in each year is continuously
31 appropriated and shall be paid to any capital reserve fund established by
32 the Idaho housing and finance association pursuant to section 67-6211, Idaho
33 Code. Such amounts, if any, as may be appropriated hereunder to the capital
34 reserve fund of the Idaho housing and finance association shall be repaid for
35 distribution under the provisions of this section, subject to the provisions
36 of section 67-6215, Idaho Code, by the Idaho housing and finance associa-
37 tion, as soon as possible, from any moneys available therefor and in excess
38 of the amounts the association determines will keep it self-supporting.

39 ~~(5) An amount equal to the sum required by the provisions of sections~~
40 ~~63-709 and 63-717, Idaho Code, after allowance for the amount appropriated~~
41 ~~by section 63-718(3), Idaho Code, is continuously appropriated and shall be~~
42 ~~paid as provided by sections 63-709 and 63-717, Idaho Code.~~

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

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

47 ~~(8) For fiscal year 2011 and each fiscal year thereafter, four million~~
48 ~~one hundred thousand dollars (\$4,100,000), of which two million two hundred~~
49 ~~thousand dollars (\$2,200,000) shall be distributed to each of the forty-four~~

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

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

27 ~~(108) Eleven Fifty-three and fiveone-tenths percent (11.553.1%) is~~
 28 ~~continuously appropriated and shall be distributed to the revenue-sharing~~
 29 ~~account, which is hereby created in the state treasury, and the moneys in the~~
 30 ~~revenue-sharing account will be paid in installments each calendar quarter~~
 31 ~~by the state tax commission as follows:~~

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

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

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

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

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

48 (ii) The balance of such amount shall be paid to the various coun-
 49 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 subsec-
11 tion (~~108~~) (c) in any quarter does not equal the amount paid in the
12 fourth quarter of calendar year 1999, each city's and county's
13 payment shall be reduced proportionately.

14 (iii) If the dollar amount of money available under this subsec-
15 tion (~~108~~) (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 (~~108~~) (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 the county bears
28 to 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 (~~108~~) (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 (~~108~~) (d) in any quarter exceeds the amount distributed under
43 paragraph (i) of this subsection (~~108~~) (d), each special purpose
44 taxing district shall be entitled to a share of the excess based
45 on the proportion each such district's current property tax bud-
46 get 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 forgone 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 received in the last calendar quarter by each dis-
7 trict prior to the consolidation.

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

14 (vi) Taxing districts formed after January 1, 2001, are not
15 entitled to a payment under the provisions of this subsection
16 (~~108~~) (d).

17 (vii) For purposes of this subsection (~~108~~) (d), a special purpose
18 taxing district is any taxing district that is not a city, a county
19 or a school district.

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

1 ~~result of these calculations shall not be less than zero (0). The result of~~
 2 ~~these school district calculations shall be further increased by six per-~~
 3 ~~cent (6%). For purposes of the limitation provided by section 63-802, Idaho~~
 4 ~~Code, moneys received pursuant to this section as property tax replacement~~
 5 ~~for property exempt from taxation pursuant to section 63-602EE, Idaho Code,~~
 6 ~~shall be treated as property tax revenues.~~

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

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

27 (140) Amounts collected from purchasers and paid to the state of Idaho
 28 by retailers that are not engaged in business in this state and which re-
 29 tailer would not have been required to collect the sales tax, less amounts
 30 otherwise distributed in subsections (1) and ~~(108)~~ of this section, shall
 31 be distributed to the tax relief fund created in section 57-811, Idaho Code.
 32 The state tax commission will determine the amounts to be distributed under
 33 this subsection.

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

37 ~~(162) Five-tenths of one percent (10.5%), but not less than fifteen~~
 38 ~~million dollars (\$15,000,000), is continuously appropriated and shall be~~
 39 ~~distributed to the transportation expansion and congestion mitigation fund~~
 40 ~~established in section 40-720, Idaho Code. The distribution provided for~~
 41 ~~in this subsection must immediately follow the distribution provided for in~~
 42 ~~subsection (108) of this section.~~

43 SECTION 5. This act shall be in full force and effect on and after Jan-
 44 uary 1, 2021, if the related constitutional amendment is approved by the
 45 electorate.