

Moved by Ricks

Seconded by Burgoyne

IN THE SENATE
SENATE AMENDMENT TO H.B. NO. 66

AMENDMENT TO THE BILL

1
2 On page 1 of the printed bill, delete lines 17 through 41; and delete
3 pages 2 through 4, and insert:

4 "SECTION 3. That Chapter 9, Title 34, Idaho Code, be, and the same is
5 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
6 ignated as Section 34-913, Idaho Code, and to read as follows:

7 34-913. DISCLOSURES IN ELECTIONS TO AUTHORIZE BONDED INDEBTED-
8 NESS. (1) Notwithstanding any other provision of law, on and after July
9 1, 2021, any taxing district that proposes to submit any question to the
10 electors of the district that would authorize any bonded indebtedness must
11 provide a brief official statement setting forth in simple, understandable
12 language information on the proposal substantially as follows:

13 (a) The purpose for which the bonds are to be used, including but not
14 necessarily limited to a description of the facility or project that
15 will be financed, in whole or in part, by the sale of the bonds; the date
16 of the election; and the principal amount of the bonds to be issued;

17 (b) The anticipated interest rate on the proposed bonds based on cur-
18 rent market rates and a maximum interest rate if a maximum is specified
19 in the question to be submitted to electors;

20 (c) The total amount to be repaid over the life of the bonds based on the
21 anticipated interest. Such total shall reflect three (3) components: a
22 total of the principal to be repaid; a total of the interest to be paid;
23 and the sum of both;

24 (d) The estimated average annual cost to the taxpayer of the proposed
25 bond, in the format of "A tax of \$ per \$100,000 of taxable assessed
26 value, per year, based on current conditions";

27 (e) The length of time, reflected in months or years, in which the pro-
28 posed bonds will be paid off or retired; and

29 (f) The total existing indebtedness, including interest accrued, of
30 the taxing district.

31 (2) (a) The formula for calculating the estimated average annual cost to
32 the taxpayer shall be as follows:

33 $((\text{Bond Total}/\text{Taxable Value}) \times 100,000)/\text{Duration} = \text{estimated average}$
34 $\text{annual cost to taxpayer; and}$

35 (b) The elements of which are defined as:

36 (i) "Bond total" means the total amount to be bonded, from subsec-
37 tion (1) (c) of this section as based on the anticipated interest
38 rate in subsection (1) (b) of this section;

39 (ii) "Duration" means the time, in years, from subsection (1) (e)
40 of this section; and

1 (iii) "Taxable value" means the most recent total taxable value
2 for property for the applicable taxing district, which shall be
3 obtained from the applicable county treasurer or assessor's of-
4 fice.

5 (3) The official statement must be made a part of the ballot prior to the
6 location on the ballot where a person casts a vote and must be included in the
7 official notice of the election.

8 (4) In order to be binding, a ballot question to authorize a bond must
9 include the information and language required by this section in its offi-
10 cial statement.

11 (5) Upon a determination by a court, pursuant to section 34-2001A,
12 Idaho Code, that the taxing district failed to comply with the provisions
13 of this section, the court must declare the outcome of the ballot question
14 invalid and award court costs and fees to the prevailing party.

15 SECTION 4. That Chapter 9, Title 34, Idaho Code, be, and the same is
16 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
17 ignated as Section 34-914, Idaho Code, and to read as follows:

18 34-914. DISCLOSURES IN ELECTIONS TO AUTHORIZE A LEVY. (1) Notwith-
19 standing any other provision of law, on and after July 1, 2021, any taxing
20 district that proposes to submit any question to the electors of the dis-
21 trict that would authorize any levy, except for the levies authorized for
22 the purposes provided in sections 63-802(1) (h) and 33-802(4), Idaho Code,
23 and except for levies relating to bonded indebtedness where section 34-913,
24 Idaho Code, applies, must include in the ballot question, or in a brief of-
25 ficial statement on the ballot but separate from the ballot question, a dis-
26 closure setting forth in simple, understandable language information on the
27 proposal substantially as follows:

28 (a) The purpose for which the levy shall be used; the date of the elec-
29 tion; and the dollar amount estimated to be collected each year from the
30 levy;

31 (b) The estimated average annual cost to the taxpayer of the proposed
32 levy, in the form of "A tax of \$_____ per \$100,000 of taxable assessed
33 value, per year, based on current conditions." If the taxing district
34 proposing the levy has an existing levy of the same type that is set
35 to expire at the time that the proposed levy will begin, an additional
36 statement may be provided along the following lines: "The proposed levy
37 replaces an existing levy that will expire on _____ and that currently
38 costs \$_____ per \$100,000 of taxable assessed value." The statement
39 shall also disclose that, if the proposed levy is approved, the tax
40 per \$100,000 of taxable assessed value is either: (i) not expected to
41 change or (ii) is expected to increase or decrease the tax by \$_____ per
42 \$100,000 of taxable assessed value. The dollar amounts referenced in
43 this paragraph shall be calculated by multiplying the expected levy
44 rate by one hundred thousand dollars (\$100,000);

45 (c) The length of time, reflected in months or years, in which the pro-
46 posed levy will be assessed; and

47 (d) If an existing levy is referenced, the expiration date of the levy
48 must also be provided.

1 (2) The information called for in subsection (1) of this section must
 2 be placed immediately above the location on the ballot where a person casts
 3 a vote and must also be included in like manner in the official notice of the
 4 election.

5 (3) In order to be binding, a ballot question to authorize a levy must
 6 include the information and language required by this section in its offi-
 7 cial statement. The ballot question may not include other information or
 8 language regarding any other bond, levy, or matter, whether previous, cur-
 9 rent, or proposed, except as authorized under this section.

10 (4) Upon a determination by a court, pursuant to section 34-2001A,
 11 Idaho Code, that the taxing district failed to comply with the provisions
 12 of this section, the court must declare the outcome of the ballot question
 13 invalid and award court costs and fees to the prevailing party.

14 SECTION 5. That Section 34-2001A, Idaho Code, be, and the same is hereby
 15 amended to read as follows:

16 34-2001A. BOND ELECTION AND ~~MILL~~ LEVY CONTESTS -- TIME FOR FILING --
 17 VALIDATION OF ELECTIONS AND BONDS. ~~A.~~ (1) The provisions of this chapter
 18 with respect to the contest of elections shall be applicable to bond elec-
 19 tions conducted by cities, counties, school districts, and water and sewer
 20 districts, and to elections conducted by school districts for mill levy in-
 21 creases as authorized by sections 33-802, 33-803, and 33-804, Idaho Code.
 22 Any such contest shall be regarded as one contesting the outcome of the vote
 23 on the bond or mill levy proposition, rather than election to office, and the
 24 public entity calling the election, rather than a person declared to have
 25 been elected to office, shall be regarded as the defendant.

26 ~~B.~~ (2) When the validity of any bond or mill levy election is contested
 27 ~~upon~~ on any of the grounds enumerated in section 34-2001, Idaho Code, on the
 28 grounds of a failure to comply with the requirements of section 34-913 or
 29 34-914, Idaho Code, or upon on any other grounds whatsoever the plaintiff or
 30 plaintiffs must, within forty (40) days after the votes are canvassed and the
 31 results thereof declared, file in the proper court a verified written com-
 32 plaint setting forth, in addition to the other requirements of this chapter,
 33 the following:

34 (1a) The name of the party contesting the bond or mill levy election,
 35 and that he is an elector of the public entity conducting the bond or
 36 mill levy election;

37 (2b) The proposition or propositions voted on at the election ~~which~~
 38 that are contested; and

39 (3c) The particular grounds of such contest.

40 ~~C.~~ (3) No such election contest shall be maintained and no bond or mill
 41 levy election shall be set aside or held invalid unless a complaint is filed
 42 as permitted ~~hereunder~~ under this section within the period prescribed in
 43 this section. ~~As to bond or mill levy elections which have been held prior to~~
 44 ~~the effective date of this act, no such contest shall be maintained wherein~~
 45 ~~it is alleged that the election should be set aside or held on any ground enu-~~
 46 ~~merated in section 34-2001, Idaho Code, or on any other ground, unless such~~
 47 ~~election contest be filed as herein provided within forty (40) days from and~~
 48 ~~after the effective date of this act.~~

1 ~~D.~~(4) All bond elections conducted by cities, counties, school dis-
2 tricts, and water and sewer districts prior to the effective date of this
3 act, and all proceedings had in the authorization and issuance of the bonds
4 authorized thereat, are hereby validated, ratified, and confirmed and all
5 such bonds are declared to constitute legally binding obligations in ac-
6 cordance with their terms. Nothing in this section shall be construed to
7 affect or validate any bond election, or bonds issued pursuant thereto, the
8 legality of which is being contested at the time this act takes effect, or any
9 election, the legality of which is contested within the forty (40) day period
10 from and after the effective date of this act.

11 SECTION 6. That Section 74-605, Idaho Code, be, and the same is hereby
12 amended to read as follows:

13 74-605. EXCLUSIONS. Nothing in this chapter shall prohibit:

14 (1) A public official or employee from speaking, campaigning, con-
15 tributing personal money or otherwise exercising the public official's
16 or employee's individual first amendment rights for political purposes,
17 provided no public funds are used for expenditures supporting the public
18 official or employee in such activity;

19 (2) A public entity, public official or employee from the neutral en-
20 couragement of voters to vote;

21 (3) An elected official or employee from personally campaigning or ad-
22 vocating for or against a ballot measure, provided no public funds, property
23 or resources are used for supporting the elected official or employee in such
24 activity;

25 (4) A public entity from preparing and distributing to electors an ob-
26 jective statement explaining the purpose and effect of the ballot measure,
27 including in the case of bond or levy elections the cost per taxpayer or tax-
28 able value, or similar information based on reasonable estimates prepared in
29 good faith;

30 (5) The formulation and publication of statements regarding proposed
31 amendments to the state constitution, as authorized by section 67-453, Idaho
32 Code;

33 (6) The publication of information described in sections ~~34-439,~~
34 ~~34-439A~~ 34-913, 34-914, and 34-1406, Idaho Code, as applicable, or other
35 provisions of law requiring notices and disclosures in connection with elec-
36 tions and ballot measures; or

37 (7) A balanced student classroom discussion or debate of current or
38 pending election issues."