

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 781

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO COUNTY INDIGENT SERVICES AND FINANCES; AMENDING SECTION 57-811,
2 IDAHO CODE, TO PROVIDE FOR A TRANSFER OF FUNDS FROM THE TAX RELIEF FUND;
3 AMENDING SECTION 63-3620F, IDAHO CODE, TO REVISE PROVISIONS REGARDING
4 THE DISTRIBUTION OF CERTAIN ONLINE SALES AND USE TAX REVENUE; AMEND-
5 ING SECTION 63-3638, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE
6 DISTRIBUTION OF SALES AND USE TAX REVENUE; REPEALING SECTION 31-863,
7 IDAHO CODE, RELATING TO THE LEVY FOR CHARITIES FUND; AMENDING SECTION
8 31-3401, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE POWERS AND
9 DUTIES OF COUNTY COMMISSIONERS WITH RESPECT TO NONMEDICAL ASSISTANCE
10 FOR INDIGENT PERSONS; REPEALING SECTION 31-3501, IDAHO CODE, RELAT-
11 ING TO A DECLARATION OF POLICY; REPEALING SECTION 31-3502, IDAHO CODE,
12 RELATING TO DEFINITIONS; AMENDING SECTION 31-3503, IDAHO CODE, TO RE-
13 MOVE PROVISIONS REGARDING POWERS AND DUTIES OF COUNTY COMMISSIONERS
14 AND TO REDESIGNATE THE SECTION; REPEALING SECTIONS 31-3503A, 31-3503B,
15 31-3503C, 31-3503D, 31-3503E, 31-3503F, 31-3504, 31-3505, 31-3505A,
16 31-3505B, 31-3505C, 31-3505D, 31-3505E, 31-3505F, AND 31-3505G, IDAHO
17 CODE, RELATING TO COUNTY HOSPITALS FOR THE INDIGENT SICK; AMENDING SEC-
18 TION 31-3505H, IDAHO CODE, TO REVISE PROVISIONS REGARDING ELIGIBILITY
19 FOR FINANCIAL ASSISTANCE AND TO REDESIGNATE THE SECTION; REPEALING SEC-
20 TIONS 31-3506, 31-3507, 31-3508, 31-3508A, 31-3509, AND 31-3510, IDAHO
21 CODE, RELATING TO COUNTY HOSPITALS FOR THE INDIGENT SICK; AMENDING SEC-
22 TION 31-3510A, IDAHO CODE, TO REVISE PROVISIONS REGARDING REIMBURSE-
23 MENT AND TO REDESIGNATE THE SECTION; REPEALING SECTION 31-3511, IDAHO
24 CODE, RELATING TO VIOLATIONS AND PENALTIES; AMENDING SECTION 31-3512,
25 IDAHO CODE, TO REDESIGNATE THE SECTION; AMENDING SECTION 31-3513, IDAHO
26 CODE, TO REDESIGNATE THE SECTION; AMENDING SECTION 31-3514, IDAHO CODE,
27 TO REDESIGNATE THE SECTION; AMENDING SECTION 31-3515, IDAHO CODE, TO
28 REDESIGNATE THE SECTION; AMENDING SECTION 31-3515A, IDAHO CODE, TO
29 REDESIGNATE THE SECTION; AMENDING SECTION 31-3516, IDAHO CODE, TO RE-
30 DESIGNATE THE SECTION; REPEALING SECTIONS 31-3517, 31-3518, 31-3519,
31 31-3520, AND 31-3521, IDAHO CODE, RELATING TO THE CATASTROPHIC HEALTH
32 CARE COST PROGRAM; REPEALING SECTIONS 31-3550, 31-3551, 31-3552,
33 31-3553, 31-3554, 31-3555, 31-3556, AND 31-3557, IDAHO CODE, RELAT-
34 ING TO THE ADVISORY PANEL FOR PRELITIGATION CONSIDERATION OF INDIGENT
35 RESOURCE ELIGIBILITY CLAIMS; AMENDING SECTION 63-802, IDAHO CODE, TO
36 REVISE PROVISIONS REGARDING TAXING DISTRICT BUDGET LIMITATIONS; PRO-
37 VIDING LEGISLATIVE INTENT; AMENDING CHAPTER 8, TITLE 19, IDAHO CODE,
38 BY THE ADDITION OF A NEW SECTION 19-847, IDAHO CODE, TO PROVIDE FOR THE
39 RESPONSIBILITY FOR INDIGENT PUBLIC DEFENSE; AMENDING SECTION 19-858,
40 IDAHO CODE, TO REVISE PROVISIONS REGARDING REIMBURSEMENT FOR LEGAL AS-
41 SISTANCE; AMENDING SECTION 19-863A, IDAHO CODE, TO REVISE PROVISIONS
42 REGARDING THE CAPITAL CRIMES DEFENSE FUND; AMENDING CHAPTER 8, TITLE
43 57, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 57-827, IDAHO CODE,
44 TO ESTABLISH THE STATE PUBLIC DEFENSE FUND; AMENDING SECTION 31-3607,
45

1 IDAHO CODE, TO REMOVE A CODE REFERENCE; AMENDING SECTION 39-424A, IDAHO
2 CODE, TO REMOVE A CODE REFERENCE; AMENDING SECTION 67-7903, IDAHO
3 CODE, TO REMOVE A PROVISION REGARDING THE COUNTY INDIGENT PROGRAM; AND
4 DECLARING AN EMERGENCY AND PROVIDING EFFECTIVE DATES.

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

6 SECTION 1. That Section 57-811, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 57-811. TAX RELIEF FUND. (1) There is hereby created in the state
9 treasury the tax relief fund to which shall be credited all moneys remitted
10 from sections 63-3620F and 63-3638, Idaho Code, from federal grants, dona-
11 tions, or any other source. Moneys in the fund are intended to fund future
12 tax relief statutes enacted by the legislature and may be expended pursuant
13 to appropriation. All interest earned on the investment of idle moneys in
14 the fund shall be returned to the fund.

15 (2) On July 15, 2021, the state controller shall transfer one hundred
16 eighty million dollars (\$180,000,000) from the tax relief fund to the 2021
17 Idaho tax rebate fund.

18 (3) For fiscal year 2022 and each fiscal year thereafter, the state con-
19 troller shall transfer one hundred ten million dollars (\$110,000,000) from
20 the tax relief fund to the general fund.

21 (4) In addition to any other transfers authorized under this section,
22 for fiscal year 2024, the state controller shall transfer up to twenty-four
23 million dollars (\$24,000,000) from the tax relief fund to the general fund.

24 SECTION 2. That Section 63-3620F, Idaho Code, be, and the same is hereby
25 amended to read as follows:

26 63-3620F. DISTRIBUTION OF TAX COLLECTED BY MARKETPLACE FACILITA-
27 TORS AND OUT-OF-STATE RETAILERS. (1) State sales and use taxes collected
28 by retailers without a physical presence in Idaho, as described in section
29 63-3611(3)(h), Idaho Code, and state sales and use taxes collected on trans-
30 actions facilitated for third-party sellers by marketplace facilitators, as
31 described in section 63-3605E, Idaho Code, shall be distributed as provided
32 in this section.

33 (2) From June 1, 2019, through June 30, 2024, all state sales and use
34 taxes described in subsection (1) of this section shall be distributed by the
35 state tax commission as follows:

36 (a) An amount of money shall be distributed to the state refund account
37 sufficient to pay current refund claims under this section. All refunds
38 authorized for payment by the state tax commission shall be paid through
39 the state refund account and those moneys are continuously appropri-
40 ated; and

41 (b) All remaining funds received pursuant to this section shall be
42 distributed to the tax relief fund established in section 57-811, Idaho
43 Code.

44 (3) On and after July 1, 2024, all state sales and use taxes described in
45 subsection (1) of this section shall be distributed by the state tax commis-
46 sion as follows:

1 ~~(a) An amount of money shall be distributed to the state refund account~~
 2 ~~sufficient to pay current refund claims under this section. All refunds~~
 3 ~~authorized for payment by the state tax commission shall be paid through~~
 4 ~~the state refund account, and those moneys are continuously appropri-~~
 5 ~~ated; and~~

6 ~~(b) The remaining funds shall be distributed through the distribu-~~
 7 ~~tion formula set forth for other sales and use tax revenue in section~~
 8 ~~63-3638, Idaho Code, except that the remainder after distribution shall~~
 9 ~~not be paid to the general fund pursuant to section 63-3638(15), Idaho~~
 10 ~~Code, but shall instead be paid to the tax relief fund established in~~
 11 ~~section 57-811, Idaho Code.~~

12 (4) Marketplace facilitators must obtain a separate seller's permit
 13 and collect and remit under that separate permit for state sales and use
 14 taxes collected on transactions facilitated for third-party sellers.

15 SECTION 3. That Section 63-3638, Idaho Code, be, and the same is hereby
 16 amended to read as follows:

17 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this
 18 chapter, except as may otherwise be required in sections 63-3203, 63-3620F,
 19 and 63-3709, Idaho Code, and except as provided in subsection (16) of this
 20 section, shall be distributed by the state tax commission as follows:

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

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

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

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

42 (5) An amount equal to the sum required by the provisions of sections
 43 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated
 44 by section 63-718(3), Idaho Code, is continuously appropriated and shall be
 45 paid as provided by sections 63-709 and 63-717, Idaho Code.

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

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

1 (8) For fiscal year 2011 and each fiscal year thereafter, four million
2 one hundred thousand dollars (\$4,100,000), of which two million two hundred
3 thousand dollars (\$2,200,000) shall be distributed to each of the forty-four
4 (44) counties in equal amounts and one million nine hundred thousand dol-
5 lars (\$1,900,000) shall be distributed to the forty-four (44) counties in
6 the proportion that the population of the county bears to the population of
7 the state. For fiscal year 2012 and for each fiscal year thereafter, the
8 amount distributed pursuant to this subsection shall be adjusted annually
9 by the state tax commission in accordance with the consumer price index for
10 all urban consumers (CPI-U) as published by the U.S. department of labor,
11 bureau of labor statistics, but in no fiscal year shall the total amount
12 allocated for counties under this subsection be less than four million one
13 hundred thousand dollars (\$4,100,000). Any increase resulting from the ad-
14 justment required in this section shall be distributed to each county in the
15 proportion that the population of the county bears to the population of the
16 state. Each county shall establish a special election fund to which shall
17 be deposited all revenues received from the distribution pursuant to this
18 subsection. All such revenues shall be used exclusively to defray the costs
19 associated with conducting elections as required of county clerks by the
20 provisions of section 34-1401, Idaho Code.

21 (9) One dollar (\$1.00) on each application for certificate of title
22 or initial application for registration of a motor vehicle, snowmobile,
23 all-terrain vehicle or other vehicle processed by the county assessor or the
24 Idaho transportation department, excepting those applications in which any
25 sales or use taxes due have been previously collected by a retailer, shall be
26 a fee for the services of the assessor of the county or the Idaho transporta-
27 tion department in collecting such taxes and shall be paid into the current
28 expense fund of the county or state highway account established in section
29 40-702, Idaho Code.

30 (10) Eleven and five-tenths percent (11.5%) is continuously appro-
31 priated and shall be distributed to the revenue-sharing account, which is
32 hereby created in the state treasury, ~~and the moneys in the revenue-sharing~~
33 ~~account will be paid in installments each calendar quarter by the state tax~~
34 ~~commission on and after July 1, 2020,~~ as follows:

35 (a) Forty-five and two-tenths percent (45.2%) shall be paid to the var-
36 ious cities as follows:

37 (i) The revenue-sharing amount calculated by the state tax com-
38 mission for the various cities for each quarter of fiscal year 2020
39 shall be the base amount for current quarterly revenue distribu-
40 tion amounts. The state tax commission shall calculate the per
41 capita distribution for each city resulting from the previous fis-
42 cal year's distributions.

43 (ii) If there is no change in the amount of the revenue-sharing
44 account from the same quarter of the previous fiscal year, then the
45 various cities shall receive the same amount received for the same
46 quarter of the previous fiscal year.

47 (iii) If the balance of the revenue-sharing account for the cur-
48 rent quarter is greater than the balance of the revenue-sharing
49 account for the same quarter of the previous fiscal year, then:

1 1. If the distributions made to the cities during the same
 2 quarter of the previous fiscal year were below the base
 3 amount established in fiscal year 2020, then the various
 4 cities shall first receive a proportional increase up to the
 5 base amount for each city and up to a one percent (1%) in-
 6 crease over such base amount. Any remaining moneys shall be
 7 distributed to cities with a below-average per capita dis-
 8 tribution in the proportion that the population of that city
 9 bears to the population of all cities with below-average per
 10 capita distributions within the state.

11 2. If the distributions made to the cities during the same
 12 quarter of the previous fiscal year were at or above the
 13 base amount established in fiscal year 2020, then the cities
 14 shall receive the same distribution they received during the
 15 same quarter of the previous fiscal year plus a proportional
 16 increase up to one percent (1%). Any remaining moneys shall
 17 be distributed to the cities with a below-average per capita
 18 distribution in the proportion that the population of that
 19 city bears to the population of all cities with a below-aver-
 20 age per capita distribution within the state.

21 (iv) If the balance of the revenue-sharing account for the cur-
 22 rent quarter is less than the balance of the revenue-sharing ac-
 23 count for the same quarter of the previous fiscal year, then the
 24 cities shall first receive a proportional reduction down to the
 25 base amount established in fiscal year 2020. If further reduc-
 26 tions are necessary, the cities shall receive reductions based on
 27 the proportion that each city's population bears to the population
 28 of all cities within the state.

29 (b) Forty-seven and one-tenth percent (47.1%) shall be paid to the var-
 30 ious counties as follows:

31 (i) In fiscal year 2023, two million seven hundred fifty thou-
 32 sand dollars (\$2,750,000) shall be transferred each quarter to the
 33 state public defense fund created in section 57-827, Idaho Code.
 34 In fiscal year 2024, five million five hundred thousand dollars
 35 (\$5,500,000) shall be transferred each quarter to the state pub-
 36 lic defense fund. In fiscal year 2025, eight million two hundred
 37 fifty thousand dollars (\$8,250,000) shall be transferred each
 38 quarter to the state public defense fund. For fiscal year 2026 and
 39 each fiscal year thereafter, eleven million dollars (\$11,000,000)
 40 shall be transferred each quarter to the state public defense
 41 fund.

42 (ii) Fifty-nine and eight-tenths percent (59.8%) of the amount to
 43 be distributed under this paragraph (b) of this subsection shall
 44 be distributed as follows:

45 1. 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 2. The balance of such amount shall be paid to the various
 49 counties, and each county shall be entitled to an amount in

1 the proportion that the population of that county bears to
2 the population of the state; and
3 (iii) Forty and two-tenths percent (40.2%) of the amount to be dis-
4 tributed under this paragraph (b) of this subsection shall be dis-
5 tributed as follows:

6 1. Each county that received a payment under the provisions
7 of section 63-3638(e), Idaho Code, as that subsection ex-
8 isted immediately prior to July 1, 2000, during the fourth
9 quarter of calendar year 1999, shall be entitled to a like
10 amount during succeeding calendar quarters.

11 2. If the dollar amount of money available under this sub-
12 section (10)(b)(iii) in any quarter does not equal the
13 amount paid in the fourth quarter of calendar year 1999, each
14 county's payment shall be reduced proportionately.

15 3. If the dollar amount of money available under this sub-
16 section (10)(b)(iii) in any quarter exceeds the amount paid
17 in the fourth quarter of calendar year 1999, each county
18 shall be entitled to a proportionately increased payment,
19 but such increase shall not exceed one hundred five percent
20 (105%) of the total payment made in the fourth quarter of
21 calendar year 1999.

22 4. If the dollar amount of money available under this sub-
23 section (10)(b)(iii) in any quarter exceeds one hundred five
24 percent (105%) of the total payment made in the fourth quar-
25 ter of calendar year 1999, any amount over and above such
26 one hundred five percent (105%) shall be paid to the various
27 counties in the proportion that the population of the county
28 bears to the population of the state; and

29 (c) 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 that received a payment under the provi-
33 sions 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)(c) 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)(c) in any quarter exceeds the amount distributed under
43 paragraph (c)(i) of this subsection, each special purpose tax-
44 ing 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 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 en-
15 titled to a payment under the provisions of this paragraph (c) of
16 this subsection.

17 (vii) For purposes of this paragraph (c) of this subsection, a spe-
18 cial purpose taxing district is any taxing district that is not a
19 city, a county, 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 (12) 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 section 63-602KK(4), Idaho
11 Code, for annual distribution to counties and other taxing districts for
12 replacement of property tax on personal property tax exemptions pursuant
13 to section 63-602KK(2), Idaho Code, which amounts are continuously ap-
14 propriated unless the legislature enacts a different appropriation for a
15 particular fiscal year. For purposes of the limitation provided by section
16 63-802, Idaho Code, moneys received pursuant to this section as property tax
17 replacement for property exempt from taxation pursuant to section 63-602KK,
18 Idaho Code, shall be treated as property tax revenues. If taxing districts
19 are consolidated, the resulting district is entitled to an amount equal to
20 the sum of the amounts that were received in the last calendar year by each
21 district pursuant to this subsection prior to the consolidation. If a taxing
22 district or revenue allocation area annexes territory, the distribution of
23 moneys received pursuant to this subsection shall be unaffected. Taxing
24 districts and revenue allocation areas formed after January 1, 2022, are not
25 entitled to a payment under the provisions of this subsection.

26 ~~(14) Amounts collected from purchasers and paid to the state of Idaho~~
27 ~~by retailers that are not engaged in business in this state and which re-~~
28 ~~tailer would not have been required to collect the sales tax, less amounts~~
29 ~~otherwise distributed in subsections (1) and (10) of this section, shall be~~
30 ~~distributed to the tax relief fund created in section 57-811, Idaho Code.~~
31 ~~The state tax commission will determine the amounts to be distributed un-~~
32 ~~der this subsection. For fiscal year 2023, thirty-four million dollars~~
33 ~~(\$34,000,000) shall be transferred to the state public defense fund created~~
34 ~~in section 57-827, Idaho Code. For fiscal year 2024, twenty-four million~~
35 ~~dollars (\$24,000,000) shall be transferred to the state public defense fund.~~
36 ~~For fiscal year 2025, fourteen million dollars (\$14,000,000) shall be trans-~~
37 ~~ferred to the state public defense fund. For fiscal year 2026, four million~~
38 ~~dollars (\$4,000,000) shall be transferred to the state public defense fund.~~

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

42 (16) (a) Four and five-tenths percent (4.5%), but not less than eighty
43 million dollars (\$80,000,000), is continuously appropriated and shall
44 be distributed to the transportation expansion and congestion mitiga-
45 tion fund established in section 40-720, Idaho Code.

46 (b) Any portion of the four and five-tenths percent (4.5%) provided for
47 in paragraph (a) of this subsection that exceeds eighty million dollars
48 (\$80,000,000) is continuously appropriated and shall be apportioned
49 to local units of government for local highway projects in the same
50 percentages provided for in section 40-709(1) through (3), Idaho Code.

1 Local units of government may pool funds allocated to them pursuant to
2 this paragraph for local highway projects.

3 (c) The distribution provided for in this subsection must immediately
4 follow the distribution provided for in subsection (10) of this sec-
5 tion.

6 SECTION 4. That Section [31-863](#), Idaho Code, be, and the same is hereby
7 repealed.

8 SECTION 5. That Section 31-3401, Idaho Code, be, and the same is hereby
9 amended to read as follows:

10 31-3401. POWERS AND DUTIES OF THE BOARD OF COUNTY COMMISSIONERS. The
11 boards of county commissioners in their respective counties shall, under
12 such limitations and restrictions as are prescribed by law, evaluate the
13 need and provide to indigent person-(s) nonmedical assistance in a temporary
14 situation only when no alternatives exist. Nothing in this chapter shall
15 imply county assistance is to be provided on a continuing basis. Boards of
16 county commissioners, by resolution, shall promulgate policies and proce-
17 dures, may negotiate payment to providers, and may contract for nonmedical
18 services, pursuant to this chapter. ~~For the purpose of funding Boards of~~
19 ~~county commissioners may fund nonmedical services for indigent persons,~~
20 ~~boards of county commissioners are authorized to levy an ad valorem tax from~~
21 ~~the county current expense fund pursuant to section 31-3503 63-805,~~ Idaho
22 Code.

23 SECTION 6. That Section [31-3501](#), Idaho Code, be, and the same is hereby
24 repealed.

25 SECTION 7. That Section [31-3502](#), Idaho Code, be, and the same is hereby
26 repealed.

27 SECTION 8. That Section 31-3503, Idaho Code, be, and the same is hereby
28 amended to read as follows:

29 31-3503~~1~~. POWERS AND DUTIES OF COUNTY COMMISSIONERS. The county com-
30 missioners in their respective counties shall, under such limitations and
31 restrictions as are prescribed by law, ÷

32 ~~(1) Pay for necessary medical services for the medically indigent res-~~
33 ~~idents of their counties as provided in this chapter and as approved by the~~
34 ~~county commissioners at the reimbursement rate up to the total sum of eleven~~
35 ~~thousand dollars (\$11,000) in the aggregate per resident in any consecutive~~
36 ~~twelve (12) month period or contract for the provision of necessary medical~~
37 ~~services pursuant to sections 31-3520 and 31-3521, Idaho Code.~~

38 ~~(2) Have the right to contract with providers, transfer patients, ne-~~
39 ~~gotiate provider agreements, conduct utilization management or any portion~~
40 ~~thereof, pay for authorized expenses directly, or indirectly through the~~
41 ~~use of alternative programs, that would assist in managing costs of provid-~~
42 ~~ing health care for indigent persons, and all other powers incident to the~~
43 ~~county's duties created by this chapter.~~

1 ~~(3) Cooperate with the department, the board and contractors retained~~
2 ~~by the department or the board to provide services including, but not limited~~
3 ~~to, medicaid eligibility review and utilization management on behalf of the~~
4 ~~counties and the board.~~

5 (4) ~~H~~ave the jurisdiction and power to provide county hospitals and
6 public general hospitals for the county and others who are sick, injured,
7 maimed, aged and infirm and to erect, enlarge, purchase, lease, or otherwise
8 acquire, and to officer, maintain and improve hospitals, hospital grounds,
9 nurses' homes, shelter care facilities and residential or assisted living
10 facilities as defined in section 39-3301, Idaho Code, superintendent's
11 quarters, medical clinics, as that term is defined in section 39-1319, Idaho
12 Code, medical clinic grounds or any other necessary buildings, and to equip
13 the same, and to replace equipment, and for this purpose said commissioners
14 may levy an additional tax of not to exceed six hundredths percent (.06%) of
15 the market value for assessment purposes on all taxable property within the
16 county. The term "public general hospitals" as used in this subsection shall
17 be construed to include nursing homes.

18 SECTION 9. That Section [31-3503A](#), Idaho Code, be, and the same is hereby
19 repealed.

20 SECTION 10. That Section [31-3503B](#), Idaho Code, be, and the same is
21 hereby repealed.

22 SECTION 11. That Section [31-3503C](#), Idaho Code, be, and the same is
23 hereby repealed.

24 SECTION 12. That Section [31-3503D](#), Idaho Code, be, and the same is
25 hereby repealed.

26 SECTION 13. That Section [31-3503E](#), Idaho Code, be, and the same is
27 hereby repealed.

28 SECTION 14. That Section [31-3503F](#), Idaho Code, be, and the same is
29 hereby repealed.

30 SECTION 15. That Section [31-3504](#), Idaho Code, be, and the same is hereby
31 repealed.

32 SECTION 16. That Section [31-3505](#), Idaho Code, be, and the same is hereby
33 repealed.

34 SECTION 17. That Section [31-3505A](#), Idaho Code, be, and the same is
35 hereby repealed.

36 SECTION 18. That Section [31-3505B](#), Idaho Code, be, and the same is
37 hereby repealed.

38 SECTION 19. That Section [31-3505C](#), Idaho Code, be, and the same is
39 hereby repealed.

40 SECTION 20. That Section [31-3505D](#), Idaho Code, be, and the same is
41 hereby repealed.

1 SECTION 21. That Section [31-3505E](#), Idaho Code, be, and the same is
2 hereby repealed.

3 SECTION 22. That Section [31-3505F](#), Idaho Code, be, and the same is
4 hereby repealed.

5 SECTION 23. That Section [31-3505G](#), Idaho Code, be, and the same is
6 hereby repealed.

7 SECTION 24. That Section [31-3505H](#), Idaho Code, be, and the same is
8 hereby amended to read as follows:

9 [31-3505H2](#). ELIGIBILITY FOR FINANCIAL ASSISTANCE. (1) Notwithstanding
10 any provision of law or rule to the contrary, no person eligible for medicaid
11 pursuant to section 56-254 or 56-267, Idaho Code, shall be eligible for fi-
12 nancial assistance pursuant to this chapter as it existed on March 1, 2022.

13 (2) Notwithstanding any provision of law or rule to the contrary, no
14 person eligible for health insurance shall be eligible for financial assis-
15 tance pursuant to this chapter as it existed on March 1, 2022.

16 (3) Notwithstanding any provision of law or rule to the contrary, no
17 person in a commitment proceeding pursuant to chapter 3, title 66, Idaho
18 Code, who is eligible for medicaid or eligible for health insurance shall be
19 eligible for financial assistance pursuant to this chapter as it existed on
20 March 1, 2022.

21 (4) A board of county commissioners, the board of the catastrophic
22 health care cost program, or the department of health and welfare receiving
23 an application for assistance for services provided through March 31, 2022,
24 shall process such application pursuant to this chapter as it existed on
25 March 1, 2022.

26 (5) It is the intent of the legislature that moneys saved by counties
27 pursuant to this section may be used for additional county aid to public
28 health districts as required by section 39-424A, Idaho Code.

29 SECTION 25. That Section [31-3506](#), Idaho Code, be, and the same is hereby
30 repealed.

31 SECTION 26. That Section [31-3507](#), Idaho Code, be, and the same is hereby
32 repealed.

33 SECTION 27. That Section [31-3508](#), Idaho Code, be, and the same is hereby
34 repealed.

35 SECTION 28. That Section [31-3508A](#), Idaho Code, be, and the same is
36 hereby repealed.

37 SECTION 29. That Section [31-3509](#), Idaho Code, be, and the same is hereby
38 repealed.

39 SECTION 30. That Section [31-3510](#), Idaho Code, be, and the same is hereby
40 repealed.

1 SECTION 31. That Section 31-3510A, Idaho Code, be, and the same is
2 hereby amended to read as follows:

3 ~~31-3510A03.~~ REIMBURSEMENT. (1) ~~Receipt of An applicant that received~~
4 ~~services through March 31, 2022, and was approved for financial assistance~~
5 ~~pursuant to this chapter~~ shall obligate an applicant to reimburse the obli-
6 gated county and the ~~board~~ state for such reasonable portion of the financial
7 assistance paid on behalf of the applicant as the county commissioners may
8 determine that the applicant is able to pay from resources over a reasonable
9 period of time. Cash amounts received shall be prorated between the county
10 and the ~~board~~ state in proportion to the amount each has paid. Moneys dis-
11 bursed to the state shall be deposited into the state general fund.

12 (2) A final determination shall not relieve the applicant's duty to
13 make additional reimbursement from resources if the county commissioners
14 subsequently find within a reasonable period of time that there has been a
15 substantial change in circumstances such that the applicant is able to pay
16 additional amounts up to the total claim paid on behalf of the applicant.

17 (3) A final determination shall not prohibit the county commissioners
18 from reviewing a petition from an applicant to reduce an order of reimburse-
19 ment based on a substantial change in circumstances.

20 (4) The automatic lien created pursuant to the chapter may be filed and
21 recorded in any county of this state wherein the applicant has resources and
22 may be liquidated or unliquidated in amount. Nothing herein shall prohibit
23 an applicant from executing a consensual lien in addition to the automatic
24 lien created by filing an application pursuant to this chapter. In the event
25 that resources can be located in another state, the clerk may file the lien
26 with the district court and provide notice to the recipient. The recipient
27 shall have twenty (20) days to object, following which the district court
28 shall enter judgment against the recipient. The judgment entered may there-
29 after be filed as provided for the filing of a foreign judgment in that juris-
30 diction.

31 (5) The county shall have the same right of recovery as provided to the
32 state of Idaho pursuant to sections 56-218 and 56-218A, Idaho Code.

33 (6) The county commissioners may require the employment of such of the
34 medically indigent as are capable and able to work and whose attending physi-
35 cian certifies they are capable of working.

36 (7) That portion of the moneys received by a county as reimbursement
37 that are not assigned to the ~~eatastrophic health care cost program~~ state
38 shall be credited to the respective county ~~medically indigent~~ current ex-
39 penditure fund.

40 (8) ~~If, after a hearing, the final determination of the county commis-~~
41 ~~sioners is to require a reimbursement amount or rate the applicant believes~~
42 ~~excessive, the applicant may seek judicial review of the final determination~~
43 ~~of the county commissioners in the manner provided in section 31-1506, Idaho~~
44 ~~Code. The automatic lien attached to an application for services received~~
45 ~~through March 31, 2022, pursuant to this chapter as it existed on March 1,~~
46 ~~2022, shall remain solely for the collection of reimbursement pursuant to~~
47 ~~this section.~~

48 SECTION 32. That Section [31-3511](#), Idaho Code, be, and the same is hereby
49 repealed.

1 SECTION 33. That Section 31-3512, Idaho Code, be, and the same is hereby
2 amended to read as follows:

3 31-351204. JOINT COUNTY HOSPITALS. Recognizing the need of hospitals
4 for the public welfare and the burden for one (1) county to finance the cost
5 of such construction, operation and maintenance thereof within its own
6 boundaries under certain circumstances, the county commissioners in their
7 respective counties shall have the power to jointly and severally enter
8 into contracts or agreements with one (1) or more adjoining counties to con-
9 struct, operate and maintain joint county hospitals, either within or with-
10 out the boundaries of such counties, upon a finding of each such county com-
11 missioners that there is a public necessity requiring the financing of such
12 hospital facilities jointly with one (1) or more adjoining counties. The
13 county commissioners shall have the same powers to operate, finance and bond
14 for such joint county hospitals as they would have for a county hospital.

15 SECTION 34. That Section 31-3513, Idaho Code, be, and the same is hereby
16 amended to read as follows:

17 31-351305. ELECTION FOR ISSUANCE OF BONDS. The county commission-
18 ers may, when they deem the welfare of their counties require it, or when
19 petitioned thereto by a number of resident taxpayers of their respective
20 counties equal to five percent (5%) of the number of persons voting for the
21 secretary of state of the state of Idaho, at the election next preceding
22 the date of such petition, submit to the qualified electors of said county
23 at any election held as provided in section 34-106, Idaho Code, the propo-
24 sition whether negotiable coupon bonds of the county to the amount stated
25 in such proposition shall be issued and sold for the purpose of providing
26 such hospital, hospital grounds, nurses' homes, nursing homes, residential
27 or assisted living facilities, shelter care facilities, medical clinics,
28 superintendent's quarters, or any other necessary buildings, and equip-
29 ment, and may on their own initiative submit to the qualified electors
30 of the county at any general election the proposition whether negotiable
31 coupon bonds of the county to the amount stated in such proposition shall
32 be issued and sold for the purpose of providing for the extension and en-
33 largement of existing hospital, hospital grounds, nurses' homes, nursing
34 homes, residential or assisted living facilities, shelter care facilities,
35 medical clinics or grounds, superintendent's quarters, or any other neces-
36 sary buildings, and equipment, and when authorized thereto by two-thirds
37 (2/3) vote at such election, shall issue and sell such coupon bonds and use
38 the proceeds therefrom for the purposes authorized by such election. Said
39 proposition may be submitted to the qualified electors at an election held
40 subject to the provisions of section 34-106, Idaho Code, if the county com-
41 missioners shall by resolution so determine. No person shall be qualified
42 to vote at any election held under the provisions of this section unless he
43 shall possess all the qualifications required of electors under the general
44 laws of this state.

45 The county commissioners shall be governed in calling and holding such
46 election and in the issuance and sale of such bonds, and in the providing
47 for the payment of the principal and interest thereon by the provisions of
48 chapter 19, title 31, Idaho Code, and by the provisions of chapter 2, title

1 57, Idaho Code; provided, however, that when such bonds have been issued and
2 sold and a period of two (2) years or more has elapsed from the date of sale
3 of said bonds and for any reason the proceeds from the sale of said bonds or
4 other moneys appropriated for the purpose for which said bonds were issued,
5 have not been used for the purpose for which they were appropriated or said
6 bond issue made, the county commissioners may, with the written consent of
7 all of the bondholders first having been obtained, submit to the qualified
8 electors, as herein defined, the question of spending such moneys for a defi-
9 nite purpose. The purpose for which it is decided to spend such moneys shall
10 be clearly and plainly stated on the ballot. If a majority of the qualified
11 electors shall vote in favor of spending such moneys for the purpose stated,
12 the county commissioners shall proceed in the same manner as if such differ-
13 ent purpose had been the original purpose for such bond issue or appropria-
14 tion. Provided, further that if less than a majority of the qualified elec-
15 tors shall vote in favor of spending such moneys for such different purpose,
16 or if no such election should be had, when all of the bonds shall have been re-
17 tired, such excess moneys shall be placed in the general fund.

18 SECTION 35. That Section 31-3514, Idaho Code, be, and the same is hereby
19 amended to read as follows:

20 31-351406. INTERNAL MANAGEMENT -- ACCOUNTS AND REPORTS. Such facili-
21 ties as referred to in section 31-3503-~~(2)~~, Idaho Code, may suitably provide
22 for and accept other patients and must charge and accept payments from such
23 other patients as are able to make payments for services rendered and care
24 given. The county commissioners may make suitable rules and regulations for
25 the management and operation of such property by a suitable board of control,
26 or otherwise, or for carrying out such hospital uses and purposes under a
27 lease of the same.

28 The boards or officers or lessees of such hospital property shall render
29 accounts and reports to the county commissioners as may be required by the
30 county commissioners; and shall render accounts and deliver over any and all
31 moneys received by them for the county to the county treasurer to be credited
32 to the operation expense of hospitals and indigent sick and otherwise depen-
33 dent poor of the county in such manner as provided by law for the handling of
34 funds of this kind.

35 Said board of control may permit persons from out of the county where
36 such hospital is located to be admitted for hospitalization to such hospi-
37 tal. As to such cases special rates for the use and service of such hospi-
38 tal may be provided which rates shall apply equally to all such patients who
39 do not pay taxes within the county where such hospital is located. The pur-
40 pose of providing such special rates shall be to compel persons living out of
41 the county where such hospital is located, and who receive hospitalization
42 in such hospital, to bear a just burden of the cost of construction and main-
43 tenance of such hospital.

44 SECTION 36. That Section 31-3515, Idaho Code, be, and the same is hereby
45 amended to read as follows:

46 31-351507. LEASE OR SALE. Such counties acting through their county
47 commissioners shall have the right to lease such hospitals upon such terms

1 and for such a length of time as they may decide, or to sell the same; pro-
2 vided, however, that no such lease or sale, except those leases entered into
3 between such counties and the Idaho health facilities authority as provided
4 in section 31-836, Idaho Code, shall be final or valid unless and until it
5 has been approved by a majority of the qualified electors of said county vot-
6 ing on such question at an election held subject to the provisions of section
7 34-106, Idaho Code; except if a hospital district has been created under the
8 provisions of chapter 13, title 39, Idaho Code, county commissioners shall
9 have the right to lease, as provided in section 31-836, Idaho Code, such hos-
10 pitals within a created hospital district to the hospital district without
11 submitting the question of lease or sale to the qualified electors of the
12 county or the respective hospital district.

13 SECTION 37. That Section 31-3515A, Idaho Code, be, and the same is
14 hereby amended to read as follows:

15 ~~31-3515A08~~. CONVEYANCE, LEASE OF COUNTY HOSPITAL TO NONPROFIT COR-
16 PORATION. (1) As an alternative to the procedure set forth in section
17 31-351507, Idaho Code, counties acting through their respective county com-
18 missioners may convey or lease county hospitals, and the equipment therein,
19 subject to the following conditions:

20 (a) The entity to which the hospital is to be transferred shall be a non-
21 profit corporation;

22 (b) No lease term shall exceed ninety-nine (99) years. This subsection
23 supersedes that part of section 31-836, Idaho Code, which is inconsis-
24 tent herewith;

25 (c) The governing body of the nonprofit corporation must be composed
26 initially of the incumbent members of the board of hospital trustees, as
27 individuals. The articles of incorporation must provide for a member-
28 ship of the corporation which is:

29 (i) Broadly representative of the public and includes residents
30 of each incorporated city in the county and of the unincorporated
31 area of the county; or

32 (ii) A single nonprofit corporate member having articles of
33 incorporation which provide for a membership of that corpora-
34 tion which is broadly representative of the public and includes
35 residents of each incorporated city in the county and of the unin-
36 corporated area of the county.

37 The articles must further provide for the selection of the governing
38 body by the membership of the corporation, or exclusively by a parent
39 corporation which is the corporate member, with voting power, and not
40 by the governing body itself, except to fill a vacancy for the unexpired
41 term. The articles must further provide that no member of the governing
42 body shall serve more than two (2) consecutive three (3) year terms.

43 (d) The nonprofit corporation must provide care for indigent patients,
44 and receive any person falling sick or maimed within the county.

45 (e) The transfer agreement must provide for the transfer of patients,
46 staff and employees, and for the continuing administration of any
47 trusts or bequests or maintenance of records pertaining to the existing
48 public hospital.

1 (f) The transfer or lease agreement shall provide for a transfer or
2 lease price which shall be either of the following:

3 (i) The acceptance of all assets and assumption of all liabilities;
4 or

5 (ii) Such other price as the commissioners and the nonprofit corporation
6 may agree.

7 (2) If any hospital which has been conveyed pursuant to this section
8 ceases to be used as a nonprofit hospital, unless the premises so conveyed
9 are sold and the proceeds used to erect or enlarge another nonprofit hospital
10 for the county, the hospital so conveyed reverts to the ownership of
11 the county. If any hospital which has been leased pursuant to this section
12 ceases to be used as a nonprofit hospital, the lease shall terminate.

13 (3) The provisions of section 31-808, Idaho Code, with respect to the
14 sale and disposition of real and personal property owned by the county, shall
15 not apply to transactions covered by section 31-351~~5~~07, Idaho Code, and this
16 section.

17 SECTION 38. That Section 31-3516, Idaho Code, be, and the same is hereby
18 amended to read as follows:

19 31-351~~6~~09. SEPARABILITY. If any provision of this chapter or the application
20 thereof to any person or circumstance is held invalid, such invalidity shall
21 not affect other provisions or applications of this chapter, which can be given
22 effect without the invalid provisions or applications, and to this end the provisions
23 of this chapter are declared to be severable.

24 SECTION 39. That Section [31-3517](#), Idaho Code, be, and the same is hereby
25 repealed.

26 SECTION 40. That Section [31-3518](#), Idaho Code, be, and the same is hereby
27 repealed.

28 SECTION 41. That Section [31-3519](#), Idaho Code, be, and the same is hereby
29 repealed.

30 SECTION 42. That Section [31-3520](#), Idaho Code, be, and the same is hereby
31 repealed.

32 SECTION 43. That Section [31-3521](#), Idaho Code, be, and the same is hereby
33 repealed.

34 SECTION 44. That Section [31-3550](#), Idaho Code, be, and the same is hereby
35 repealed.

36 SECTION 45. That Section [31-3551](#), Idaho Code, be, and the same is hereby
37 repealed.

38 SECTION 46. That Section [31-3552](#), Idaho Code, be, and the same is hereby
39 repealed.

40 SECTION 47. That Section [31-3553](#), Idaho Code, be, and the same is hereby
41 repealed.

1 SECTION 48. That Section [31-3554](#), Idaho Code, be, and the same is hereby
2 repealed.

3 SECTION 49. That Section [31-3555](#), Idaho Code, be, and the same is hereby
4 repealed.

5 SECTION 50. That Section [31-3556](#), Idaho Code, be, and the same is hereby
6 repealed.

7 SECTION 51. That Section [31-3557](#), Idaho Code, be, and the same is hereby
8 repealed.

9 SECTION 52. That Section 63-802, Idaho Code, be, and the same is hereby
10 amended to read as follows:

11 63-802. LIMITATION ON BUDGET REQUESTS -- LIMITATION ON TAX CHARGES --
12 EXCEPTIONS. (1) Except as otherwise provided in this section, no taxing dis-
13 trict shall certify a budget request for an amount of property tax revenues
14 to finance an annual budget that exceeds the maximum sum permitted under this
15 section:

16 (a) (i) The highest dollar amount of property taxes certified for
17 its annual budget for any one (1) of the three (3) tax years preced-
18 ing the current tax year, which amount may be increased by a growth
19 factor of not to exceed three percent (3%) plus the amount of rev-
20 enue calculated as described in this subsection. The taxing dis-
21 trict shall determine what portion of the three percent (3%) in-
22 crease permitted under this subparagraph that it requires and then
23 calculate a preliminary levy rate based on the percent chosen. In
24 calculating the preliminary levy rate, the most current taxable
25 market value shall be used, except that for taxable market values
26 of centrally assessed operating property, the prior year's valua-
27 tion may be used instead of the current year's taxable market val-
28 ues. The preliminary levy rate shall be multiplied by the value
29 shown on the new construction roll compiled pursuant to section
30 63-301A, Idaho Code, and by ninety percent (90%) of the value of
31 annexation during the previous calendar year, as certified by the
32 state tax commission for taxable market values of operating prop-
33 erty of public utilities and by the county assessor; except for a
34 fire protection district annexing property prior to July 1, 2021,
35 pursuant to section 31-1429, Idaho Code, the new levy rate shall be
36 multiplied by one hundred percent (100%) of the value of any such
37 property annexed prior to July 1, 2021.

38 (ii) The total budget increase calculated under this paragraph
39 must not exceed eight percent (8%), except that any distribution
40 of funds to a taxing district as a result of the termination of a
41 revenue allocation area of an urban renewal district pursuant to
42 section 50-2909(4), Idaho Code, shall not be subject to such limi-
43 tation.

44 (iii) Following the first year in which a fire protection district
45 has annexed city property pursuant to section 31-1429, Idaho Code,
46 the city shall subtract an amount equal to the moneys spent on fire

1 protection services during the last full year the city provided
2 fire protection services to its residents from its budget limita-
3 tion under this section.

4 (b) If the taxing district has not imposed a levy for three (3) or more
5 years, the highest dollar amount of property taxes certified for its an-
6 nual budget for the purpose of paragraph (a) (i) of this subsection shall
7 be the dollar amount of property taxes certified for its annual budget
8 during the last year in which a levy was made.

9 (c) The dollar amount of the actual budget request may be substituted
10 for the amount in paragraph (a) of this subsection if the taxing dis-
11 trict is newly created, except as may be provided in paragraph (i) of
12 this subsection.

13 (d) This section does not apply to school district levies imposed in
14 section 33-802, Idaho Code.

15 (e) (i) In the case of a nonschool district for which less than the
16 maximum allowable increase in the dollar amount of property taxes
17 is certified for annual budget purposes in any one (1) year, such a
18 district may, in any following year, recover the forgone increase
19 by certifying, in addition to any increase otherwise allowed, any
20 or all of the increase originally forgone. Provided however, that
21 prior to budgeting any forgone increase, the district must provide
22 notice of its intent to do so, hold a public hearing, which may be
23 in conjunction with its annual budget hearing, and certify by res-
24 olution the amount of forgone increase to be budgeted and the spe-
25 cific purpose for which the forgone increase is being budgeted.
26 Upon adoption of the resolution, the clerk of the district shall
27 file a copy of the resolution with the county clerk and the state
28 tax commission. Said additional amount shall be included in fu-
29 ture calculations for increases as allowed, except as provided in
30 subparagraph (iii) of this paragraph.

31 (ii) If the forgone increase is budgeted for the purpose of main-
32 tenance and operations, the rate of recovering the reserved for-
33 gone moneys may increase the taxing district's budget by no more
34 than one percent (1%) per year. Provided, however, this cap shall
35 not apply to a taxing district that budgets its reserved forgone
36 moneys for the purpose of maintenance and operations as long as it
37 does not budget, or reserve as forgone, any portion of the three
38 percent (3%) increase otherwise allowed and does not budget any
39 new construction or annexation increases.

40 (iii) If the forgone increase is budgeted for a capital project or
41 projects, the rate of recovering the reserved forgone moneys may
42 not exceed three percent (3%) of the taxing district's budget for
43 the year in which the forgone increase is budgeted. Forgone moneys
44 budgeted for a capital project must be deducted from the taxing
45 district's forgone balance in the year in which it is budgeted.
46 Upon completion of such a capital project, the taxing district
47 shall certify such completion to the state tax commission and
48 county clerk. If, upon certification, the state tax commission
49 finds that the taxing district included forgone moneys for a capi-
50 tal project in calculating the increase permitted under paragraph

1 (a) of this subsection, the state tax commission shall direct the
2 taxing district to reduce its property tax budget for any year
3 in which the forgone moneys were used to calculate a budget in-
4 crease, in an amount equal to the forgone moneys budgeted plus any
5 increases attributed to the forgone moneys improperly included in
6 the taxing district's property tax budget. For the purpose of this
7 paragraph, a capital project includes:

- 8 1. The construction, expansion, renovation, or replacement
9 of public facilities, including the acquisition of land and
10 other site improvements;
- 11 2. The construction, expansion, or reconstruction of public
12 works improvements, including roads, bridges, water sys-
13 tems, sewer systems, and broadband systems; and
- 14 3. The purchase of equipment with a useful life of ten (10)
15 years or more.

16 (f) If a taxing district elects to budget less than the maximum allow-
17 able increase in the dollar amount of property taxes, the taxing dis-
18 trict may reserve the right to recover all or any portion of that year's
19 forgone increase in a subsequent year by adoption of a resolution spec-
20 ifying the dollar amount of property taxes being reserved. Otherwise,
21 that year's forgone increase may not be recovered under paragraph (e) of
22 this subsection. The district must provide notice of its intent to do
23 so and hold a public hearing, which may be in conjunction with its an-
24 nual budget hearing if applicable. The resolution to reserve the right
25 to recover the forgone increase for that year shall be adopted at the an-
26 nual budget hearing of the taxing district if the district has a budget
27 hearing requirement.

28 (g) In the case of cities, if the immediately preceding year's levy
29 subject to the limitation provided by this section is less than 0.004,
30 the city may increase its budget by an amount not to exceed the differ-
31 ence between 0.004 and actual prior year's levy multiplied by the prior
32 year's market value for assessment purposes. The additional amount
33 must be approved by sixty percent (60%) of the voters voting on the ques-
34 tion at an election called for that purpose and held on the date in May or
35 November provided by law and may be included in the annual budget of the
36 city for purposes of this section.

37 (h) A taxing district may submit to the electors within the district
38 the question of whether the budget from property tax revenues may be
39 increased beyond the amount authorized in this section, but not beyond
40 the levy authorized by statute. The additional amount must be approved
41 by sixty-six and two-thirds percent (66 2/3%) or more of the voters
42 voting on the question at an election called for that purpose and held
43 on the May or November dates provided by section 34-106, Idaho Code.
44 If approved by the required minimum sixty-six and two-thirds percent
45 (66 2/3%) of the voters voting at the election, the new budget amount
46 shall be the base budget for the purposes of this section.

47 (i) When a nonschool district consolidates with another nonschool
48 district or dissolves and a new district performing similar governmen-
49 tal functions as the dissolved district forms with the same boundaries
50 within three (3) years, the maximum amount of a budget of the district

1 from property tax revenues shall not be greater than the sum of the
2 amounts that would have been authorized by this section for the district
3 itself or for the districts that were consolidated or dissolved and in-
4 corporated into a new district.

5 (j) This section does not apply to cooperative service agency levies
6 imposed in sections 33-317 and 33-317A, Idaho Code.

7 (k) The amount of money received in the twelve (12) months immediately
8 preceding June 30 of the current tax year as a result of distributions of
9 the tax provided in section 63-3502B(2), Idaho Code.

10 (2) In the case of fire districts, during the year immediately follow-
11 ing the election of a public utility or public utilities to consent to be pro-
12 vided fire protection pursuant to section 31-1425, Idaho Code, the maximum
13 amount of property tax revenues permitted in subsection (1) of this section
14 may be increased by an amount equal to the current year's taxable value of the
15 consenting public utility or public utilities multiplied by that portion of
16 the prior year's levy subject to the limitation provided by subsection (1) of
17 this section.

18 (3) No board of county commissioners shall set a levy, nor shall the
19 state tax commission approve a levy for annual budget purposes, which ex-
20 ceeds the limitation imposed in subsection (1) of this section unless au-
21 thority to exceed such limitation has been approved by a majority of the tax-
22 ing district's electors voting on the question at an election called for that
23 purpose and held pursuant to section 34-106, Idaho Code, provided however,
24 that such voter approval shall be for a period of not to exceed two (2) years.

25 (4) The amount of property tax revenues to finance an annual budget does
26 not include revenues from nonproperty tax sources and does not include rev-
27 enue from levies for the payment of judicially confirmed obligations pur-
28 suant to sections 63-1315 and 63-1316, Idaho Code, and revenue from levies
29 that are voter-approved for bonds, override levies or supplemental levies,
30 plant facilities reserve fund levies, school emergency fund levies or for
31 levies applicable to newly annexed property or for levies applicable to new
32 construction as evidenced by the value of property subject to the occupancy
33 tax pursuant to section 63-317, Idaho Code, for the preceding tax year. The
34 amount of property tax revenues to finance an annual budget does not include
35 any property taxes that were collected and refunded on property that is ex-
36 empt from taxation, pursuant to section 63-1305C, Idaho Code.

37 (5) The amount of property tax revenues to finance an annual budget
38 shall include moneys received as recovery of property tax for a revoked pro-
39 visional property tax exemption under section 63-1305C, Idaho Code.

40 (6) For tax year 2022, before calculating the amount required in sub-
41 section (1) (a) (i) of this section, the board of county commissioners of each
42 county shall reduce the approved property tax levy portion of its budget for
43 the immediate prior three (3) years in an amount equal to the amount budgeted
44 from property tax dollars for indigent defense services. The reduced budget
45 amount shall be the base budget for the purposes of this section.

46 (7) For tax year 2022 and each year thereafter, before calculating the
47 amount required in subsection (1) (a) (i) of this section, each city council
48 shall reduce the dollar amount of property tax levied for the previous three
49 (3) tax years by fifty percent (50%) of the amount by which the moneys re-
50 ceived by the city for the twelve (12) month period ending June 30 of the cur-

1 rent year exceed the moneys received by the city for the previous year pur-
 2 suant to the provisions of section 63-3638(10), Idaho Code. Beginning in
 3 tax year 2022, the reduced budget amount shall be the base budget for the
 4 purposes of this section. The state tax commission shall certify the total
 5 amounts for 2019, 2020, and 2021 and the proportional reductions to each tax-
 6 ing district by the second Monday in August.

7 SECTION 53. LEGISLATIVE INTENT. The Legislature finds that an impor-
 8 tant objective of this act is to provide property tax relief to Idahoans by
 9 repealing certain county levies and replacing the amount that counties would
 10 have levied for two years with state funds. Additionally, this act estab-
 11 lishes a dedicated funding source for the provision of public defense in this
 12 state and, on and after October 1, 2022, relieves counties of the statutory
 13 responsibility to fund and operate indigent public defense and, on and af-
 14 ter October 1, 2024, relieves counties of the responsibility of providing
 15 indigent public defense services. Consequently, this act creates a window
 16 of opportunity to determine a new model by which the State of Idaho will ful-
 17 fill its constitutional obligation to provide adequate indigent public de-
 18 fense after October 1, 2024. Therefore, it is the intent of the Legislature
 19 that before the adjournment sine die of the next regular session of the Idaho
 20 Legislature a state indigent public defense system be enacted using the ded-
 21 icated fund created in this act. It is the intent of the Legislature that all
 22 administrative rules promulgated by the public defense commission shall ex-
 23 pire on and after October 1, 2024, after the transition to a state indigent
 24 public defense system.

25 SECTION 54. That Chapter 8, Title 19, Idaho Code, be, and the same is
 26 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
 27 igned as Section 19-847, Idaho Code, and to read as follows:

28 19-847. PUBLIC DEFENSE AND COUNTIES. Notwithstanding any other provi-
 29 sion of law to the contrary, including this chapter and the administrative
 30 rules promulgated thereunder, on and after October 1, 2022:

31 (1) All counties are released from any further financial obligation to
 32 provide indigent public defense; and

33 (2) The state assumes the full financial obligation to provide indigent
 34 public defense pursuant to the sixth amendment of the United States consti-
 35 tution and section 13, article I of the constitution of the state of Idaho.

36 SECTION 55. That Section 19-858, Idaho Code, be, and the same is hereby
 37 amended to read as follows:

38 19-858. REIMBURSEMENT ~~TO COUNTY~~ -- WHEN AUTHORIZED. (1) The
 39 ~~prosecuting attorney of each county~~ attorney general may, on behalf of the
 40 ~~county state~~, recover payment or reimbursement, as the case may be, from each
 41 person who has received legal assistance or another benefit under this ~~act~~
 42 chapter:

43 (a) To which he was not entitled;

44 (b) With respect to which he was not an indigent person when he received
 45 it; or

1 (c) With respect to which he has failed to make the certification re-
2 quired under section 19-854, Idaho Code, and for which he refuses to pay
3 or reimburse. Suit must be brought within five (5) years after the date
4 on which the aid was received.

5 (2) ~~The prosecuting attorney of each county attorney general~~ may, on
6 behalf of the ~~county~~ state, recover payment or reimbursement, as the case may
7 be, from each person other than a person covered under subsection (1) of this
8 section who has received legal assistance under this ~~act~~ chapter and who, on
9 the date on which suit is brought, is financially able to pay or reimburse the
10 county for it without manifest hardship according to the standards of abil-
11 ity to pay applicable under sections 19-851, 19-852 and 19-854, Idaho Code,
12 but refuses to do so. Suit must be brought within three (3) years after the
13 date on which the benefit was received.

14 (3) Amounts recovered under this section shall be paid into the ~~county~~
15 general state public defense fund created pursuant to section 57-827, Idaho
16 Code.

17 SECTION 56. That Section 19-863A, Idaho Code, be, and the same is hereby
18 amended to read as follows:

19 19-863A. CAPITAL CRIMES DEFENSE FUND AUTHORIZED. (1) The establish-
20 ment of a capital crimes defense fund by the counties of the state for
21 purposes of funding the costs of criminal defense in cases where the penalty
22 of death is a legal possibility is hereby authorized. The fund shall be
23 organized and operated in accordance with a joint powers agreement, as au-
24 thorized by chapter 23, title 67, Idaho Code, executed by the participating
25 counties. Membership in the fund shall be voluntary, as determined by reso-
26 lution of the board of county commissioners of the respective counties of the
27 state.

28 (2) The fund may be comprised of contributions from participating coun-
29 ties and any court fees or other funds designated or appropriated for deposit
30 in the fund by the legislature.

31 (3) The fund shall be operated and administered by a board of represen-
32 tatives to be selected as provided in the joint powers agreement. If moneys
33 are appropriated to the fund by the legislature, the governor shall appoint
34 a representative of the executive branch of state government to serve as a
35 voting member of the governing board, and if court fees are designated for
36 deposit in the fund, the Idaho supreme court shall appoint a representative
37 of the judicial branch of state government to serve as a voting member of the
38 board.

39 (4) The governing board of the fund shall have full authority to employ
40 personnel and contract for personal and professional services as necessary
41 and may take all other steps necessary or proper to determine the manner in
42 which the fund shall be utilized to assist participating counties in meeting
43 defense costs associated with representation of indigent defendants charged
44 with crimes for which the penalty of death is a legal possibility.

45 (5) ~~The services of the state appellate public defender as provided in~~
46 ~~chapter 59, title 19, Idaho Code, shall be available only to those counties~~
47 ~~participating in the fund.~~ Beginning October 1, 2022, the state appellate
48 public defender assumes all responsibility for providing representation for
49 indigent defendants in the cases described in section 19-5905, Idaho Code;

1 provided, however, that all counties participating in the capital crimes de-
2 fense fund on January 1, 2022, shall be required to continue participation
3 until October 1, 2024. At an appropriate time after October 1, 2024, partic-
4 ipating counties are authorized to dissolve the fund.

5 SECTION 57. That Chapter 8, Title 57, Idaho Code, be, and the same is
6 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
7 ignated as Section 57-827, Idaho Code, and to read as follows:

8 57-827. STATE PUBLIC DEFENSE FUND. (1) There is hereby established in
9 the state treasury the state public defense fund to be managed by the state
10 treasurer. Moneys in the fund shall consist of:

- 11 (a) Moneys transferred to the fund pursuant to section 63-3638(10) and
12 (14), Idaho Code;
13 (b) Legislative appropriations to the fund;
14 (c) On and after October 1, 2024, any fees or reimbursement ordered pur-
15 suant to section 19-854(7) and 19-858, Idaho Code, or distributed pur-
16 suant to section 31-3201I(16), Idaho Code;
17 (d) Any bequests or donations to the fund; and
18 (e) Interest earned on idle moneys in the fund.

19 (2) For fiscal years 2023 and 2024, moneys in the fund shall be dis-
20 tributed quarterly to the various counties for indigent defense services.
21 Moneys in the fund shall be distributed to the forty-four (44) counties in
22 proportion that each county's expenditures for indigent defense services
23 during fiscal year 2021 bears to the expenditures for indigent defense ser-
24 vices of all counties in the state.

25 (3) On or before July 1, 2022, the public defense commission shall cer-
26 tify to the state tax commission each county's proportionate share of indi-
27 gent defense expenses for county fiscal year 2021.

28 (4) Beginning July 1, 2024, moneys in the fund shall be used as de-
29 termined by legislative appropriation to fulfill the state's obligation
30 to provide indigent public defense pursuant to the sixth amendment of the
31 United States constitution and section 13, article I of the constitution of
32 the state of Idaho.

33 SECTION 58. That Section 31-3607, Idaho Code, be, and the same is hereby
34 amended to read as follows:

35 31-3607. DUTIES OF BOARD. (a) Fiscal Affairs. -- The county hospital
36 board shall be charged with the care, custody, upkeep, management and opera-
37 tion of all property belonging to the county and devoted to the purposes pro-
38 vided in sections 31-3501 and ~~31-3503~~, Idaho Code, and shall be responsible
39 for all moneys received by it, including all revenues from the operation of
40 such property, all moneys received by tax levies for operation of such prop-
41 erty, and all moneys received from whatever source, by contribution or oth-
42 erwise, for such purposes: Provided, that if any contribution of money or
43 property be offered to the hospital board of the county for use for a spe-
44 cific purpose the hospital board may, if it deems it for the best interest of
45 the hospital or other facility or property under its management, accept such
46 contribution and use such contribution for such purpose.

1 (b) Funds -- Custody and Disbursement. -- The hospital board shall
2 safely keep or cause to be kept all moneys coming into the care, custody or
3 possession of the board in strict compliance with the public depository law
4 of this state, and shall pay out such money for valid bills and obligations of
5 the hospital, and shall keep or cause to be kept proper records in its minutes
6 of all its proceedings and all business transactions and proper accounts of
7 all moneys received by it, expended and on hand. The minutes of the board
8 shall be open to inspection by any taxpayer or elector of the county during
9 all regular office hours.

10 (c) Reports. -- The county hospital board shall report to the board
11 of county commissioners within thirty (30) days after the acceptance of
12 the annual hospital audit after the close of the fiscal year and shall an-
13 nually publish in one (1) issue of a newspaper having general circulation
14 in the county a financial statement reflecting the financial operations of
15 the hospital, together with such other information as the board of county
16 commissioners may deem necessary for the information of the people of the
17 county. The county hospital board shall also prepare in its regular course
18 of business unaudited monthly financial reports reflecting the financial
19 operations of the hospital. The county hospital board shall provide a copy
20 of those monthly reports to the member of the board of commissioners serving
21 as an ex officio member of the county hospital board.

22 (d) Limitations. -- The county hospital board subject to the bud-
23 getary limitations herein contained may acquire or build other property
24 for the purposes provided in sections 31-3501 and ~~31-3503~~, Idaho Code, or
25 improve, remodel, enlarge, reduce, or dispose of property being used for
26 such purposes. The county hospital board shall not have power to create any
27 indebtedness in excess of the amount of its annual budget as approved by the
28 board of county commissioners: Provided, that if the county hospital board
29 be formed after the time fixed by law for adoption of the budget, it may then
30 formulate and submit to the board of county commissioners a budget for the
31 rest of the current year, which budget, however, shall not provide for expen-
32 diture or creation of indebtedness in an amount greater than the estimated
33 income for that year, together with any receipts from taxes specially levied
34 for hospital purposes in such year.

35 SECTION 59. That Section 39-424A, Idaho Code, be, and the same is hereby
36 amended to read as follows:

37 39-424A. ADDITIONAL COUNTY AID TO DISTRICTS -- PROCEDURES. (1) Be-
38 ginning on January 1, 2022, and each year thereafter, the various boards of
39 county commissioners shall be responsible for providing additional annual
40 aid to the public health districts. The amount of such additional county aid
41 shall not be less than the amount appropriated to the various public health
42 districts by the legislature for state fiscal year 2021.

43 (2) The manner of apportioning the additional aid from the various
44 counties shall be calculated pursuant to section 39-424, Idaho Code, unless
45 an alternative manner of apportioning the additional aid is agreed to by the
46 budget committees of the various public health districts.

47 (3) ~~Notwithstanding the provisions of section 31-863, Idaho Code, a~~
48 county may use any fund balance accruing pursuant to chapter 35, title 31,
49 Idaho Code, to fund the annual aid provided for in this section.

1 SECTION 60. That Section 67-7903, Idaho Code, be, and the same is hereby
2 amended to read as follows:

3 67-7903. VERIFICATION OF LAWFUL PRESENCE -- EXCEPTIONS -- REPORT-
4 ING. (1) Except as otherwise provided in subsection (3) of this section or
5 where exempted by federal law, each agency or political subdivision of this
6 state shall verify the lawful presence in the United States of each natural
7 person eighteen (18) years of age or older who applies for state or local
8 public benefits or for federal public benefits for the applicant.

9 (2) This section shall be enforced without regard to race, religion,
10 gender, ethnicity or national origin.

11 (3) Verification of lawful presence in the United States shall not be
12 required:

13 (a) For any purpose for which lawful presence in the United States is
14 not required by law, ordinance or rule;

15 (b) For obtaining health care items and services that are necessary for
16 the treatment of an emergency medical condition of the person involved
17 and are not related to an organ transplant procedure;

18 (c) For short-term, noncash, in-kind emergency disaster relief;

19 (d) For public health assistance for immunizations with respect to im-
20 munizable diseases and testing and treatment of symptoms of communica-
21 ble diseases whether or not such symptoms are caused by a communicable
22 disease;

23 (e) For programs, services or assistance, such as soup kitchens, crisis
24 counseling and intervention and short-term shelter specified by fed-
25 eral law or regulation that:

26 (i) Deliver in-kind services at the community level, including
27 services through public or private nonprofit agencies;

28 (ii) Do not condition the provision of assistance, the amount of
29 assistance provided or the cost of assistance provided on the in-
30 dividual recipient's income or resources; and

31 (iii) Are necessary for the protection of life or public safety;

32 (f) For prenatal care;

33 (g) For postnatal care not to exceed twelve (12) months; or

34 (h) For food assistance for a dependent child under eighteen (18) years
35 of age.

36 ~~Notwithstanding the provisions of this subsection (3), for the county in-~~
37 ~~digent program, the limitations contained in section 31-3502(18)B., Idaho~~
38 ~~Code, shall apply.~~

39 (4) An agency or a political subdivision shall verify the lawful pres-
40 ence in the United States of each applicant eighteen (18) years of age or
41 older for federal public benefits or state or local public benefits by:

42 (a) Employing electronic means to verify an applicant is legally
43 present in the United States; or

44 (b) Requiring the applicant to provide:

45 (i) An Idaho driver's license or an Idaho identification card
46 issued pursuant to section 49-2444, Idaho Code;

47 (ii) A valid driver's license or similar document issued for the
48 purpose of identification by another state or territory of the
49 United States, if such license or document contains a photograph

1 of the individual or such other personal identifying information
2 relating to the individual that the director of the department of
3 health and welfare or, with regard to unemployment compensation
4 benefits, the director of the department of labor finds, by rule,
5 sufficient for purposes of this section;

6 (iii) A United States military card or a military dependent's
7 identification card;

8 (iv) A United States coast guard merchant mariner card;

9 (v) A native American tribal document;

10 (vi) A copy of an executive office of immigration review, immi-
11 gration judge or board of immigration appeals decision, granting
12 asylee status;

13 (vii) A copy of an executive office of immigration review, immi-
14 gration judge or board of immigration appeals decision, indicat-
15 ing that the individual may lawfully remain in the United States;

16 (viii) Any United States citizenship and immigration service is-
17 sued document showing refugee or asylee status or that the indi-
18 vidual may lawfully remain in the United States;

19 (ix) Any department of state or customs and border protection is-
20 sued document showing the individual has been permitted entry into
21 the United States on the basis of refugee or asylee status, or on
22 any other basis that permits the individual to lawfully enter and
23 remain in the United States; or

24 (x) A valid United States passport; and

25 (c) Requiring the applicant to provide a valid social security number
26 that has been assigned to the applicant; and

27 (d) Requiring the applicant to attest, under penalty of perjury and on
28 a form designated or established by the agency or the political subdivi-
29 sion, that:

30 (i) The applicant is a United States citizen or legal permanent
31 resident; or

32 (ii) The applicant is otherwise lawfully present in the United
33 States pursuant to federal law.

34 (5) Notwithstanding the requirements of subsection (4) (b) of this sec-
35 tion, the agency or political subdivision may establish by appropriate legal
36 procedure such rules or regulations to ensure that certain individuals law-
37 fully present in the United States receive authorized benefits including,
38 but not limited to, homeless state citizens.

39 (6) For an applicant who has attested pursuant to subsection (4) (d) of
40 this section stating that the applicant is an alien lawfully present in the
41 United States, verification of lawful presence for federal public benefits
42 or state or local public benefits shall be made through the federal system-
43 atic alien verification of entitlement program, which may be referred to as
44 the "SAVE" program, operated by the United States department of homeland se-
45 curity or a successor program designated by the United States department of
46 homeland security. Until such verification of lawful presence is made, the
47 attestation may be presumed to be proof of lawful presence for purposes of
48 this section.

49 (a) Errors and significant delays by the SAVE program shall be reported
50 to the United States department of homeland security to ensure that the

1 application of the SAVE program is not wrongfully denying benefits to
2 legal residents of this state.

3 (b) Agencies or political subdivisions may adopt variations of the re-
4 quirements of subsection (4) (d) of this section to improve efficiency
5 or reduce delay in the verification process or to provide for adjudica-
6 tion of unique individual circumstances in which the verification pro-
7 cedures in this section would impose unusual hardship on a legal resi-
8 dent of this state; except that the variations shall be no less strin-
9 gent than the requirements of subsection (4) (d) of this section.

10 (c) A person who knowingly makes a false, fictitious or fraudulent
11 statement or representation in an attestation executed pursuant to
12 subsection (4) (d) or (6) (b) of this section or who knowingly provides
13 a social security number that has not been assigned to him pursuant to
14 subsection (4) (c) of this section shall be:

15 (i) Guilty of a misdemeanor for the first and second offense; and

16 (ii) Guilty of a felony for each subsequent offense.

17 (7) An agency or political subdivision may accept as prima facie evi-
18 dence of an applicant's lawful presence in the United States the informa-
19 tion required in subsection (4) of this section, as may be modified by subsection
20 (5) of this section, when issuing a professional license or a commercial li-
21 cense.

22 SECTION 61. An emergency existing therefor, which emergency is hereby
23 declared to exist, Sections 6 through 38 and Section 52 of this act shall be
24 in full force and effect on and after passage and approval; and Sections 1
25 through 5, 53, 54, and 56 through 60 shall be in full force and effect on and
26 after July 1, 2022. Sections 39 through 51 shall be in full force and effect
27 on and after July 1, 2023. Section 55 shall be in full force and effect on and
28 after October 1, 2024.