IN THE SENATE

SENATE BILL NO. 1335

BY STATE AFFAIRS COMMITTEE

1	AN ACT
2	RELATING TO CODIFIER'S CORRECTIONS; AMENDING SECTION 5-241, IDAHO CODE,
3	TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 6-405, IDAHO CODE,
4	TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 6-703, IDAHO CODE,
5	TO MAKE A TECHNICAL CORRECTION; AMENDING SECTION 6-1204, IDAHO CODE,
6	TO MAKE A TECHNICAL CORRECTION; AMENDING SECTION 6-1205, IDAHO CODE,
7	TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 6-1206, IDAHO CODE,
8	TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 9-334, IDAHO CODE,
9	TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 14-530, IDAHO CODE,
10	TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 14-531, IDAHO CODE,
11	TO MAKE TECHNICAL CORRECTIONS; AMENDING CHAPTER 87, TITLE 18, IDAHO
12	CODE, AS ENACTED BY SECTION 1, CHAPTER 289, LAWS OF 2021, TO REDESIGNATE
13	THE CHAPTER AND TO PROVIDE CORRECT CODE REFERENCES; AMENDING SECTION
14	19-4705, IDAHO CODE, TO REMOVE SURPLUS VERBIAGE AND TO MAKE TECHNICAL
15	CORRECTIONS; AMENDING SECTION 26-2120, IDAHO CODE, TO MAKE TECHNICAL
16	CORRECTIONS; AMENDING SECTION 31-208, IDAHO CODE, TO MAKE TECHNICAL
17	CORRECTIONS; AMENDING SECTION 31-212, IDAHO CODE, TO MAKE TECHNICAL
18	CORRECTIONS; AMENDING SECTION 31-1004, IDAHO CODE, TO MAKE TECHNICAL
19	CORRECTIONS; AMENDING SECTION 31-1007, IDAHO CODE, TO MAKE A TECHNICAL
20	CORRECTION; AMENDING SECTION 31-2015, IDAHO CODE, TO MAKE TECHNI-
21	CAL CORRECTIONS; AMENDING SECTION 31-3503B, IDAHO CODE, TO PROVIDE A
22	CORRECT CODE REFERENCE AND TO MAKE A TECHNICAL CORRECTION; AMENDING
23	SECTION 31-4815, IDAHO CODE, TO MAKE TECHNICAL CORRECTIONS; AMENDING
24 25	SECTION 33-138, IDAHO CODE, AS ENACTED BY SECTION 1, CHAPTER 207, LAWS OF 2021, TO REDESIGNATE THE SECTION; AMENDING SECTION 33-205, IDAHO
25 26	CODE, TO REMOVE SURPLUS VERBIAGE; AMENDING SECTION 33-1201A, IDAHO
20	CODE, TO MAKE CODIFIER'S CORRECTIONS; AMENDING SECTION 33-2101A, IDAHO
28	CODE, TO REMOVE A CODE REFERENCE; AMENDING SECTION 35-104, IDAHO CODE,
29	TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 35-109, IDAHO CODE, TO
30	MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 35-202, IDAHO CODE, TO
31	MAKE A TECHNICAL CORRECTION; AMENDING SECTION 35-304, IDAHO CODE, TO
32	MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 50-2006, IDAHO CODE, TO
33	REMOVE SURPLUS VERBIAGE AND TO MAKE A CODIFIER'S CORRECTION; AMENDING
34	SECTION 54-2105, IDAHO CODE, TO REMOVE SURPLUS VERBIAGE AND TO MAKE
35	TECHNICAL CORRECTIONS; AMENDING SECTION 57-825, IDAHO CODE, AS EN-
36	ACTED BY SECTION 1, CHAPTER 3, LAWS OF 2021, TO REDESIGNATE THE SECTION;
37	AMENDING SECTION 63-3022, IDAHO CODE, TO MAKE CODIFIER'S CORRECTIONS
38	AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 67-450D, IDAHO
39	CODE, TO REMOVE OBSOLETE LANGUAGE AND TO MAKE TECHNICAL CORRECTIONS;
40	AMENDING SECTION 67-7103, IDAHO CODE, TO REMOVE SURPLUS PUNCTUATION;
41	AMENDING SECTION 74-117, IDAHO CODE, TO MAKE A TECHNICAL CORRECTION;
42	AMENDING SECTION 74-120, IDAHO CODE, TO MAKE TECHNICAL CORRECTIONS;
43	AMENDING SECTION 74-123, IDAHO CODE, TO MAKE A TECHNICAL CORRECTION;
44	AND DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.

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

2 SECTION 1. That Section 5-241, Idaho Code, be, and the same is hereby 3 amended to read as follows:

5-241. ACCRUAL OF ACTIONS ARISING OUT OF THE DESIGN OR CONSTRUCTION OF
IMPROVEMENT TO REAL PROPERTY. (1) Actions will be deemed to have accrued and
the statute of limitations shall begin to run as to actions against any person by reason of his having performed or furnished the design, planning, supervision, or construction of an improvement to real property, as follows:

9 (a) Tort actions, if not previously accrued, shall accrue and the ap 10 plicable limitation statute shall begin to run six (6) years after the
 11 final completion of construction of such an improvement-; and

(b) Contract actions shall accrue and the applicable limitation
 statute shall begin to run at the time of final completion of construction of such an improvement.

(2) The times fixed by these this sections shall not be asserted by way
 of defense by any person in actual possession or control, as owner, tenant,
 or otherwise, of such an improvement at the time any deficiency in such an
 improvement constitutes the proximate cause of an injury or death for which
 it is proposed to bring an action.

<u>(3)</u> Nothing in this section shall be construed as extending the period
 prescribed by the laws of this state for the bringing of any action.

(4) As used in this section, the term "person" shall mean an individual,
 corporation, partnership, business trust, unincorporated organization, as sociation, or joint stock company.

25 SECTION 2. That Section 6-405, Idaho Code, be, and the same is hereby 26 amended to read as follows:

ORDER FOR SURVEY AND EXAMINATION. (1) Any person having a bona 27 6-405. fide claim to the possession of, title of, or interest in $_{\tau}$ any real property 28 or mining claim, including any ledges thereof, which that is, or which that 29 he has good reason to believe is, in the possession of another, either by sur-30 face or underground holdings or workings, and it is necessary for the ascer-31 tainment, enforcement or protection of such rights or interests, that an ex-32 33 amination or survey of such property be had, and the person so in the possession thereof fails or refuses for three (3) days after demand on him made in 34 35 writing, to permit such examination or survey to be made, the party desiring the same may apply to the court or the judge thereof, whether he have an ac-36 tion concerning such property pending in such court or not, for an order for 37 such examination and survey. 38

39 (2) Such application must be made upon written petition or statement 40 under oath, setting out a description of the property, interest of the party 41 therein, that the premises are in the possession of a party, naming him, the 42 reason why such survey or examination is asked, the demand made for same, and 43 refusal thereof.

(3) The court or judge must appoint a time and place for hearing, of
which notice, with a copy of the petition, must be served upon the adverse
party at least three (3) days before the hearing and one (1) additional day
for each twenty-five (25) miles between the place of service of notice and

the hearing, and such hearing must be had and the testimony must be produced in the same manner as provided by section 8-411, Idaho Code, for hearings on injunctions.

4 (4) If upon such hearing the court or judge is satisfied that either 5 party is entitled to any relief or order for examination or survey of any 6 property in the possession of the other, which has, by the papers in the pro-7 ceedings been put in controversy, an order must be granted for such examina-8 tion, survey and other privileges as the court or judge may deem just, and the 9 order must specify as nearly as possible what the person in whose favor such 10 order is granted may do.

11 (5) Thereupon, such person may have free access, with such agents and 12 assistants as may be allowed, to all parts of such property, with right to 13 remove any loose rock, debris or other obstacle, when the same is necessary 14 to the making of a full inspection or survey of such property, but no such 15 removal must be made without the consent of the adverse party or the order of 16 the court or judge permitting the same.

(6) The court or judge may also, upon proper showing with a view of pro-17 ducing such evidence as may be needed to determine the rights of the parties, 18 allow work to be done on such property, but any work so permitted must be al-19 lowed only after the same is particularly defined, and must not be allowed in 20 21 such manner as to interfere with the workings of the adverse party, and then only when the court is satisfied the adverse party is acting in bad faith and 22 is infringing, or attempting so to do, upon the rights of the party asking to 23 do such work, and when there is no other reasonable or convenient mode for the 24 production of the evidence necessary to settle the rights of the parties. 25

(7) The party so asking to do work upon the premises of, or in the possession of another, must give good and sufficient security for the payment of all damages he may do the adverse party by reason of such work, and the court or judge must at every stage of the proceedings have due regard for the rights of all parties in interest.

31 SECTION 3. That Section 6-703, Idaho Code, be, and the same is hereby 32 amended to read as follows:

6-703. JUDGMENT A BAR TO SECOND ACTION. A judgment in any jurisdiction
 for or against the plaintiff upon the substantive merits of any action for
 damages founded upon a single publication or exhibition or utterance as de scribed in section 6-702, Idaho Code, shall bar any other action for damages
 by the same plaintiff against the same defendant founded upon the same publi cation or exhibition or utterance.

39 SECTION 4. That Section 6-1204, Idaho Code, be, and the same is hereby 40 amended to read as follows:

6-1204. DUTIES OF A GUIDE. Any guide providing personal services for an outfitter in this state shall conform to the standard of care expected of members of his profession, and he shall comply with all duties and requirements placed on him by chapter 21, title 36, Idaho Code, and by the rules promulgated by the Idaho outfitters and guides <u>licensing</u> board created by chapter 21, title 36, Idaho Code. 1 SECTION 5. That Section 6-1205, Idaho Code, be, and the same is hereby 2 amended to read as follows:

6-1205. DUTIES OF PARTICIPANTS. It is recognized that some recreational activities conducted by outfitters and guides are hazardous to participants regardless of all feasible safety measures which that can be taken. Participants shall have a duty to act as would a reasonably prudent man when engaging in recreational activities offered by licensed outfitters and guides in this state. Participants shall have a duty not to:

9 (a1) Do any act which shall that interferes with the running or opera-10 tion of an outfitter's or guide's activities, when such activities conform 11 to the rules of the Idaho outfitters and guides <u>licensing</u> board and to the re-12 quirements of chapter 21, title 36, Idaho Code;

13 (b2) Use any outfitter's or guide's equipment or facilities or services 14 if the participant does not have the ability to use such facilities or equip-15 ment or services safely without instructions until the participant has re-16 quested and received sufficient instruction to permit safe usage;

17 (e<u>3</u>) Engage in any harmful conduct_{τ} or willfully or negligently engage 18 in any type of conduct which that contributes to or causes injury to any per-19 son;

(d4) Embark on any self-initiated activity without first informing the
 outfitter or guide of his intentions and receiving permission from the out fitter or guide to engage in such self-initiated activity.

23 SECTION 6. That Section 6-1206, Idaho Code, be, and the same is hereby 24 amended to read as follows:

6-1206. LIABILITY OF OUTFITTERS AND GUIDES. (a1) No licensed out-25 fitter or guide acting in the course of his employment shall be liable to a 26 participant for damages or injuries to such participant unless such damage 27 or injury was directly or proximately caused by failure of the outfitter or 28 guide to comply with the duties placed on him by chapter 21, title 36, Idaho 29 Code, or by the rules of the Idaho outfitters and guides licensing board, 30 or by the duties placed on such outfitter or guide by the provisions of this 31 32 chapter.

(b2) The limitations on liability created by this chapter shall apply 33 34 only to outfitters or guides appropriately licensed under the provisions of chapter 21, title 36, Idaho Code, and only when the outfitter or guide is act-35 ing within the course of his employment. In the event that there is damage or 36 injury to a participant by the action of an outfitter or quide, and there is 37 no exemption for liability for such outfitter or quide under the provisions 38 of this act chapter, the rules of negligence and comparative negligence ex-39 isting in the laws of the state of Idaho shall apply. 40

41 SECTION 7. That Section 9-334, Idaho Code, be, and the same is hereby 42 amended to read as follows:

9-334. COPIES OF RECORDS TO BE IN DUPLICATE -- ONE COPY FOR DISPLAY
PURPOSES, THE OTHER PLACED IN FIREPROOF VAULT. Whenever any record or document is copied or reproduced by microphotographic, or microfilm, or other
mechanical process as herein provided in this section, it shall be made in

duplicate, and the custodian thereof shall place one copy in a fireproof vault or fireproof storage place, and he shall retain the other copy in his office with suitable equipment for displaying such record by projection to not less than its original size or for preparing, for persons entitled thereto, to copies of the record.

6 SECTION 8. That Section 14-530, Idaho Code, be, and the same is hereby 7 amended to read as follows:

8 14-530. REQUESTS FOR REPORTS AND EXAMINATION OF RECORDS. (1) The ad 9 ministrator may require any person who has not filed a report to file a veri 10 fied report stating whether or not the person is holding any unclaimed prop 11 erty reportable or deliverable under this chapter.

(2) The administrator, at reasonable times and upon reasonable notice,
may examine the records of any person to determine whether the person has
complied with the provisions of this chapter. The administrator may conduct
the examination even if the person believes it is not in possession of any
property reportable or deliverable under the provisions of this chapter.

(3) If a person is treated under section 14-512, Idaho Code, as the
holder of the property only insofar as the interest of the business association in the property is concerned, the administrator, pursuant to subsection
(2) of this section, may examine the records of the person if the administrator has given the notice required by subsection (2) of this section to both
the person and the business association at least ninety (90) days before the
examination.

(4) If a holder fails to maintain the records required by section
14-531, Idaho Code, and the records of the holder available for the periods
subject to this chapter and are insufficient to permit the preparation of
a report, the administrator may require the holder to report and pay such
amounts as may reasonably be estimated from any available records.

29 SECTION 9. That Section 14-531, Idaho Code, be, and the same is hereby 30 amended to read as follows:

14-531. RETENTION OF RECORDS. (1) Every holder of unclaimed property under this chapter, as to any property for which it has obtained the last known address of the owner, shall maintain a record of the name and last known address of the owner for seven (7) years after the year in which the property becomes unclaimed, except to the extent that a shorter time as is provided in subsection (2) of this section or by rule of the administrator.

(2) Any business association that sells in this state its travelers checks, money orders, or other similar written instruments, other than third-party bank checks on which the business association is directly liable, or that provides such instruments to others for sale in this state, shall maintain a record of those instruments while they remain outstanding, indicating the state and date of issue for three (3) years after the year in which the property becomes unclaimed.

SECTION 10. That Chapter 87, Title 18, Idaho Code, as enacted by Section
1, Chapter 289, Laws of 2021, be, and the same is hereby amended to read as
follows:

CHAPTER 878 FETAL HEARTBEAT PREBORN CHILD PROTECTION ACT

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DEFINITIONS. As used in this chapter: 18-87018801.

(1) "Abortion" means the use of any means to intentionally terminate the clinically diagnosable pregnancy of a woman with knowledge that the ter-5 mination by those means will, with reasonable likelihood, cause the death of 6 the preborn child. "Abortion" does not mean the use of an intrauterine de-7 vice or birth control pill to inhibit or prevent ovulations, fertilization, 8 or the implantation of a fertilized ovum within the uterus. 9

10 (2) "Fetal heartbeat" means embryonic or fetal cardiac activity or the steady and repetitive rhythmic contraction of the fetal heart within the 11 gestational sac. 12

(3) "Fetus" and "preborn child" each mean an individual organism of the 13 species Homo sapiens from fertilization until live birth. 14

(4) "Gestational age" means the age of a preborn human individual as 15 calculated from the first day of the last menstrual period of a pregnant 16 17 woman.

"Medical emergency" means a condition that, on the basis of the 18 (5) 19 physician's good faith clinical judgment, so complicates the medical con-20 dition of a pregnant woman as to necessitate the immediate abortion of her pregnancy to avert her death or for which a delay will create serious risk of 21 substantial and irreversible impairment of a major bodily function. 22

23 18-87028802. LEGISLATIVE FINDINGS AND INTENT. The legislature finds and declares that: 24

25 (1) The life of each human being begins at fertilization, and unborn children have interests in life, health, and well-being that should be pro-26 tected. 27

(2) The cardiopulmonary definition of death, which is the reigning com-28 mon law standard for determining death, is defined as the "irreversible ces-29 sation of circulatory and respiratory functions." This cardiopulmonary def-30 inition of death was included in the uniform determination of death act, a 31 model law that was adopted by numerous medical and ethics organizations, in-32 cluding the national conference of commissioners on uniform state laws, the 33 American medical association, and almost all states in the United States. 34

35 (3) Legal standards and the medical community at large both affirm that a consistent human heartbeat, independent of life support, is a core 36 37 determining factor in establishing the legal presence of human life in a full range of circumstances, for old and young alike. 38

(4) The heartbeat of a preborn child begins at a biologically identifi-39 able moment in time that can be detected and imaged by medical equipment. 40

(5) A detectable fetal heartbeat and its characteristics is a key medi-41 42 cal predictor in whether a preborn child will reach live birth.

The fetal heartbeat, when detected, presents a clearly identifi-43 (6) able point at which the preborn child in the womb has a greater than ninety-44 five percent (95%) chance of survival when carried to term. 45

(7) The presence of a human heartbeat is a more reliable indicator of 46 life than the medically uncertain concept of "viability" and whether that 47 preborn child is "potentially able to live outside the mother's womb." 48

(8) Therefore, the state of Idaho has a compelling interest in protecting the life of a preborn child at all stages of its development, including
after the preborn child has a detectable heartbeat, which signals rhythmically and without pause the presence of a precious and unique life, one that
is independent and distinct from the mother's and one that is also worthy of
our utmost protection.

7 18-87038803. DETERMINATION OF FETAL HEARTBEAT. Any person who intends to perform or induce an abortion on a pregnant woman must determine if 8 there is the presence of any fetal heartbeat, except in the case of a medical 9 10 emergency. In testing for any fetal heartbeat, the person conducting the physical examination on the pregnant woman must determine in his reasonable 11 medical judgment and according to standard medical practice whether or not 12 any fetal heartbeat is present. The person who determines the presence or 13 absence of any fetal heartbeat must record in the pregnant woman's medical 14 15 record the estimated gestational age of the preborn human individual or individuals, the method used to test for the fetal heartbeat, the date and time 16 of the test, and the results of the test. 17

18 18-87048804. ABORTION FOLLOWING DETECTION OF A FETAL HEARTBEAT PRO-19 HIBITED. A person may not perform an abortion on a pregnant woman when a fe-20 tal heartbeat has been detected, except in the case of a medical emergency, 21 in the case of rape as defined in section 18-6101, Idaho Code, or in the case 22 of incest as described in section 18-6602, Idaho Code. In the case of rape or 23 incest:

(1) If the woman is not a minor or subject to guardianship, then, prior
to the performance of the abortion, the woman has reported the act of rape or
incest to a law enforcement agency and provided a copy of such report to the
physician who is to perform the abortion; or

(2) If the woman is a minor or subject to guardianship, then, prior to
 the performance of the abortion, the woman or her parent or guardian has re ported the act of rape or incest to a law enforcement agency or child protec tive services and a copy of such report have been provided to the physician
 who is to perform the abortion.

18-87058805. PENALTIES FOR VIOLATIONS. Every licensed health care 33 professional who intentionally, knowingly, and recklessly performs or in-34 35 duces an abortion in violation of this chapter commits the crime of criminal abortion. Criminal abortion shall be a felony punishable by a sentence of 36 imprisonment of no less than two (2) years and no more than five (5) years 37 in prison. The professional license of any health care professional who 38 39 performs or induces an abortion or who assists in performing or inducing an abortion in violation of this chapter shall be suspended by the appropriate 40 41 licensing board for a minimum of six (6) months upon a first offense and shall be permanently revoked upon a subsequent offense. 42

18-87068806. EFFECTIVE UPON A CERTAIN OCCURRENCE. (1) This chapter
shall become effective thirty (30) days following the issuance of the judgment in any United States appellate court case in which the appellate court
upholds a restriction or ban on abortion for a preborn child because a de-

tectable heartbeat is present on the grounds that such restriction or ban does not violate the United States constitution.

3 (2) Nothing in this section shall be construed to conflict with the ef4 fectiveness of section 18-622, Idaho Code, following the occurrence of the
5 circumstances described therein. In the event both this section and section
6 18-622, Idaho Code, are enforceable, section 18-622, Idaho Code, shall supersede this section.

8 18-87078807. CIVIL ACTION. Any woman on whom an abortion is performed
9 in violation of this chapter may recover in a civil action all damages avail10 able to her under Idaho law from the person or persons who intentionally,
11 knowingly, and recklessly violated the provisions of section 18-87038803 or
12 18-87048804, Idaho Code.

SEVERABILITY. The provisions of this chapter are hereby 13 18-87088808. 14 declared to be severable, and if any provision of this chapter or the application of such provision to any person or circumstance is declared invalid 15 for any reason, such declaration does not affect the validity of the remain-16 ing portions of this chapter. Any invalidity or potential invalidity of the 17 18 provisions of this chapter does not impair the immediate and continuing en-19 forceability of the remaining provisions. The provisions of this chapter do not have the effect of repealing or limiting any other laws of this state, ex-20 cept as specified by this chapter. 21

SECTION 11. That Section 19-4705, Idaho Code, be, and the same is hereby amended to read as follows:

19-4705. PAYMENT OF FINES AND FORFEITURES -- SATISFACTION OF JUDGMENT
 -- DISPOSITION -- APPORTIONMENT. (1) Except as otherwise provided in subsection (2) of this section:

(a) All fines and forfeitures collected pursuant to the judgment of 27 any court of the state shall be remitted to the court in which the judg-28 ment was rendered. The judgment shall then be satisfied by entry in the 29 docket of the court. The clerk of the court shall daily remit all fines 30 and forfeitures to the county auditor, who shall at the end of each month 31 apportion the proceeds according to the provisions of this chapter. 32 33 Other existing laws regarding the disposition of fines and forfeitures are hereby repealed to the extent such laws are inconsistent with the 34 35 provisions of this chapter, except as provided in section 49-1013(5), Idaho Code. 36

(b) Fines and forfeitures remitted for violations of fish and game
laws shall be apportioned two and one-half percent (2 1/2%) to the
state treasurer for deposit in the state general fund, ten percent
(10%) to the search and rescue account, twenty-two and one-half percent
(22 1/2%) to the district court fund, and sixty-five percent (65%) to
the public shooting range fund as provided in section 36-418, Idaho
Code. account

44 (c) Fines and forfeitures remitted for violations of state motor ve-45 hicle laws, for violation of state driving privilege laws, and for 46 violation of state laws prohibiting driving while under the influence 47 of alcohol, drugs or any other intoxicating substances τ shall be appor-

tioned ten percent (10%) to the state treasurer, of which eighty-six 1 2 percent (86%) shall be deposited to the state general fund and fourteen percent (14%) shall be deposited to the peace officers standards and 3 training fund authorized in section 19-5116, Idaho Code, forty-five 4 percent (45%) to the state treasurer for deposit in the highway distri-5 bution account, twenty-two and one-half percent (22 1/2%) to the dis-6 trict court fund, and twenty-two and one-half percent $(22 \ 1/2)$ to the 7 state treasurer for deposit in the public school income fund; provided, 8 however, that fines and forfeitures remitted for violation of state mo-9 10 tor vehicle laws, for violation of state driving privilege laws, and for violation of state laws prohibiting driving while under the influence 11 of alcohol, drugs or any other intoxicating substances, where an arrest 12 is made or a citation is issued by a city law enforcement official τ or by 13 a law enforcement official of a governmental agency under contract to 14 provide law enforcement services for a city, shall be apportioned ten 15 16 percent (10%) to the state treasurer, of which eighty-six percent (86%) shall be deposited to the state general fund and fourteen percent (14%) 17 shall be deposited to the peace officers standards and training fund 18 authorized in section 19-5116, Idaho Code, and ninety percent (90%) to 19 20 the city whose officer made the arrest or issued the citation.

- (d) Fines and forfeitures remitted for violation of any state law not 21 involving fish and game laws, or motor vehicle laws, or state driving 22 privilege laws, or state laws prohibiting driving while under the in-23 fluence of alcohol, drugs or any other intoxicating substances, shall 24 be apportioned ten percent (10%) to the state treasurer, of which 25 eighty-six percent (86%) shall be deposited to the state general fund 26 and fourteen percent (14%) shall be deposited to the peace officers 27 standards and training fund authorized in section 19-5116, Idaho Code, 28 and ninety percent (90%) to the district court fund of the county in 29 which the violation occurred. 30
- (e) Fines and forfeitures remitted for violation of county ordinances
 shall be apportioned ten percent (10%) to the state treasurer, of which
 eighty-six percent (86%) shall be deposited to the state general fund
 and fourteen percent (14%) shall be deposited to the peace officers
 standards and training fund authorized in section 19-5116, Idaho Code,
 and ninety percent (90%) to the district court fund of the county whose
 ordinance was violated.
- (f) Fines and forfeitures remitted for violation of city ordinances
 shall be apportioned ten percent (10%) to the state treasurer, of which
 eighty-six percent (86%) shall be deposited to the state general fund
 and fourteen percent (14%) shall be deposited to the peace officers
 standards and training fund authorized in section 19-5116, Idaho Code,
 and ninety percent (90%) to the city whose ordinance was violated.
- (g) Fines and forfeitures remitted for violations not specified in this
 chapter shall be apportioned ten percent (10%) to the state treasurer,
 of which eighty-six percent (86%) shall be deposited to the state general fund and fourteen percent (14%) shall be deposited to the peace officers standards and training fund authorized in section 19-5116, Idaho
 Code, and ninety percent (90%) to the district court fund of the county
 in which the violation occurred, except in cases where a duly designated

officer of any city police department or city law enforcement official shall have made the arrest for any such violation, in which case ninety percent (90%) shall be apportioned to the city whose officer made the arrest.

(h) Fines and forfeitures remitted for violations involving any of the 5 provisions of chapter 71, title 67, Idaho Code, shall be apportioned ten 6 percent (10%) to the state treasurer, of which eighty-six percent (86%) 7 shall be deposited to the state general fund and fourteen percent (14%)8 shall be deposited to the peace officers standards and training fund au-9 10 thorized in section 19-5116, Idaho Code, and ninety percent (90%) to the general fund of the county or city whose law enforcement official issued 11 the citation. 12

(i) Fines and forfeitures remitted for violations of overweight laws
 as provided in section 49-1013(3), Idaho Code, shall be deposited one
 hundred percent (100%) into the highway distribution account.

(j) Fines remitted for violations of section 18-7008, Idaho Code, shall
be apportioned ten percent (10%) to the district court fund, sixty-five
percent (65%) to the county where the trespass occurred for appropriation to the sheriff's office, and twenty-five percent (25%) to the Idaho
rangeland resources commission for expanded education programs regarding private property rights and land user responsibility.

(2) Any fine or forfeiture remitted for any misdemeanor violation for
which an increase in the maximum fine became effective on or after July 1,
2005, shall be apportioned as follows:

(a) Any funds remitted, up to the maximum amount that could have been
imposed before July 1, 2005, as a fine for the misdemeanor violation,
shall be apportioned according to the applicable provisions of subsection (1) of this section; and

(b) Any other funds remitted, in excess of the maximum amount that could
have been imposed before July 1, 2005, as a fine for the misdemeanor violation, shall be remitted to the state treasurer and shall be deposited
in the drug court, mental health court and family court services fund as
set forth in section 1-1625, Idaho Code.

(3) As used in this section, the term "city law enforcement official"
shall include an official of any governmental agency providing law enforcement services to a city in accordance with the terms of a contract or agreement, when such official makes the arrest or issues a citation within the geographical limits of the city and when the contract or agreement provides for payment to the city of fines and forfeitures resulting from such service.

40 SECTION 12. That Section 26-2120, Idaho Code, be, and the same is hereby 41 amended to read as follows:

42 26-2120. LIMIT ON LOAN AMOUNT -- LOANS TO ONE BORROWER. (1) Unless oth-43 erwise provided in this chapter or by a rule pursuant to this chapter, no loan 44 may be made to any borrower if the loan would cause the borrower and any as-45 sociated borrowers to be indebted to the credit union on all types of loans 46 in an aggregated amount exceeding one hundred thousand dollars (\$100,000) 47 or fifteen percent (15%) of the net worth of the credit union, whichever is 48 greater, without the approval of the director.

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(a) This section does not apply to a corporate credit union.

1 2 (b) Two (two2) borrowers are "associated" for the purposes of this section if any of the following factors are present:

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(i) One (1) of them will derive a direct benefit from the credit union's loan to the other. For this purpose, the term "direct benefit" means that the loan proceeds or assets purchased with those proceeds will be transferred to the other party other than in a bona fide arm's-length transaction where the proceeds are used to acquire property, goods, or services;

9 (ii) Loan proceeds for each of them are used to purchase interests 10 in the same enterprise, and the borrowers will in the aggregate own 11 more than fifty percent (50%) of the ownership interests in such 12 enterprise. In such case, the borrowers are considered associated 13 only to the extent of the loans made to purchase interests in the 14 same enterprise;

(iii) The borrowers are related directly or indirectly through 15 16 common control and either borrower derives fifty percent (50%) or more of its income from the other. For this purpose, "control" 17 means that a person directly or indirectly owns or has the power 18 to vote twenty-five percent (25%) or more of the ownership inter-19 20 est of an organization, controls the election of a majority of the directors, managers, trustees, or other persons exercising sim-21 ilar functions of an organization, or has the power to exercise a 22 controlling influence over the management or policies of the or-23 24 ganization;

(iv) The expected source of repayment is the same for each bor rower, and no individual borrower has a separate source of income
 from which the loan may be paid, taking into account the borrower's
 other obligations; or

29 30 (v) One (1) borrower is generally liable for the obligations or actions of the other.

(2) The limit on a loan amount in this section does not apply to any loanthat is fully secured by shares or deposits.

33 SECTION 13. That Section 31-208, Idaho Code, be, and the same is hereby 34 amended to read as follows:

35 31-208. VOTING FOR REMOVAL OF COUNTY SEAT. The voting for the removal of any county seat shall be by ballot, and each ballot shall have printed or 36 written thereon the words stated in section 31-214, Idaho Code. Such ballot 37 shall be smaller than the general election ballots $_{\mathcal{T}}$ and shall be officially 38 stamped, and there shall be printed or written thereon the words "county seat 39 ballot," and any elector who is registered as provided in title 34 provided, 40 Idaho Code, and who, in addition to being qualified to vote for county of-41 42 ficers, has resided in the county six (6) months and in the precinct ninety (90) days, shall be permitted to vote for or against the removal of the county 43 seat_{τ} by handing to one (1) of the judges of election a county seat ballot, 44 at the same time announcing that he is entitled to vote on the question of 45 the removal of the county seat. If the judges of election are of the opin-46 47 ion that the said elector is entitled to vote on the question of the removal of the county seat, his ballot shall then be deposited in the ballot box, and 48

the clerks of election shall write opposite his name in brackets the words county seat" or "county division," as the case may be.

3 SECTION 14. That Section 31-212, Idaho Code, be, and the same is hereby 4 amended to read as follows:

31-212. CHANGING COUNTY BOUNDARIES. Whenever the boards of county 5 commissioners of affected counties have by joint ordinance provided that 6 a part of an affected county be stricken off from said county and annexed 7 to an adjoining affected county, the provisions of the constitution being 8 complied with, the qualified electors who have resided ninety (90) days 9 10 next preceding the first general election after the passage of this chapter within the boundary lines of the territory stricken off and annexed, shall be 11 permitted to vote at said general election, for or against said annexation. 12 If a majority of said electors voting at said election vote in favor of annex-13 ation, said territory is then stricken off and annexed, as provided in this 14 chapter: provided, that all the requirements of the constitution have been 15 16 complied with. If such annexation and change of county boundaries occur, the 17 legislature, at its next regular session, shall redefine the boundaries of the affected counties as set forth in the Idaho Code to conform therewith. 18 The county recorder of the county from which the territory is to be detached 19 may have clearly reproduced by photographing or filming in accordance with 20 21 the provisions of sections 9-328, 9-329, and 9-330, Idaho Code, into permanent records, all instruments, papers and other matters and things relating 22 to or affecting real property in the territory being detached and annexed. 23 When the costs have been determined for the transcribing and indexing of 24 all instruments, documents, records, maps, papers, and all other matters 25 26 relating to or affecting the property in the territory to be annexed, which must be transferred to the annexing county, and the copying and preparing 27 for transfer of all pleadings, court records, and other papers in all court 28 actions and court proceedings to be transferred to the annexing county, the 29 board of county commissioners of the county annexing the detached territory 30 shall cause county warrants to be drawn to pay all such costs; said warrants 31 so drawn shall be paid by a tax to be assessed upon all property within the 32 33 territory being annexed.

34 SECTION 15. That Section 31-1004, Idaho Code, be, and the same is hereby 35 amended to read as follows:

31-1004. STATUTES GOVERNING ELECTION AND BOND ISSUE. The board shall
 be governed in calling and holding said election, and in the issuance and
 sale of said bonds, and in providing for the payment of the interest thereon,
 and for their redemption, by the provisions of sections 31-1901 to through
 31-1909, Idaho Code.

41 SECTION 16. That Section 31-1007, Idaho Code, be, and the same is hereby 42 amended to read as follows:

31-1007. JOINT SITES AND BUILDINGS -- INDEBTEDNESS. Counties and
 cities operating under sections 31-1005 and 31-1006, Idaho Code, are hereby
 authorized and empowered to incur indebtedness and issue bonds for any of

the purposes authorized hereby in the same manner in which they are now or hereafter may be authorized by law to incur indebtedness and issue bonds for similar purposes.

SECTION 17. That Section 31-2015, Idaho Code, be, and the same is hereby
amended to read as follows:

6 31-2015. BONDS OF OFFICERS -- AMOUNT OF PENALTY. County_T and district
 7 officers must execute official bonds in the following amounts:

8 (1-) County commissioners each in the sum of <u>five thousand dollars</u> 9 (\$5,000-);

10 (2-) County treasurers each in double the probable amount of money that 11 may at any time come into his hands as such treasurer, to be fixed by the board 12 of county commissioners: provided, if surety bond be is given as provided in 13 section 41-2707, Idaho Code, the bond need not exceed twenty-five per cent 14 percent (25%) of the probable amount that may be at hand at any one time, but 15 in no case to be less than ten thousand dollars (\$10,000-);

(3-) Sheriffs each in the sum of ten thousand dollars (\$10,000-);

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17 <u>(4-)</u> Clerks of the district court each in the penal sum of <u>five thou-</u> 18 <u>sand dollars (\$5,000)</u>, with two (2) sufficient sureties, to be approved by 19 the judge of the district conditioned that he will faithfully perform the du-20 ties of his office and at all times account for and pay over all moneys in his 21 hands as clerk; and the penalty of such bond may at any time be increased by 22 the judge of the district. The clerk may require a bond from any deputy-;

23 (5-) County recorders each in the sum of not less than five thousand 24 dollars (\$5,000) nor more than twenty thousand dollars (\$20,000), to be 25 fixed by the board of county commissioners, and to cover his duties and 26 liabilities as recorder, auditor, and clerk of the board of county commis-27 sioners-;

(6-) Assessors each in the sum of five thousand dollars (\$5,000-);

29 (7-) Tax collectors and license collectors each in the sum of not less 30 than two thousand dollars (\$2,000) nor more than fifty thousand dollars 31 (\$50,000) to be fixed by the board of county commissioners-;

32 ($(8 \div)$) Prosecuting attorneys each in the sum of two thousand dollars 33 ($($2,000 \div)$;

(9-) Coroners each in the sum of one thousand dollars (\$1,000-);

35 (10.) Public administrators each in the sum of two thousand dollars 36 ((2,000.); and

37 <u>(11-)</u> Constables in the sum of not less than <u>five hundred dollars (\$500)</u> 38 nor more than <u>one thousand dollars (\$1,000)</u>, to be fixed by the board of 39 county commissioners.

40 SECTION 18. That Section 31-3503B, Idaho Code, be, and the same is 41 hereby amended to read as follows:

31-3503B. RECIPROCAL AGREEMENTS -- OUT-OF-STATE TREATMENT. (1) The
 governor of the state of Idaho or his or her designee is empowered to negoti ate reciprocal agreements with other states for the provision of necessary
 medical services for residents of this and other states.

46 (2) No payment shall be made for necessary medical services to an
 47 out-of-state provider unless a reciprocal agreement has been entered into

by the governor of this state τ or unless contracted for pursuant to sections 31-3520 and 31-35221, Idaho Code.

3 SECTION 19. That Section 31-4815, Idaho Code, be, and the same is hereby 4 amended to read as follows:

5 31-4815. CREATION OF THE IDAHO PUBLIC SAFETY COMMUNICATIONS COMMIS-6 SION -- TERMS. (1) There is hereby created in the military division an Idaho 7 public safety communications commission (hereinafter referred to as "the 8 commission") with the purposes identified in section 31-4801(2)(d), Idaho 9 Code.

(2) Notwithstanding any other provision of law to the contrary, the
commission shall, upon being constituted, exercise its powers and duties
in accordance with the provisions of this section relative to consolidated
emergency communications and interoperable public safety communications
and data systems in this state established by enactment of the legislature
or by private act.

(3) All members of the commission will be appointed by the governor andwill serve at the pleasure of the governor.

(4) The commission shall be composed of eighteen (18) voting members.
 The statewide interoperability coordinator of the Idaho bureau of homeland
 security office of emergency management will not be a member of the commis sion, but shall report quarterly to the commission.

(5) Appointment by the governor will include the following voting mem-bers:

(a) The director of the Idaho bureau of homeland security office of
 <u>emergency management</u> or a designated representative and the director of
 the Idaho state police or a designated representative.

(b) The chair of the Idaho technology authority and one (1) legislator
selected by joint approval from the speaker of the house of representatives and the president pro tempore of the senate.

30 (c) The governor will receive suggested names of candidates and alternates for representation from the following and will appoint at his own 31 discretion one (1) representative as a voting member from each: one 32 (1) member representing the association of Idaho cities, one (1) member 33 representing the Idaho association of counties, two (2) members repre-34 35 senting the Idaho sheriffs' association, one (1) member representing the Idaho chiefs of police association, one (1) member representing the 36 Idaho fire chiefs association, one (1) member representing the Idaho 37 health and welfare department's state emergency medical services com-38 munications center, and one (1) member representing the Native American 39 tribes of the state. 40

(d) Six (6) district interoperable governance board (DIGB) representatives. Each district shall select from the following to represent its
district: a county commissioner, sheriff, mayor, chief of police, fire
service chief, public safety answering point manager, public safety
technology manager or emergency medical services manager.

46 (6) Commission representatives shall be appointed by the governor as47 follows:

(a) Each association, entity or DIGB shall select one (1) primary and
 one (1) alternate candidate to represent the association, entity or

1DIGB. Following administrative procedures guidelines, both names shall2be submitted to the administrative agency responsible for these tasks,3which is the Idaho bureau of homeland security office of emergency4management, within thirty (30) days after a term expires or a vacancy5occurs. The Idaho bureau of homeland security office of emergency6management will then forward each entity's names to the governor for7consideration and appointment to the commission.

(b) Should any association, entity or DIGB fail to submit the names
of the candidate and the alternate as directed in this subsection, the
commission shall select a candidate and alternate from the association,
entity or district and submit those names to the governor for consideration and appointment to the commission.

(7) Except as provided in this subsection, members of the commission 13 shall be appointed to a term of four (4) years. The following members shall 14 be appointed to an initial term of two (2) years: the member representing the 15 16 Idaho fire chiefs association, the member representing the Idaho chiefs of police association, one (1) member representing the Idaho sheriffs' asso-17 ciation, the member representing the Idaho department of health and welfare 18 emergency medical services communications center, the member representing 19 the Native American tribes, the member from the state legislature, the chair 20 21 of the Idaho technology authority, and the representatives of DIGBs one, three and five. The remaining members appointed by the governor shall be 22 23 appointed for an initial term of four (4) years. Thereafter, all terms shall be for a period of four (4) years. 24

(8) The commission shall recommend to the governor a list of candidates 25 26 to be appointed to a four-year four (4) year term as chair. The governor shall appoint the chair from the list of candidates. The commission shall 27 elect a vice-chair vice chair and such officers as it may deem necessary and 28 appropriate. The commission shall meet at least annually and at the call of 29 the chair. Members of the commission shall be compensated as provided in 30 section 59-509(b), Idaho Code. Compensation shall be paid from the emer-31 gency communications fund created in section 31-4818, Idaho Code. 32

33 SECTION 20. That Section 33-138, Idaho Code, as enacted by Section 1,
 34 Chapter 207, Laws of 2021, be, and the same is hereby amended to read as fol 35 lows:

33-13840. REPORT -- HIGH-PERFORMING SCHOOLS AND TEACHERS. In the
 first week of the regular legislative session in 2022, the state board of
 education shall present to the legislature a statewide strategy for defining
 and rewarding high-performing schools and teachers for growth in student
 achievement. The strategy should consider:

(1) How to incentivize, encourage, and recognize schools and teachers,
along with their communities, for dedicated and high-quality work; and
(2) Ways to reduce disincentives to excel in student achievement.

44 SECTION 21. That Section 33-205, Idaho Code, be, and the same is hereby 45 amended to read as follows:

46 33-205. DENIAL OF SCHOOL ATTENDANCE. (1) The board of trustees may
 47 deny enrollment, or may deny attendance at any of its schools by expulsion,

to any pupil who is a habitual truant, or who is incorrigible, or whose con-1 2 duct, in the judgment of the board, is such as to be continuously disruptive of school discipline or of the instructional effectiveness of the school, or 3 whose presence in a public school is detrimental to the health and safety of 4 5 other pupils, or who has possessed a deadly or dangerous weapon or firearm on school property, or who has been expelled from another school district in 6 7 this state or any other state. Any pupil having been denied enrollment or expelled may be enrolled or readmitted to the school by the board of trustees 8 upon such reasonable conditions as may be prescribed by the board; but such 9 enrollment or readmission shall not prevent the board from again expelling 10 11 such pupil for cause.

(2) Provided however, the board shall expel from school for a period of 12 not less than one (1) year, twelve (12) calendar months, or may deny enroll-13 ment to a student who has been found to have possessed a firearm on school 14 property in this state or any other state. The board may modify such expul-15 16 sion or denial of enrollment requirement on a case-by-case basis when the board determines reasonable conditions apply and the student's presence is 17 not detrimental to the health and safety of other students. Discipline of 18 students with disabilities shall be in accordance with the requirements of 19 federal law part B of the individuals with disabilities education act and 20 21 section 504 of the rehabilitation act. An authorized representative of the board shall report such student and incident to the appropriate law enforce-22 23 ment agency.

(3) (2) No pupil shall be expelled or denied enrollment without the 24 board of trustees having first given written notice to the parent or guardian 25 of the pupil, which notice shall state the grounds for the proposed expul-26 sion or denial of enrollment and the time and place where such parent or 27 guardian may appear to contest the action of the board to deny school atten-28 dance and which notice shall state the rights of the pupil to be represented 29 by counsel, to produce witnesses and submit evidence on his own behalf, and 30 31 to cross-examine any adult witnesses who may appear against him. Within a reasonable period of time following such notification, the board of trustees 32 shall grant the pupil and his parents or guardian a full and fair hearing on 33 the proposed expulsion or denial of enrollment. However, the board shall 34 allow a reasonable period of time between such notification and the holding 35 of such hearing to allow the pupil and his parents or guardian to prepare 36 their response to the charge. Notwithstanding the provisions of sections 37 74-205 and 74-206, Idaho Code, a decision to expel or to deny enrollment of a 38 39 student may be made in executive session, and the student shall not be named in the minutes of the meeting. A record of the decision shall be placed in 40 the student's educational record and in the official records of the board. 41 Any pupil within the age of compulsory attendance who is expelled or denied 42 enrollment as herein provided shall come under the purview of the juvenile 43 corrections act, and an authorized representative of the board shall, within 44 five (5) days, give written notice of the pupil's expulsion to the prosecut-45 ing attorney of the county of the pupil's residence. 46

47 (4) (3) The superintendent of any district or the principal of any
48 school may temporarily suspend any pupil for disciplinary reasons, in49 cluding student harassment, intimidation or bullying, or for other conduct
50 disruptive of good order or of the instructional effectiveness of the

school. A temporary suspension by the principal shall not exceed five (5) 1 2 school days, and the school superintendent may extend the temporary suspension an additional ten (10) school days. Provided, that on a finding by 3 the board of trustees, which finding must be made in executive session, that 4 5 immediate return to school attendance by the temporarily suspended student would be detrimental to other pupils' health, welfare, or safety, the board 6 7 of trustees may extend the temporary suspension for an additional five (5) school days. Prior to suspending any student, the superintendent or princi-8 pal shall grant an informal hearing on the reasons for the suspension and the 9 opportunity to challenge those reasons. Any pupil who has been suspended may 10 11 be readmitted to the school by the superintendent or principal who suspended him upon such reasonable conditions as said superintendent or principal may 12 prescribe. The board of trustees shall be notified of any temporary suspen-13 sions, the reasons therefor, and the response, if any, thereto. 14

(5) The board of trustees of each school district shall establish the procedure to be followed by the superintendent and principals under its jurisdiction for the purpose of effecting a temporary suspension, which procedure must conform to the minimal requirements of due process and afford the pupil privacy.

(6) As used in this section, "possess," "deadly or dangerous weapon,"
and "firearm" have the same meanings as provided in section 18-3302D, Idaho
Code.

23 SECTION 22. That Section 33-1201A, Idaho Code, be, and the same is
 24 hereby amended to read as follows:

33-1201A. IDAHO PROFESSIONAL ENDORSEMENT -- ELIGIBILITY. (1) Any in-25 26 structional staff employee or any pupil service staff employee will receive mentoring as outlined in such employee's individualized professional learn-27 ing plan during the initial three (3) years of holding such certificate. 28 Upon holding a certificate for three (3) years, any such instructional staff 29 or pupil service staff employee may apply for an Idaho professional endorse-30 ment. Upon holding a professional endorsement for five (5) years or more, 31 any such instructional staff or pupil service staff employee may apply for an 32 Idaho advanced professional endorsement. Individuals who hold an instruc-33 tional staff certificate and a pupil service staff certificate shall have 34 35 their experience based on the overall years of experience if held consecutively or the certificate they have held the longest if dually certificated. 36

37 (2) To be eligible for an Idaho professional endorsement, the instruc-38 tional staff or pupil service staff employee must:

(a) Have held a certificate and been employed in a public school for at
 least three (3) years or have completed a state board of education-ap proved interim certificate of three (3) years or longer;

42 (b) Show they met the professional compensation rung performance cri43 teria for two (2) of the three (3) previous years or the third year;

44 (c) Have a written recommendation from the employing school district;45 and

(d) Have an annual individualized professional learning plan developed
 in conjunction with the employee's school district supervisor.

Instructional staff employees may provide additional evidence demonstrat-ing effective teaching that may be considered in exceptional cases for

purposes of determining proficiency and student achievement in the event required standards for professional endorsement are not met. Pupil service staff employees may provide additional evidence demonstrating effective student achievement or success that may be considered in exceptional cases for purposes of determining proficiency and student achievement or success in the event required standards for professional endorsement are not met.

7 (3) To be eligible for an Idaho advanced professional endorsement, the8 instructional staff or pupil service staff employee must:

9 (a) Have held a renewable certificate and been employed in a public
10 school for at least eight (8) years or more or have completed a state
11 board of education-approved interim certificate of three (3) years or
12 longer and held a renewable certificate and been employed in a public
13 school for five (5) years or more;

(b) Show they met the professional compensation rung performance cri teria for four (4) of the five (5) previous years or the third, fourth,
 and fifth year;

(c) During three (3) of the previous five (5) years, have served in
an additional building or district leadership role in an Idaho public
school, including but not limited to:

20 21 (i) Instructional specialist or instructional coach;

(ii) Mentor;

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(iii) Curriculum or assessment committee member;

- (iv) Team or committee leadership position;
- (v) Data coach; or
- (vi) Other leadership positions identified by the school district;
 - (d) Have a written recommendation from the employing school district;
- (e) Have an annual individualized professional learning plan developed
 in conjunction with the employee's supervisor and a self-evaluation;
 and
- (f) (i) Effective July 1, 2020, through June 30, 2021, show they
 have met the advanced professional compensation rung performance
 criteria for three (3) of the five (5) previous years or the fifth
 year;
- (ii) Effective July 1, 2021, through June 30, 2022, show they have
 met the advanced professional compensation rung performance criteria for three (3) of the five (5) previous years or the fourth and
 fifth year; or
- (iii) Effective July 1, 2022, show they have met the advanced pro fessional compensation rung performance criteria for three (3) of
 the five (5) previous years.

Instructional staff employees may provide additional evidence demon-42 strating effective teaching that may be considered in exceptional cases 43 for purposes of determining proficiency and student achievement in the 44 event required standards for the advanced professional endorsement are not 45 met. Pupil service staff employees may provide additional evidence demon-46 47 strating effective student achievement or success that may be considered in exceptional cases for purposes of determining proficiency and student 48 achievement or success in the event required standards for the advanced pro-49 fessional endorsement are not met. 50

(4) Instructional staff and pupil service staff who have been certified
in another state and have not previously held certification in the state of
Idaho shall be eligible for the professional endorsement if they:

- (a) Have a written recommendation from the employing school district;
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(b) Have worked in a certificated position in a compact-member state other than Idaho pursuant to section 33-4104, Idaho Code; and

(c) Would have been eligible to work in a certificated position in an Idaho public school based on that certification for three (3) to eight (8) years.

(5) Instructional staff and pupil service staff who have been certified
 in another state and have not previously held certification in the state of
 Idaho shall be eligible for the advanced professional endorsement if they:

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(a) Have a written recommendation from the employing school district;(b) Have worked in a certificated position in a compact-member state

other than Idaho pursuant to section 33-4104, Idaho Code; and

(c) Would have been eligible to work in a certificated position in an
 Idaho public school based on that certification for nine (9) years or
 more.

Instructional staff and pupil service staff who have worked in (6) 19 an accredited private school and maintained their instructional or pupil 20 21 service staff certification may use their years of private school work experience to meet the years of experience requirements for the professional 22 and advanced professional endorsement. Such staff may provide additional 23 evidence demonstrating effective teaching that may be considered in excep-24 tional cases for purposes of determining proficiency and student achieve-25 ment requirements for professional and advanced professional eligibility 26 27 criteria.

<u>(7)</u> Individuals holding a professional endorsement or an advanced pro fessional endorsement will be annually evaluated in at least two (2) domains
 in the state evaluation framework approved by the state board of education.
 All other instructional or pupil service staff employees must be evaluated
 across all domains in the evaluation framework. Ratings in domain 2 or do main 3 are required as part of the advanced professional compensation rung
 performance criteria.

(78) The state board of education shall promulgate rules implementing
 the provisions of this section.

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 $(\underline{\vartheta}\underline{9})$ For the purposes of this section:

(a) "Certificate" means an Idaho instructional certificate, pupil
 service staff certificate, or out-of-state educator certificate that
 meets the requirements for reciprocity under rules promulgated by the
 state board of education;

(b) In conjunction with the Idaho evaluation framework, "individual-42 ized professional learning plan" means an individualized professional 43 development plan based on the Idaho framework for teaching evaluation 44 and includes, at a minimum, identified interventions based on the indi-45 vidual's strengths and areas of needed growth, how the individual will 46 set student achievement and growth goals, and areas of identified pro-47 fessional development and mentoring that target continuous improvement 48 in professional areas, future student achievement, and school building 49 or district culture; 50

(c) "Instructional staff" means those involved in the direct instruc tion of a student or group of students and who hold a certificate issued
 under section 33-1201, Idaho Code;

4 (d) "Pupil service staff" means those who provide services to students
5 but are not involved in direct instruction of those students and who
6 hold a certificate issued under section 33-1201, Idaho Code; and

7 (e) "School district" means a school district or a public charter8 school.

9 SECTION 23. That Section 33-2101A, Idaho Code, be, and the same is10 hereby amended to read as follows:

33-2101A. JUNIOR COLLEGE SHALL MEAN COMMUNITY COLLEGE. Notwith-11 standing any other provision of law, in sections 21-805, 21-806, 21-809, 12 23-404, 31-808, 33-101, 33-107, 33-107B, 33-601, 33-1252, 33-2101, 33-2102, 13 33-2103, 33-2104, 33-2105, 33-2106, 33-2107, 33-2107A, 33-2107B, 33-2107C, 14 33-2108, 33-2109A, 33-2110, 33-2110A, 33-2110B, 33-2111, 33-2112, 33-2113, 15 16 33-2114, 33-2115, 33-2116, 33-2117, 33-2118, 33-2119, 33-2121, 33-2122, 33-2123, 33-2124, 33-2125, 33-2126, 33-2130, 33-2135, 33-2137, 33-2138, 17 33-2139, 33-2141, 33-2142, 33-2143, 33-2144, 33-2211, 33-3716, 33-4001, 18 33-4003, 33-4004, 33-4006, 33-4201, 46-314, 50-1721, 57-1105A, 59-1324, 19 59-1371, 59-1374, 67-2320, 67-2322 and 67-5332, Idaho Code, the term "junior 20 21 college" shall mean and shall be denoted as "community college."

22 SECTION 24. That Section 35-104, Idaho Code, be, and the same is hereby 23 amended to read as follows:

35-104. CARE OF FENCES BY ADJOINING OWNERS. Each adjoining land owner, 24 unless both otherwise agree, or unless other arrangements have heretofore 25 26 been made, must construct and keep in repair that half of the line fence 27 between their respective tracts of land which that is to his left when he is standing on his own land facing the other; unless the owner of one (1) of 28 said tracts chooses to allow his land to be uninclosed: provided, that one 29 (1) party may, for his own convenience, strengthen, or render hog-tight, the 30 31 whole or any part of said fence by stretching one (1) or more additional wires thereon or otherwise; in which event the other shall not be liable for his 32 proportion of the additional cost: provided. Provided further, if one (1) 33 of the parties shall render such fence hog-tight and the other shall at any 34 time use his field for the pasture of hogs, sheep or goats, without a herder, 35 such other shall become liable as a joint user or owner $_{T}$ and shall, upon 36 demand of the party building the hog-tight fence, pay his just proportion 37 thereof. In case viewers are appointed, as provided in section 35-106, Idaho 38 Code, the report of such viewers must be in conformity with this section. 39

40 SECTION 25. That Section 35-109, Idaho Code, be, and the same is hereby 41 amended to read as follows:

42 35-109. RESTRICTIONS ON OCCUPANT'S RIGHT TO REMOVE FENCE. The occu 43 pant or owner of land whereon a fence has been built by mistake₇ must not
 44 throw down or in any manner disturb such fence during the period which that

the person who built it is authorized by section 35-108, Idaho Code, to remove it, when by so doing he will expose any crop to destruction.

3 SECTION 26. That Section 35-202, Idaho Code, be, and the same is hereby 4 amended to read as follows:

5 35-202. LIABILITY FOR FAILURE TO INCLOSE. Every person who fails to 6 comply with the provisions of section 35-201, Idaho Code, is liable to the 7 owner of any stock injured by drinking the water or acids that flow from such 8 mill, in twice the damage sustained.

9 SECTION 27. That Section 35-304, Idaho Code, be, and the same is hereby 10 amended to read as follows:

PROCEDURE IN CASE OF UNKNOWN OWNER. It shall be the duty of any 11 35-304. sheriff, deputy sheriff or constable, who by personal knowledge or who oth-12 erwise knowing knows of any barbed wire or barbed wire fence being so strewn 13 or down as provided in section 35-301, Idaho Code, on any ranch or knows of 14 any fence which that has been abandoned, and the owner of such fence or ranch 15 is unknown or has left the state so that notice cannot be served on such per-16 17 son, firm, or corporation, to take or cause to be taken up_{au} such barbed wire or barbed wire fence, and sell the same at public auction to the highest bid-18 der and the. The proceeds shall go to cover the expense of the removal of said 19 barbed wire or barbed wire fence, and if there be any money left over from 20 such sale, it shall be turned in to the county treasurer of the county wherein 21 22 such fence or ranch is located.

23 SECTION 28. That Section 50-2006, Idaho Code, be, and the same is hereby 24 amended to read as follows:

25 50-2006. URBAN RENEWAL AGENCY.

(1) (a) There is hereby created in each municipality an independent
public body corporate and politic to be known as the "urban renewal
agency" that was created by resolution as provided in section 50-2005,
Idaho Code, before July 1, 2011, for the municipality; provided, that
such agency shall not transact any business or exercise its powers hereunder until or unless the local governing body has made the findings
prescribed in section 50-2005, Idaho Code.

(b) An urban renewal agency created after July 1, 2011, shall not trans-33 act any business or exercise its powers provided for in this chapter 34 until a majority of qualified electors, voting in a citywide or coun-35 36 tywide election, depending on the municipality in which such agency is 37 created, vote to authorize such agency to transact business and exercise its powers provided for in this chapter. If prior to July 1, 2011, 38 the local governing body has made the findings prescribed in paragraph 39 (a) of this subsection, then such agency shall transact business and 40 41 shall exercise its powers hereunder and is not subject to the requirements of this paragraph. sub 42

43 (2) Upon satisfaction of the requirements under subsection (1) of this44 section, the urban renewal agency is authorized to transact the business and

1 exercise the powers hereunder by a board of commissioners to be established 2 as follows:

(a) Unless provided otherwise in this section, the mayor, by and with 3 the advice and consent of the local governing body, shall appoint a 4 5 board of commissioners of the urban renewal agency, which shall consist of not less than three (3) commissioners nor more than nine (9) commis-6 7 sioners. In the order of appointment, the mayor shall designate the number of commissioners to be appointed, and the term of each, provided 8 that the original term of office of no more than two (2) commissioners 9 10 shall expire in the same year. The commissioners shall serve for terms not to exceed five (5) years, from the date of appointment, except that 11 all vacancies shall be filled for the unexpired term. 12

(b) For inefficiency or neglect of duty or misconduct in office, a com-13 missioner may be removed by a majority vote of the local governing body 14 only after a hearing and after he shall have been given a copy of the 15 16 charges at least ten (10) days prior to such hearing and have had an opportunity to be heard in person or by counsel. Any commission position 17 that becomes vacant at a time other than the expiration of a term shall 18 be filled by the mayor or chair of the board of county commissioners, if 19 20 that is the local governing body, by and with the advice and consent of 21 the local governing body, including the mayor, if applicable, and shall be filled for the unexpired term. 22

(c) By enactment of an ordinance, the local governing body may appoint 23 and designate, from among its members, members of the board of commis-24 sioners of the urban renewal agency, provided that such representation 25 26 shall be less than a majority of the board of commissioners of the urban renewal agency of the members of the local governing body on and after 27 July 1, 2017, in which case all the rights, powers, duties, privileges, 28 and immunities vested by the urban renewal law of 1965, and as amended, 29 in an appointed board of commissioners, shall be vested in the local 30 governing body, which shall, in all respects when acting as an urban re-31 newal agency, be acting as an arm of state government, entirely separate 32 and distinct from the municipality, to achieve, perform, and accomplish 33 the public purposes prescribed and provided by said urban renewal law of 34 35 1965, and as amended.

(d) By enactment of an ordinance, the local governing body may termi nate the appointed board of commissioners and thereby appoint and des ignate itself as the board of commissioners of the urban renewal agency
 for not more than one (1) calendar year.

(e) By enactment of an ordinance, the local governing body may provide 40 that the board of commissioners of the urban renewal agency shall be 41 elected at an election held for such purpose on one (1) of the November 42 dates provided in section 34-106, Idaho Code, and the ordinance may pro-43 vide term limits for the commissioners. In this case, all the rights, 44 powers, duties, privileges, and immunities vested by the urban renewal 45 law of 1965, and as amended, in an appointed board of commissioners, 46 47 shall be vested in the elected board of commissioners of the urban renewal agency, which shall, in all respects when acting as an urban re-48 newal agency, be acting as an arm of state government, entirely separate 49 and distinct from the municipality, to achieve, perform, and accomplish 50

the public purposes prescribed and provided by said urban renewal law of 1965, and as amended. The provisions of chapter 66, title 67, Idaho Code, shall apply to elected commissioners, and the county election law shall apply to the person running for commissioner as if the person were running for county commissioner. In the event of a vacancy in an elected commissioner position, the replacement shall be appointed by the mayor or chair of the board of county commissioners, if that is the local governing body, by and with the advice and consent of the local governing body, and shall be filled for the unexpired term.

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(3) In all instances, a member of the board of commissioners of the ur ban renewal agency must be a resident of the county where the urban renewal
 agency is located or is doing business.

(4) A commissioner shall receive no compensation for his services but shall be entitled to the necessary expenses, including travel expenses, incurred in the discharge of his duties. Each commissioner shall hold office until his successor has been appointed and has qualified. A certificate of the appointment or reappointment of any commissioner shall be filed with the clerk of the municipality and such certificate shall be conclusive evidence of the due and proper appointment of such commissioner.

- (5) (a) The powers of an urban renewal agency shall be exercised by the
 commissioners thereof. A majority of the commissioners shall constitute a quorum for the purpose of conducting business and exercising the
 powers of the agency and for all other purposes. Action may be taken by
 the agency upon a vote of a majority of the commissioners present, unless in any case the bylaws shall require a larger number.
- (b) The commissioners shall elect the chairman, cochairman, or vice
 chairman for a term of one (1) year from among their members. An agency
 may employ an executive director, technical experts, and such other
 agents and employees, permanent and temporary, as it may require, and
 determine their qualifications, duties, and compensation. For such
 legal service as it may require, an agency may employ or retain its own
 counsel and legal staff.
- (c) An agency authorized to transact business and exercise powers un-33 der this chapter shall file, with the local governing body, on or be-34 fore March 31 of each year a report of its activities for the preced-35 ing calendar year, which report shall include the financial data and au-36 dit reports required under sections 67-1075 and 67-1076, Idaho Code. 37 The agency shall be required to hold a public meeting to report these 38 findings and take comments from the public. At the time of filing the 39 report, the agency shall publish in a newspaper of general circulation 40 in the community a notice to the effect that such report has been filed 41 with the municipality and the state controller and that the report is 42 available for inspection during business hours in the office of the city 43 clerk or county recorder, in the office of the agency, and at all times 44 on the website of the state controller. 45

(d) An urban renewal agency shall have the same fiscal year as a municipality and shall be subject to the same audit requirements as a municipality. An urban renewal agency shall be required to prepare and file with its local governing body an annual financial report and shall prepare, approve, and adopt an annual budget for filing with the local

1 governing body, for informational purposes. A budget means an annual 2 estimate of revenues and expenses for the following fiscal year of the 3 agency.

4 (6) An urban renewal agency shall comply with the public records law
5 pursuant to chapter 1, title 74, Idaho Code, open meetings law pursuant to
6 chapter 2, title 74, Idaho Code, the ethics in government law pursuant to
7 chapter 4, title 74, Idaho Code, and the competitive bidding provisions of
8 chapter 28, title 67, Idaho Code.

9 $(\underline{\pm 7})$ Upon dissolution of the urban renewal agency, title to all prop-10 erty of the urban renewal agency shall revert to the municipality.

SECTION 29. That Section 54-2105, Idaho Code, be, and the same is hereby amended to read as follows:

13 54-2105. BOARD OF VETERINARY MEDICINE -- COMPOSITION -- APPOINTMENT
 14 -- VACANCY -- QUALIFICATIONS -- COMPENSATION -- REMOVAL -- MEETINGS -- OFFI 15 CERS -- REVENUES -- POWERS.

16 (1) (a) A board of veterinary medicine, which shall consist of six (6) members to be appointed by and serve at the pleasure of the governor, 17 is hereby created in the division of occupational and professional li-18 censes. Five (5) members shall be veterinarians and one (1) shall be 19 a public member. Each of the five (5) veterinary board members shall 20 21 serve a term of five (5) years, with the fifth year serving also as a liaison officer, or until a successor is appointed. The public member 22 shall serve for a term of three (3) years or until a successor is ap-23 pointed. 24

Whenever the occasion arises for an appointment of a veterinary 25 (b) 26 member under this section, the governor may consider recommendations for appointment to the board from the state veterinary medical associ-27 ation, from any of the regional veterinary medical associations, and 28 from any individual residing in this state. Vacancies due to death, 29 resignation or removal shall be filled for the remainder of the un-30 31 expired term in the same manner as regular appointments. Filling the remainder of a previous member's term shall not count toward the term 32 limits provided for in this section. No veterinarian shall serve two 33 (2) consecutive terms. The public member may serve two (2) full consec-34 35 utive terms. Each of the five (5) veterinarians shall be qualified to serve as a member of the board if a graduate of an accredited or approved 36 school of veterinary medicine or, if a graduate of a nonaccredited or 37 nonapproved school, by providing a letter from the educational commis-38 sion for foreign veterinary graduates (ECFVG) certifying completion of 39 the ECFVG program or a copy of their ECFVG certificate or verification 40 of successful completion of any educational equivalency program estab-41 42 lished for the purpose of evaluating an individual's educational knowledge and clinical skills as they relate to the practice of veterinary 43 medicine, as approved and outlined by the rules of the board. In addi-44 tion to verification of graduation from an accredited or nonaccredited 45 school of veterinary medicine, each of the five (5) veterinary members 46 47 shall be a resident of this state and have been licensed to practice veterinary medicine in this state for the five (5) years immediately 48 49 preceding the time of appointment. The public member shall be at least

twenty-one (21) years of age and a resident of this state for five (5) years immediately preceding appointment. No person may serve on the board who is, or was, during the two (2) years preceding appointment, a member of the faculty or trustees of an accredited school of veterinary medicine.

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(2) Each member of the board and committee on humane euthanasia shall be 7 compensated as provided by section 59-509(n), Idaho Code.

(3) Any member of the board may be removed by the governor at his discre-8 tion. 9

10 (4) The board shall meet at least once each year at the time and place 11 fixed by the rules of the board. Other necessary meetings may be called by the president of the board by giving notice as may be required by state 12 statute or rule. Except as may otherwise be provided, a majority of the board 13 14 constitutes a quorum. Meetings shall be open and public except as otherwise provided by the open meetings law, chapter 2, title 74, Idaho Code. 15

16 (5) The board member serving the fourth year of appointment shall be the president of the board and shall serve as chairman at the board meetings. 17

(6) The veterinary board member serving the fifth year of appointment 18 shall be the liaison officer of the board and shall render advice, review and 19 mediate complaints, and perform other tasks assigned by the board. 20

21 (7) All revenues received under this chapter shall be paid to the occupational licenses fund and shall be subject to and administered in accor-22 23 dance with the provisions of this chapter.

(8) The responsibility for enforcement of the provisions of this chap-24 ter is hereby vested in the board. The board shall have all of the duties, 25 powers and authority specifically granted by or necessary for the enforce-26 27 ment of this chapter and the rules made pursuant thereto, as well as such other duties, powers and authority as it may be granted from time to time by 28 applicable law. The powers vested in the board shall include, but are not 29 limited to: 30

(a) Establish qualifications and prescribe the application format for 31 issuance or renewal of a license to practice as a veterinarian and cer-32 tification to practice as a veterinary technician, euthanasia agency or 33 euthanasia technician, to review each application for compliance with 34 the licensure and certification requirements, and to issue, renew or 35 deny licenses and certifications. Upon a showing of good cause by a li-36 censee or certificate holder to the board, the board may grant an ex-37 tension of time for submission of the required application or renewal 38 documentation, including the required number of continuing education 39 hours, as set forth by this chapter or the rules of the board. 40

(b) Examine and determine the qualifications and fitness of applicants 41 for a license to practice veterinary medicine, or a certification to 42 practice veterinary technology or as a euthanasia technician or operate 43 as a certified euthanasia agency in the state. 44

(c) Issue, renew, reinstate, deny, suspend, sanction, reprimand, re-45 strict, limit, place on probation, require voluntary surrender of, or 46 revoke any licenses, certifications or temporary permits or certifi-47 cations to practice veterinary medicine, veterinary technology or the 48 euthanizing of animals in the state and may fine and impose other forms 49 of discipline and enter into consent agreements and negotiated settle-50

ments with licensed veterinarians, certified veterinary technicians, certified euthanasia technicians and certified euthanasia agencies consistent with the provisions of this chapter and the rules adopted hereunder. Whenever it appears that grounds for discipline exist under this chapter and the board finds that there is an immediate danger to the public health, safety or welfare, the board is authorized to commence emergency proceedings for revocation or other action. Such proceedings shall be promptly instituted and processed under the applicable provisions of chapter 52, title 67, Idaho Code.

(d) Establish a schedule of fees for licensing, certifying and regis tering veterinarians, veterinary technicians, euthanasia agencies and
 euthanasia technicians, as well as for the review, approval and admin istration of national licensing and certification examinations.

(e) In addition to the fees specifically provided for herein, the board
may assess additional reasonable fees for services rendered to carry
out its duties and responsibilities as required or authorized by this
chapter or rules adopted hereunder. Such services rendered shall include, but not be limited to, the following:

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(i) Issuance of duplicate licenses or certificates;

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(ii) Mailing lists or reports of data maintained by the board;

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(iii) Copies of any documents;

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(iv) Verification of license or certification status;

(v) Examination review, approval and administration; and

(vi) Examination materials.

(f) Upon its own motion or upon any complaint, initiate and conduct investigations on all matters relating to the practice of veterinary medicine or veterinary technology or the euthanizing of animals. as

Initiate and conduct disciplinary hearings or proceedings on its 28 (q) own or through its designated hearing officer, provided such hearings 29 and proceedings shall be held in conformance with the provisions of 30 chapter 52, title 67, Idaho Code, and in connection thereto, to admin-31 ister oaths, receive evidence, make the necessary determinations, and 32 enter orders consistent with the findings. The board may require the 33 attendance and testimony of witnesses and the production of papers, 34 records, or other documentary evidence and may commission depositions. 35 The board may designate one (1) or more of its members or appoint a per-36 son to serve as its hearing officer. 37

(h) Appoint from its own membership one (1) or more members to act as
 representatives of the board at any meeting within or outside the state
 where such representation is deemed desirable.

(i) Bring proceedings in the courts for the enforcement of this chapteror any rules of the board.

(j) For purposes of enforcement of the provisions of this chapter and 43 any rules duly promulgated hereunder, including the levying of civil 44 penalties, assessment and collection of fines, and recovery of costs 45 and paralegal, hearing officer and attorney's fees incurred by the 46 47 board in investigation and prosecution of complaints, the board shall maintain jurisdiction over individuals, irrespective of their license 48 or certification status (i.e., active, inactive, expired, lapsed, sur-49 rendered or disciplined) relative to acts, omissions, complaints and 50

investigations that occurred during the licensure or certification 1 2 period. Jurisdiction of the board shall also extend to all individuals engaged in the practice of veterinary medicine, veterinary technology 3 or practicing as a certified euthanasia agency or certified euthanasia 4 technician in this state as defined in section 54-2103, Idaho Code. It 5 is the intent of this subsection that the board's jurisdiction should 6 extend to all licensed or unlicensed or certified or uncertified in-7 dividuals and that licensees and certification holders cannot divest 8 the board of jurisdiction by changing, surrendering or relinquishing 9 licensure or certification status. 10

(k) Establish a committee on humane euthanasia for the purposes of
training, examining, licensing and certifying euthanasia agencies and
euthanasia technicians and assess application, training workshop and
certification fees. The fees so assessed are continuously appropriated
to the board to support the activities of the committee.

(1) Adopt, amend or repeal all sections of this chapter and rules necessary for its government and all rules necessary to carry into effect the
provisions of this chapter pursuant to the Idaho administrative procedure act, chapter 52, title 67, Idaho Code, including the establishment
and publication of standards of professional conduct for the practice
of veterinary medicine.

(m) Conduct probationary or other practice and facility inspections
 necessary for enforcement of this chapter or the rules duly promul gated hereunder or any order, negotiated settlement or probationary
 agreement of the board and issue administrative citations to alleged
 violators.

SECTION 30. That Section 57-825, Idaho Code, as enacted by Section 1,
Chapter 3, Laws of 2021, be, and the same is hereby amended to read as follows:

57-8256. TWENTY-SEVENTH PAYROLL FUND. There is hereby created in the state treasury the twenty-seventh payroll fund for the purpose of meeting the general fund payroll costs for state employees in years in which the state incurs a twenty-seventh payroll. The account shall consist of any moneys made available through legislative transfers, appropriations, or as otherwise provided by law. Interest earnings from the investment of moneys in this fund by the state treasurer shall be returned to the fund.

37 SECTION 31. That Section 63-3022, Idaho Code, be, and the same is hereby 38 amended to read as follows:

63-3022. ADJUSTMENTS TO TAXABLE INCOME. The additions and subtractions set forth in this section, and in sections 63-3022A through 63-3022U,
Idaho Code, are to be applied to the extent allowed in computing Idaho taxable income:

(a) Add any state and local taxes, as defined in section 164 of the Internal Revenue Code that are measured by net income, or for which a credit is
allowable under section 63-3029, Idaho Code, and paid or accrued during the
taxable year adjusted for state or local tax refunds used in arriving at taxable income.

(b) Add the net operating loss deduction used in arriving at taxable in-1 2 come.

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- (c) (1) A net operating loss for any taxable year commencing on and af-3 ter January 1, 2000, but before January 1, 2013, shall be a net operating loss carryback not to exceed a total of one hundred thousand dollars (\$100,000) to the two (2) immediately preceding taxable years. At the election of the taxpayer, the two (2) year carryback may be forgone and the loss subtracted from income received in taxable years arising in the next twenty (20) years succeeding the taxable year in which the loss 10 arises in order until exhausted.
- (2) A net operating loss for any taxable year commencing on or after 11 January 1, 2013, shall be a net operating loss carryback not to exceed 12 a total of one hundred thousand dollars (\$100,000) to the two (2) imme-13 diately preceding taxable years only if an amended return carrying the 14 loss back is filed within one (1) year of the end of the taxable year of 15 16 the net operating loss that results in such carryback.
- (3) Any portion of the net operating loss not subtracted from income in 17 the two (2) preceding years may be subtracted from income in the next 18 twenty (20) years succeeding the taxable year in which the loss arises 19 20 in order until exhausted. The sum of the deductions may not exceed the 21 amount of the net operating loss deduction incurred. The carryback shall be limited to a total of fifty thousand dollars (\$50,000) in the 22 case of an individual filing as married filing separate in the year of 23 the loss. 24
- (4) Net operating losses incurred by a corporation during a year in 25 which such corporation did not transact business in Idaho or was not 26 included in a group of corporations combined under subsection (t) of 27 section 63-3027, Idaho Code, may not be subtracted. However, if at 28 least one (1) corporation within a group of corporations combined under 29 subsection (t) of section 63-3027, Idaho Code, was transacting business 30 in Idaho during the taxable year in which the loss was incurred, then the 31 net operating loss may be subtracted. Net operating losses incurred by 32 a person, other than a corporation, in activities not taxable by Idaho 33 34 may not be subtracted.
- (5) The term "income" as used in this subsection means Idaho taxable in-35 come as defined in this chapter as modified by section 63-3021(b)(2), 36 (3) and (4), Idaho Code. 37
- (d) In the case of a corporation, add the amount deducted under the pro-38 39 visions of sections 243(a) and (c), 244, 245, and 246A of the Internal Revenue Code (relating to dividends received by corporations and other special 40 deductions) as limited by section 246(b)(1) of said code. 41
- (e) In the case of a corporation, subtract an amount determined under 42 section 78 of the Internal Revenue Code to be taxable as dividends. 43
- (f) Subtract the amount of any income received or accrued during the 44 taxable year which that is exempt from taxation by this state, under the pro-45 visions of any other law of this state or a law of the United States, if not 46 47 previously subtracted in arriving at taxable income.
- (g) For the purpose of determining the Idaho taxable income of the bene-48 ficiary of a trust or of an estate: 49

(1) Distributable net income as defined for federal tax purposes shall be corrected for the other adjustments required by this section.

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6 7 (2) Net operating losses attributable to a beneficiary of a trust or estate under section 642 of the Internal Revenue Code shall be a deduction for the beneficiary to the extent that income from the trust or estate would be attributable to this state under the provisions of this chapter.

(h) In the case of an individual who is on active duty as a full-time
officer, enlistee, or draftee, with the armed forces of the United States,
which full-time duty is or will be continuous and uninterrupted for one hundred twenty (120) consecutive days or more, deduct compensation paid by the
armed forces of the United States for services performed outside this state.
The deduction is allowed only to the extent such income is included in taxable income.

(i) In the case of a corporation, including any corporation included 15 16 in a group of corporations combined under subsection (t) of section 63-3027, Idaho Code, add any capital loss or passive loss deducted, which loss was in-17 curred during any year in which such corporation did not transact business in 18 Idaho. However, do not add any capital loss deducted if a corporation, in-19 cluding any corporation in a group of corporations combined under subsection 20 21 (t) of section 63-3027, Idaho Code, was transacting business in Idaho during the taxable year in which the loss was incurred. In the case of persons other 22 than corporations, add any capital loss or passive loss deducted which that 23 was incurred in activities not taxable by Idaho at the time such loss was in-24 curred. In computing the income taxable to an S corporation or partnership 25 under this section, deduction shall not be allowed for a carryover or carry-26 back of a net operating loss provided for in subsection (c) of this section, a 27 passive loss, or a capital loss provided for in section 1212 of the Internal 28 Revenue Code. 29

30 (j) In the case of an individual, there shall be allowed as a deduction 31 from gross income either paragraph (1) or (2) of this subsection at the op-32 tion of the taxpayer:

(1) The standard deduction as defined in section 63 of the Internal Rev enue Code-; or

(2) Itemized deductions as defined in section 63 of the Internal Rev enue Code except state or local taxes measured by net income and general
 sales taxes as either is defined in section 164 of the Internal Revenue
 Code.

(k) Add the taxable amount of any lump sum distribution excluded from
 gross income for federal income tax purposes under the ten (10) year averag ing method. The taxable amount will include the ordinary income portion and
 the amount eligible for the capital gain election.

(1) Deduct any amounts included in gross income under the provisions of
 section 86 of the Internal Revenue Code relating to certain social security
 and railroad benefits.

(m) In the case of a self-employed individual, deduct the actual cost
of premiums paid to secure worker's compensation insurance for coverage in
Idaho, if such cost has not been deducted in arriving at taxable income.

(n) In the case of an individual for any tax period ending on or priorto December 31, 2016, deduct the amount contributed to a college savings pro-

gram, but not more than four thousand dollars (\$4,000) per tax year. In the 1 2 case of an individual and for any tax period starting on or after January 1, 2017, deduct the amount contributed to a college savings program, but not 3 more than six thousand dollars (\$6,000) per tax year. For those married and 4 5 filing jointly, deduct the amount contributed to a college savings program, but not more than twice of that allowed for an individual. To be qualified 6 for this deduction, the contribution must be made during the taxable year and 7 made to an Idaho college savings program account as described in chapter 54, 8 title 33, Idaho Code. 9

10 (o) In the case of an individual, add the amount of a nonqualified with-11 drawal from an individual trust account or savings account established pursuant to chapter 54, title 33, Idaho Code, less any amount of such nonqual-12 13 ified withdrawal included in the individual's federal gross income pursuant to section 529 of the Internal Revenue Code. The addition provided in this 14 subsection is limited to contributions previously exempt from Idaho state 15 16 income tax and earnings generated from the program as long as the earnings are not already included in federal adjusted gross income. 17

(p) In the case of an individual, add the amount of a withdrawal from 18 an individual trust account or savings account established pursuant to chap-19 20 ter 54, title 33, Idaho Code, transferred to a qualified tuition program, as 21 defined in section 529 of the Internal Revenue Code, that is operated by a state other than Idaho or to a qualified ABLE program as defined in section 22 529A of the Internal Revenue Code. The addition provided in this subsection 23 is limited to the amount of the contributions to the Idaho individual trust 24 account or savings account by the account owner that was deducted on the ac-25 26 count owner's Idaho income tax return for the year of the transfer and the prior taxable year. 27

(q) Deduct any amount disallowed under section 461(1)(1)(B) of the In ternal Revenue Code (relating to excess business losses) that is treated as
 part of the taxpayer's net operating loss carryforward for federal income
 tax purposes.

(r) Add the excess business losses under section 461(1) of the Internal
 Revenue Code, as required by section 63-3004, Idaho Code. The excess busi ness losses may be carried forward and deducted as an Idaho net operating
 loss under section 63-3021, Idaho Code, successively over the next twenty
 (20) years succeeding the taxable year in which the loss arises until such
 losses are exhausted. Excess business losses shall not be carried back.

38 (±s) Subtract any amounts included in taxable income for funds received
 39 or loans forgiven pursuant to the provisions of the coronavirus aid, relief,
 40 and economic security act, P.L. 116-136.

(st) Subtract any amounts included in taxable income for loans forgiven
 pursuant to the paycheck protection program and health care enhancement act,
 P.L. 116-139, including economic injury disaster loan advance funds, and the
 paycheck protection program flexibility act of 2020, P.L. 116-142.

(tu) Add any amounts excluded from taxable income for funds received
 pursuant to the emergency rental assistance program established by section
 501 of division N of the consolidated appropriations act, 2021, P.L. 116 260.

49 SECTION 32. That Section 67-450D, Idaho Code, be, and the same is hereby 50 amended to read as follows:

67-450D. INDEPENDENT FINANCIAL AUDITS ___ DESIGNATED 1 ENTI-2 TIES. (1) Notwithstanding any other provisions of the Idaho Code relating to audit requirements regarding the entities designated in this section, 3 beginning on July 1, 2021, the requirements set forth in section 67-450B(2), 4 Idaho Code, shall constitute the minimum audit requirements for the fol-5 lowing entities: 6 (a) Alfalfa and clover seed commission; 7 (b) Idaho apple commission; 8 (c) Idaho barley commission; 9 10 (d) Idaho bean commission; (e) Idaho beef council; 11 (f) Idaho cherry commission; 12 (q) Idaho dairy products commission; 13 (h) Idaho food quality assurance institute; 14 (i) Idaho forest products commission; 15 16 (ji) Idaho grape growers and wine producers commission; (kj) Idaho honey commission; 17 (1k) Idaho hop grower's commission; 18 (ml) Idaho mint commission; 19 20 (nm) Idaho oilseed commission; (on) Idaho pea and lentil commission; 21 (po) Idaho potato commission; 22 (qp) Idaho rangeland resources commission; and 23 (rq) Idaho wheat commission. 24 (2) Federal audit requirements applicable because of expenditure of 25 federal assistance supersede the minimum audit requirements referenced in 26 subsection (1) of this section. 27 (3) All moneys received or expended by the entities identified in sub-28 section (1) of this section shall be audited by a certified public accoun-29 tant, designated by the entity, who shall furnish a copy of such audit to the 30 local governmental entities central registry pursuant to section 67-1076, 31 Idaho Code, and to the senate agricultural affairs committee and the house 32 of representatives agricultural affairs committee. The audit shall be com-33 pleted within ninety (90) days following the close of the commission's fis-34 35 cal year. (4) Any entity identified in subsection (1) of this section that is not 36 audited pursuant to the provisions of this section shall submit an unaudited 37 annual statement of revenues, expenditures, and fund balances to the sen-38 39 ate agricultural affairs committee and the house of representatives agricultural affairs committee, to the state controller, and to the division of 40 financial management. 41 (5) The right is reserved to the state of Idaho to audit the funds of the 42 entities identified in this section at any time. 43 SECTION 33. That Section 67-7103, Idaho Code, be, and the same is hereby 44 amended to read as follows: 45 46 67-7103. SNOWMOBILES -- APPLICATION FOR NUMBER -- ATTACHMENT OF VALI-47 DATION STICKERS -- CERTIFICATE -- APPLICATION FOR TRANSFER OF CERTIFICATE --TRANSFER OF CERTIFICATE FEE -- TEMPORARY NUMBER -- FEES. (1) The operator of 48 49 each snowmobile requiring numbering by the state of Idaho shall obtain a cer-

tificate of number for the snowmobile, which certificate of number shall be 1 2 issued by season, for seasons running from November 1 through October 31. To obtain a certificate of number, the operator shall pay a fee of forty-five 3 dollars and fifty cents (\$45.50). Upon receipt of the fee, the department 4 5 shall issue to the operator a certificate of number together with a validation sticker to be attached to the snowmobile in a manner as may be prescribed 6 7 by rules of the department. The validation sticker shall be located on the snowmobile and shall be completely visible and shall be maintained in legi-8 ble condition whenever the snowmobile is in operation. τ^{-} 9

10 (2) The department may issue any certificate of number directly or 11 may authorize any persons to act as vendor for the issuance. In the event a 12 person accepts the authorization, he may be assigned a block of validation 13 stickers and certificates of number that, upon issue, in conformity with 14 this chapter and with any rules of the department, shall be valid as if issued 15 directly by the department.

(3) All records of the department made or kept pursuant to this sectionshall be public records.

18 (4) Each snowmobile must be numbered before it leaves the premises at19 the time of sale from any retail snowmobile dealer.

(5) No number, other than the validation stickers issued to the operator and affixed to the snowmobile pursuant to this chapter, shall be painted,
attached, or otherwise displayed on the snowmobile, except a temporary number may be attached to identify a snowmobile for the purpose of racing or
other sporting events.

(6) Notwithstanding the provisions of subsection (1) of this section,
 resident and nonresident owners of snowmobiles used for rental purposes
 shall purchase rental validation stickers for seventy-five dollars and
 fifty cents (\$75.50) and the validation stickers shall be displayed on the
 machine at all times.

30 SECTION 34. That Section 74-117, Idaho Code, be, and the same is hereby 31 amended to read as follows:

74-117. ADDITIONAL PENALTY. If the court finds that a public official has deliberately and in bad faith improperly refused a legitimate request for inspection or copying, a civil penalty shall be assessed against the public official in an amount not to exceed one thousand dollars (\$1,000), which shall be paid into the general account fund.

37 SECTION 35. That Section 74-120, Idaho Code, be, and the same is hereby 38 amended to read as follows:

74-120. PROHIBITION ON DISTRIBUTION OR SALE OF MAILING OR TELEPHONE
NUMBER LISTS -- PENALTY. (1) Except as provided in subsections (2), (3), (4),
(5), (6), (7), (8), and (9) of this section, in order to protect the privacy
of those who deal with public agencies or an independent public body corporate and politic:

(a) No agency or independent public body corporate and politic may distribute or sell for use as a mailing list or a telephone number list any
list of persons without first securing the permission of those on the
list; and

(b) No list of persons prepared by the agency or independent public body corporate and politic may be used as a mailing list or a telephone number list except by the agency or independent public body corporate and politic or another agency without first securing the permission of those on the list.

6 (2) Except as may be otherwise provided in this chapter, this section
7 does not prevent an individual from compiling a mailing list or a telephone
8 number list by examination or copying of public records, original documents
9 or applications which are otherwise open to public inspection.

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(3) The provisions of this section do not apply to the lists of registered electors compiled pursuant to title 34, Idaho Code, or to lists of the
names of employees governed by chapter 53, title 67, Idaho Code.

(4) The provisions of this section shall not apply to agencies which
 that issue occupational or professional licenses.

(5) This section does not apply to the right of access either by Idaho
law enforcement agencies or, by purchase or otherwise, of the right to access
public records dealing with motor vehicle registration.

(6) This section does not apply to a corporate information list devel-18 oped by the office of the secretary of state containing the name, address, 19 registered agent, officers and directors of corporations authorized to do 20 21 business in this state or to a business information list developed by the department of commerce containing the name, address, telephone number or 22 23 other relevant information of Idaho businesses or individuals requesting information regarding the state of Idaho or to business lists developed by 24 the department of agriculture, division of marketing and market development 25 26 division, used to promote food and agricultural products produced in Idaho.

(7) This section does not apply to lists to be used for ordinary utility
purposes which that are requested by a person who supplies utility services
in this state. Ordinary utility purposes, as used in this chapter only, do
not include marketing or marketing research.

(8) This section does not apply to lists to be used to give notice required by any statute, ordinance, rule, or law or by any governing agency.

(9) This section does not apply to student directory information pro vided by colleges, universities, secondary schools and school districts to
 military recruiters for military recruiting purposes pursuant to the re quirements of federal laws.

(10) Nothing in this section shall prohibit the release of information
to the state controller as the state social security administrator as provided in section 59-1101A, Idaho Code.

(11) If a court finds that a person or public official has deliberately
and in bad faith violated the provisions of subsection (1)(a) or (1)(b)
of this section, the person or public official shall be liable for a civil
penalty assessed by the court in an amount not in excess of one thousand dollars (\$1,000), which shall be paid into the general account fund.

45 SECTION 36. That Section 74-123, Idaho Code, be, and the same is hereby 46 amended to read as follows:

74-123. IDAHO CODE IS PROPERTY OF THE STATE OF IDAHO. (1) The Idaho
Code is the property of the state of Idaho, and the state of Idaho and the taxpayers shall be deemed to have a copyright on the Idaho Code. If a person re-

produces or distributes the Idaho Code for the purpose of direct or indirect 1 2 commercial advantage, the person shall owe to the Idaho code commission, as the agent of the state of Idaho, a royalty fee in addition to the fee charged 3 for copying the Idaho Code. Any person who reproduces or distributes the 4 5 Idaho Code in violation of the provisions of this section, shall be deemed to be an infringer of the state of Idaho's copyright. The Idaho code commis-6 7 sion, through the office of the attorney general, is entitled to institute an action for any infringement of that particular right committed while the 8 Idaho code commission or its designated agent has custody of the Idaho Code. 9

10 (2) A court having jurisdiction of a civil action arising under this 11 section may grant such relief as it deems appropriate. At any time while an 12 action under this section is pending, the court may order the impounding, on 13 such terms as it deems reasonable, of all copies claimed to have been made or 14 used in violation of the Idaho code commission's copyright pursuant to this 15 section.

(3) An infringer of the state of Idaho's copyright pursuant to this section is liable for any profits the infringer has incurred by obtaining the
Idaho Code for commercial purposes or is liable for statutory damages as provided in subsection (4) of this section.

The Idaho code commission, as agent of the copyright owner, may 20 (4) 21 elect, at any time before final judgment is rendered, to recover, instead of actual damages and profits, an award of statutory damages for all in-22 fringements involved in the action, with respect to the Idaho Code for which 23 any one (1) infringer is liable individually, or for which any two (2) or 24 25 more infringers are liable jointly and severally, in a sum of not less than two hundred fifty dollars (\$250) or and not more than ten thousand dollars 26 (\$10,000), as the court considers just. 27

(5) In any civil action under this section, the court may allow the re covery of full costs by or against any party and may also award reasonable at torney's fees to the prevailing party as part of the costs.

(6) The Idaho code commission is hereby authorized to license and
charge fees for the use of the Idaho Code. The Idaho code commission may
grant a license for the use of the Idaho Code to a public agency in the state
and waive all or a portion of the fees. All fees recovered by the Idaho code
commission shall be deposited in the general account fund.

36 SECTION 37. An emergency existing therefor, which emergency is hereby
 37 declared to exist, this act shall be in full force and effect on and after
 38 July 1, 2022.