

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 55

BY TRANSPORTATION AND DEFENSE COMMITTEE

AN ACT

1 RELATING TO HIGHWAYS AND BRIDGES; AMENDING SECTION 40-708, IDAHO CODE, TO
2 PROVIDE FOR THE MAINTENANCE, CONSTRUCTION, AND DEVELOPMENT OF LOCAL
3 BRIDGES AND HIGHWAYS AND TO MAKE TECHNICAL CORRECTIONS; AND DECLARING
4 AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.
5

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

7 SECTION 1. That Section 40-708, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 40-708. POLICY OF LEGISLATURE ON EXPENDITURES. (1) It is the declared
10 policy of the legislature that, except as otherwise provided, all highway-
11 user revenues accruing to the state highway account be spent exclusively for
12 the maintenance, construction and development of highways and bridges in the
13 state highway system. By mutual cooperative written agreements, or in the
14 event of emergencies or other unusual circumstances where the financial or
15 general welfare of the people is concerned, two (2) or more units of govern-
16 ment may, upon a showing of cause declared and entered upon the minutes of an
17 official meeting of the board, the boards of county, highway district com-
18 missioners or the governing body of any cities involved, as the case may be,
19 share jointly the costs of the maintenance, construction or development of
20 highways and bridges in any state, county, district or city system.

21 (2) It is further the declared policy of the legislature that, except as
22 otherwise provided, all highway-user revenues accruing to the state highway
23 account and all ad valorem levies accruing pursuant to chapter 8, title 40,
24 Idaho Code, shall be spent exclusively for the maintenance, construction,
25 and development of bridges and highways that benefit primarily motor vehi-
26 cles in the local highway jurisdiction. All moneys apportioned to the board,
27 counties or highway districts, and cities from the proceeds from the imposi-
28 tion of tax on fuels and from any tax or fee for the registration or operation
29 of motor vehicles for general highway construction and maintenance, bridge
30 and culvert moneys, shall be accounted for as to the actual expenditure to
31 the state controller, as dedicated funds by a certification of the govern-
32 ing unit receiving, budgeting and expending those dedicated funds. The cer-
33 tification shall list the actual funds received for the budgetary period in
34 each category of dedicated funds and the actual expenditure of the used dedi-
35 cated funds. Any balance of dedicated funds unexpended must be shown and ac-
36 counted for as a beginning balance in the next regular budget. The certifi-
37 cation shall be prepared by the director, county auditor or highway district
38 treasurer or city clerk, and shall be signed by the elected county or highway
39 district commissioners, mayor, council, or board members of the respective
40 reporting governmental unit. The certification shall be made by ~~the 31st of~~
41 December 31 of each year for the preceding fiscal budget year, and shall be
42 published once as a legal notice between January 1st and the 15th of 1 and

1 January 15. Failure to make certification, failure to publish or the making
2 of false statements in the certification shall subject the person so doing
3 to the penalties prescribed in section 40-207, Idaho Code, or be used as the
4 grounds for removal from office of the offending officials. The state con-
5 troller is empowered to withhold the distribution of funds for noncompliance
6 with the provisions of this section, but upon compliance shall authorize the
7 distribution to be made.

8 (3) Moneys remaining unexpended in dedicated funds shall not be bud-
9 geted ~~and~~ or expended for uses other than the limits of the dedicated fund.

10 (4) Highway districts may accumulate fund balances at the end of a fis-
11 cal year and carry over those fund balances into the ensuing fiscal year suf-
12 ficient to achieve or maintain highway district operations on a cash basis.
13 A fund balance is the excess of the assets of a fund over its liabilities and
14 reserves.

15 SECTION 2. An emergency existing therefor, which emergency is hereby
16 declared to exist, this act shall be in full force and effect on and after
17 July 1, 2023.