IN THE SENATE

SENATE BILL NO. 1142

BY STATE AFFAIRS COMMITTEE

AN ACT RELATING TO THE PUBLICATION OF PROCEEDINGS BY TAXING ENTITIES; AMENDING SEC-TION 31-819, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE PUBLICATION OF COUNTY PROCEEDINGS AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SEC-TION 59-514, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE PUBLICATION OF INFORMATION REGARDING PERSONAL SERVICE CONTRACTS AND TO MAKE TECHNI-CAL CORRECTIONS; AND DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. That Section 31-819, Idaho Code, be, and the same is hereby amended to read as follows:

- 31-819. PUBLICATION OF PROCEEDINGS. (1) To The board of county commissioners shall cause to be published monthly such statement as will clearly give notice to the public of all its acts and proceedings, and, shall include including a brief financial summary indicating the total amount spent from each county fund during the month. A more detailed report of expenditures may be published if deemed necessary by the board. Monthly publication of acts and proceedings shall not be required for any county that maintains a publicly accessible website on which agendas and minutes of the meetings of the board of county commissioners are posted. Monthly publication of a financial summary indicating the total amount spent from each fund during the month shall be required and shall include the website link for accessing agendas and meeting minutes.
- (2) Annually, a full financial report shall be prepared and available for public inspection which that shows for each fund the sources of income, expenditures during the year, current fund balances, and other financial information as determined by the board. Within thirty (30) days of the annual audit's preparation as provided in section 31-1701, Idaho Code, the board shall cause to be published a summary of the balance sheet and a summary of the statement of revenues and expenditures. Such statements as well as all other public notices of proceedings of, or to be had before the board, not otherwise specially provided for, must be published in accordance with the requirements of chapter 1, title 60, Idaho Code.
- SECTION 2. That Section 59-514, Idaho Code, be, and the same is hereby amended to read as follows:
- 59-514. PUBLICATION OF CONTRACTEE, AMOUNT AND PURPOSE OF PERSONAL SERVICE CONTRACTS -- DEFINITION. (1) The state of Idaho, and all taxing entities within the state of Idaho, shall publish within fifteen (15) days of entering into any personal service contract, the parties, amount, and a one (1) sentence purpose of all such personal service contracts over ten thou-

sand dollars (\$10,000) annual payment, regardless of whether the moneys for such contract are derived from state taxes, local taxes, federal funds, or a combination of such funds; however, when such contracts are entered into with a county, the publication requirements provided in this section are satisfied when the required information is included in the next published monthly statement pursuant to the provisions of section 31-819, Idaho Code. The publication shall be in a newspaper of general circulation within the geographical area wherein such personal service is to be performed the agenda and minutes of open business meetings that are accessible to the public from the county website.

(2) "Personal service" means performance for remuneration by an individual on a specified contractual basis of specialized professional or consultive expertise germane to administration, maintenance or conduct of governmental activities which that require intellectual or sophisticated and varied services, dependent upon facilities, invention, imagination or a specific talent which that the state or the taxing entity itself cannot provide or accomplish.

SECTION 3. An emergency existing therefor, which emergency is hereby declared to exist, this act shall be in full force and effect on and after July 1, 2023.