

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 25

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO SALES TAX DISTRIBUTION; AMENDING SECTION 63-3638, IDAHO CODE, TO
2 PROVIDE FOR THE DISTRIBUTION OF CERTAIN SALES TAX REVENUES TO THE TRANS-
3 PORTATION EXPANSION AND CONGESTION MITIGATION FUND AND TO LOCAL UNITS
4 OF GOVERNMENT FOR HIGHWAY PROJECTS; AMENDING SECTION 40-720, IDAHO
5 CODE, TO REVISE PROVISIONS REGARDING MONEYS APPORTIONED TO LOCAL UNITS
6 OF GOVERNMENT; AND DECLARING AN EMERGENCY.
7

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

9 SECTION 1. That Section 63-3638, Idaho Code, be, and the same is hereby
10 amended to read as follows:

11 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this
12 chapter, except as may otherwise be required in sections 63-3203, 63-3620F,
13 and 63-3709, Idaho Code, shall be distributed by the state tax commission as
14 follows:

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

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

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

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

36 (5) An amount equal to the sum required by the provisions of sections
37 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated
38 by section 63-718(3), Idaho Code, is continuously appropriated and shall be
39 paid as provided by sections 63-709 and 63-717, Idaho Code.

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

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

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

23 (9) One dollar (\$1.00) on each application for certificate of title
24 or initial application for registration of a motor vehicle, snowmobile,
25 all-terrain vehicle or other vehicle processed by the county assessor or the
26 Idaho transportation department, excepting those applications in which any
27 sales or use taxes due have been previously collected by a retailer, shall be
28 a fee for the services of the assessor of the county or the Idaho transporta-
29 tion department in collecting such taxes and shall be paid into the current
30 expense fund of the county or state highway account established in section
31 40-702, Idaho Code.

32 (10) Eleven and five-tenths percent (11.5%) of revenues collected un-
33 der this chapter, following any distributions required by sections 63-3203,
34 63-3620F, and 63-3709, Idaho Code, and by subsection (1) of this section, is
35 continuously appropriated and shall be distributed to the revenue-sharing
36 account, which is hereby created in the state treasury, and the moneys in the
37 revenue-sharing account will be paid in installments each calendar quarter
38 by the state tax commission as follows:

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

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

47 (ii) If there is no change in the amount of the revenue-sharing
48 account from the same quarter of the previous fiscal year, then the
49 various cities shall receive the same amount received for the same
50 quarter of the previous fiscal year.

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

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

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

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

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

34 (i) Fifty-nine and eight-tenths percent (59.8%) of the amount to
 35 be distributed under this paragraph (b) of this subsection shall
 36 be distributed as follows:

37 1. One million three hundred twenty thousand dollars
 38 (\$1,320,000) annually shall be distributed one forty-fourth
 39 (1/44) to each of the various counties; and

40 2. The balance of such amount shall be paid to the various
 41 counties, and each county shall be entitled to an amount in
 42 the proportion that the population of that county bears to
 43 the population of the state; and

44 (ii) Forty and two-tenths percent (40.2%) of the amount to be dis-
 45 tributed under this paragraph (b) of this subsection shall be dis-
 46 tributed as follows:

47 1. Each county that received a payment under the provisions
 48 of section 63-3638(e), Idaho Code, as that subsection ex-
 49 isted immediately prior to July 1, 2000, during the fourth

1 quarter of calendar year 1999, shall be entitled to a like
2 amount during succeeding calendar quarters.

3 2. If the dollar amount of money available under this sub-
4 section (10) (b) (ii) in any quarter does not equal the amount
5 paid in the fourth quarter of calendar year 1999, each
6 county's payment shall be reduced proportionately.

7 3. If the dollar amount of money available under this sub-
8 section (10) (b) (ii) in any quarter exceeds the amount paid
9 in the fourth quarter of calendar year 1999, each county
10 shall be entitled to a proportionately increased payment,
11 but such increase shall not exceed one hundred five percent
12 (105%) of the total payment made in the fourth quarter of
13 calendar year 1999.

14 4. If the dollar amount of money available under this sub-
15 section (10) (b) (ii) in any quarter exceeds one hundred five
16 percent (105%) of the total payment made in the fourth quar-
17 ter of calendar year 1999, any amount over and above such
18 one hundred five percent (105%) shall be paid to the various
19 counties in the proportion that the population of the county
20 bears to the population of the state; and

21 (c) Seven and seven-tenths percent (7.7%) of the amount appropriated in
22 this subsection shall be paid to the several counties for distribution
23 to special purpose taxing districts as follows:

24 (i) Each such district that received a payment under the provi-
25 sions of section 63-3638(e), Idaho Code, as such subsection ex-
26 isted immediately prior to July 1, 2000, during the fourth quarter
27 of calendar year 1999, shall be entitled to a like amount during
28 succeeding calendar quarters.

29 (ii) If the dollar amount of money available under this subsec-
30 tion (10) (c) in any quarter does not equal the amount paid in the
31 fourth quarter of calendar year 1999, each special purpose taxing
32 district's payment shall be reduced proportionately.

33 (iii) If the dollar amount of money available under this subsec-
34 tion (10) (c) in any quarter exceeds the amount distributed under
35 paragraph (c) (i) of this subsection, each special purpose taxing
36 district shall be entitled to a share of the excess based on the
37 proportion each such district's current property tax budget bears
38 to the sum of the current property tax budgets of all such dis-
39 tricts in the state. Each year, starting with the distribution
40 for the quarter ending December 31, the state tax commission shall
41 calculate this distribution based on the district's current prop-
42 erty tax budgets, including any unrecovered forgone amounts as de-
43 termined under section 63-802(1) (e), Idaho Code. When a special
44 purpose taxing district is situated in more than one (1) county,
45 the state tax commission shall determine the portion attributable
46 to the special purpose taxing district from each county in which it
47 is situated.

48 (iv) If special purpose taxing districts are consolidated, the
49 resulting district is entitled to a base amount equal to the sum of

1 the base amounts received in the last calendar quarter by each dis-
2 trict prior to the consolidation.

3 (v) If a special purpose taxing district is dissolved or disin-
4 corporated, the state tax commission shall continuously distrib-
5 ute to the board of county commissioners an amount equal to the
6 last quarter's distribution prior to dissolution or disincorpora-
7 tion. The board of county commissioners shall determine any re-
8 distribution of moneys so received.

9 (vi) Taxing districts formed after January 1, 2001, are not en-
10 titled to a payment under the provisions of this paragraph (c) of
11 this subsection.

12 (vii) For purposes of this paragraph (c) of this subsection, a spe-
13 cial purpose taxing district is any taxing district that is not a
14 city, a county, or a school district.

15 (viii) Special purpose taxing districts shall use funds received
16 under the provisions of this subsection only for the purposes for
17 which the special purpose taxing districts were formed.

18 (11) Amounts calculated in accordance with section 2, chapter 356, laws
19 of 2001, for annual distribution to counties and other taxing districts be-
20 ginning in October 2001 for replacement of property tax on farm machinery and
21 equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool
22 districts, the state tax commission shall distribute one-fourth (1/4) of
23 this amount certified quarterly to each county. For school districts, the
24 state tax commission shall distribute one-fourth (1/4) of the amount cer-
25 tified quarterly to each school district. For nonschool districts, the
26 county auditor shall distribute such amounts to each district within thirty
27 (30) calendar days from receipt of moneys from the state tax commission.
28 Moneys received by each taxing district for replacement shall be utilized
29 in the same manner and in the same proportions as revenues from property
30 taxation. The moneys remitted to the county treasurer for replacement of
31 property exempt from taxation pursuant to section 63-602EE, Idaho Code, may
32 be considered by the counties and other taxing districts and budgeted at the
33 same time, in the same manner, and in the same year as revenues from taxation
34 on personal property, which these moneys replace. If taxing districts are
35 consolidated, the resulting district is entitled to an amount equal to the
36 sum of the amounts received in the last calendar quarter by each district
37 pursuant to this subsection prior to the consolidation. If a taxing district
38 is dissolved or disincorporated, the state tax commission shall continu-
39 ously distribute to the board of county commissioners an amount equal to the
40 last quarter's distribution prior to dissolution or disincorporation. The
41 board of county commissioners shall determine any redistribution of moneys
42 so received. If a taxing district annexes territory, the distribution of
43 moneys received pursuant to this subsection shall be unaffected. Taxing
44 districts formed after January 1, 2001, are not entitled to a payment under
45 the provisions of this subsection. School districts shall receive an amount
46 determined by multiplying the sum of the year 2000 school district levy mi-
47 nus .004 times the market value on December 31, 2000, in the district of the
48 property exempt from taxation pursuant to section 63-602EE, Idaho Code, pro-
49 vided that the result of these calculations shall not be less than zero (0).
50 The result of these school district calculations shall be further increased

1 by six percent (6%). For purposes of the limitation provided by section
2 63-802, Idaho Code, moneys received pursuant to this section as property tax
3 replacement for property exempt from taxation pursuant to section 63-602EE,
4 Idaho Code, shall be treated as property tax revenues.

5 (12) Amounts necessary to pay refunds as provided in section 63-3641,
6 Idaho Code, to a developer of a retail complex shall be remitted to the demon-
7 stration pilot project fund created in section 63-3641, Idaho Code.

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

24 (14) For fiscal year 2023 only, a sum of thirty-four million dollars
25 (\$34,000,000) shall be distributed each year by the state tax commission to
26 the forty-four (44) counties in the proportion that the expenditures of each
27 county for indigent defense services during county fiscal year 2021, exclud-
28 ing any state funding or grants, bear to the expenditures of all counties
29 in the state for indigent defense services during county fiscal year 2021,
30 excluding any state funding or grants. No later than July 1, 2022, the state
31 public defense commission shall certify to the state tax commission each
32 county's proportionate share of all counties' indigent defense expenses in
33 county fiscal year 2021, excluding any state funding or grants.

34 (15) For fiscal year 2024 and each fiscal year thereafter, two and
35 twenty-five hundredths percent (2.25%) of revenues collected under this
36 chapter, following any distributions required by sections 63-3203,
37 63-3620F, and 63-3709, Idaho Code, and by subsections (1), (10), and (16)
38 of this section, is continuously appropriated and shall be distributed an-
39 nually to the homeowner property tax relief account established in section
40 63-724, Idaho Code.

41 (16) (a) Prior to July 1, 2025, fFour and five-tenths percent (4.5%) of
42 revenues collected under this chapter, following any distributions re-
43 quired by sections 63-3620F and 63-3709, Idaho Code, and by subsections
44 (1) and (10) of this section, but no less than eighty million dol-
45 lars (\$80,000,000) and no more than one hundred forty million dollars
46 (\$140,000,000), shall be distributed as follows:

47 ~~(a)~~ (i) Eighty million dollars (\$80,000,000) is continuously
48 appropriated and shall be distributed to the transportation ex-
49 pansion and congestion mitigation fund established in section
50 40-720, Idaho Code; and

1 ~~(b)~~ (ii) The remaining moneys in excess of eighty million dollars
2 (\$80,000,000) provided for in this subsection is continuously ap-
3 propriated and shall be apportioned to local units of government
4 for local highway projects in the same percentages provided for in
5 section 40-709(1) through (3), Idaho Code. Local units of govern-
6 ment may pool funds allocated to them pursuant to this paragraph
7 for local highway projects.

8 (b) From July 1, 2025, through June 30, 2026, one hundred forty-five
9 million dollars (\$145,000,000) of revenues collected under this chap-
10 ter, following any distributions required by sections 63-3620F and
11 63-3709, Idaho Code, and by subsections (1) and (10) of this section
12 shall be distributed as follows:

13 (i) One hundred million dollars (\$100,000,000) is continuously
14 appropriated and shall be distributed first to the transportation
15 expansion and congestion mitigation fund established in section
16 40-720, Idaho Code; and

17 (ii) The remaining forty-five million dollars (\$45,000,000) pro-
18 vided for in this paragraph is continuously appropriated and shall
19 be apportioned to local units of government for local highway
20 projects in the same percentages provided for in section 40-709(1)
21 through (3), Idaho Code. Local units of government may pool funds
22 allocated to them pursuant to this subparagraph for local highway
23 projects.

24 (c) From July 1, 2026, through June 30, 2027, one hundred sixty-five
25 million dollars (\$165,000,000) of revenues collected under this chap-
26 ter, following any distributions required by sections 63-3620F and
27 63-3709, Idaho Code, and by subsections (1) and (10) of this section
28 shall be distributed as follows:

29 (i) One hundred twenty million dollars (\$120,000,000) is contin-
30 uously appropriated and shall be distributed first to the trans-
31 portation expansion and congestion mitigation fund established in
32 section 40-720, Idaho Code; and

33 (ii) The remaining forty-five million dollars (\$45,000,000) pro-
34 vided for in this paragraph is continuously appropriated and shall
35 be apportioned to local units of government for local highway
36 projects in the same percentages provided for in section 40-709(1)
37 through (3), Idaho Code. Local units of government may pool funds
38 allocated to them pursuant to this subparagraph for local highway
39 projects.

40 (d) Commencing July 1, 2027, and for each fiscal year thereafter, one
41 hundred eighty-five million dollars (\$185,000,000) of revenues col-
42 lected under this chapter, following any distributions required by
43 sections 63-3620F and 63-3709, Idaho Code, and by subsections (1) and
44 (10) of this section shall be distributed as follows:

45 (i) One hundred forty million dollars (\$140,000,000) is contin-
46 uously appropriated and shall be distributed first to the trans-
47 portation expansion and congestion mitigation fund established in
48 section 40-720, Idaho Code; and

49 (ii) The remaining forty-five million dollars (\$45,000,000) pro-
50 vided for in this paragraph is continuously appropriated and shall

1 be apportioned to local units of government for local highway
 2 projects in the same percentages provided for in section 40-709(1)
 3 through (3), Idaho Code. Local units of government may pool funds
 4 allocated to them pursuant to this subparagraph for local highway
 5 projects.

6 (17) Beginning in fiscal year 2024 and each fiscal year thereafter,
 7 three hundred thirty million dollars (\$330,000,000) shall be distributed
 8 annually to the public school income fund created in section 33-903, Idaho
 9 Code, and eighty million dollars (\$80,000,000) shall be distributed annu-
 10 ally to the in-demand careers fund established in section 72-1206, Idaho
 11 Code. The state tax commission shall make such transfers in quarterly in-
 12 stallments.

13 (18) For fiscal year 2024 and each fiscal year thereafter, three
 14 and twenty-five hundredths percent (3.25%) of revenues collected under
 15 this chapter, following any distributions required by sections 63-3203,
 16 63-3620F, and 63-3709, Idaho Code, and by subsections (1), (10), and (16) of
 17 this section, is continuously appropriated and shall be distributed annu-
 18 ally to the school district facilities fund established pursuant to section
 19 33-911, Idaho Code.

20 (19) One hundred twenty-five million dollars (\$125,000,000) collected
 21 under this chapter, following any distributions required by sections
 22 63-3620F and 63-3709, Idaho Code, and by subsections (1), (10), (15), (16),
 23 and (18) of this section is continuously appropriated and shall be dis-
 24 tributed to the school modernization facilities fund established in section
 25 33-912, Idaho Code. The state tax commission shall make such transfers in
 26 quarterly installments.

27 (20) Any moneys remaining over and above those necessary to meet and
 28 reserve for payments under other subsections of this section shall be dis-
 29 tributed to the general fund.

30 SECTION 2. That Section 40-720, Idaho Code, be, and the same is hereby
 31 amended to read as follows:

32 40-720. TRANSPORTATION EXPANSION AND CONGESTION MITIGATION PROGRAM
 33 -- FUND ESTABLISHED. (1) The Idaho transportation department shall estab-
 34 lish and maintain a transportation expansion and congestion mitigation
 35 program.

36 (2) The fund established pursuant to this section shall finance
 37 projects that expand the state system to address and mitigate transportation
 38 congestion. The projects shall be evaluated by the Idaho transportation
 39 department and shall be chosen by the Idaho transportation board based on a
 40 policy that may include mitigation of traffic times, improvement to traffic
 41 flow and mitigation of traffic congestion.

42 (3) There is hereby established in the state treasury the transporta-
 43 tion expansion and congestion mitigation fund, to which shall be deposited:

- 44 (a) All moneys distributed pursuant to section 63-2520, Idaho Code;
- 45 (b) All moneys distributed pursuant to section 63-3638, Idaho Code; and
- 46 (c) Any other appropriated moneys for funding the transportation ex-
 47 pansion and congestion mitigation program.

1 (4) Interest earned on the investment of idle moneys in the fund shall
 2 be paid to the fund. All moneys in the fund shall be used for the transporta-
 3 tion expansion and congestion mitigation program.

4 (5) The Idaho housing and finance association is hereby authorized
 5 to issue bonds, secured by otherwise unobligated moneys in the fund estab-
 6 lished in subsection (3) of this section, for the purpose of financing state
 7 transportation projects approved by the Idaho transportation board. The
 8 Idaho transportation board shall take into consideration the mitigation of
 9 traffic congestion from the state campus site located at 11311 West Chinden
 10 Boulevard, Boise, as a priority when approving transportation projects.
 11 Moneys from the fund established in subsection (3) of this section shall
 12 be used to pay any of the principal, interest, and other amounts for state
 13 transportation projects approved by the Idaho transportation board and re-
 14 quired for bonds issued pursuant to this subsection in accordance with the
 15 provisions of chapter 62, title 67, Idaho Code. If such bonds are issued,
 16 moneys in the fund shall first be continuously appropriated and used for
 17 repayment of said bonds in accordance with subsection (7) of this section.

18 (6) The authority provided in subsection (5) of this section shall be
 19 used only to issue bonds on an approved resolution by the Idaho transporta-
 20 tion board requesting that the Idaho housing and finance association issue
 21 bonds contingent upon:

22 (a) The availability of otherwise unobligated moneys in the fund, es-
 23 tablished in subsection (3) of this section, necessary to meet bond ser-
 24 vice obligations;

25 (b) The moneys disbursed being used in accordance with United States
 26 treasury regulations to ensure tax-exempt status is retained, unless
 27 tax-exempt bonds are not available; and

28 (c) The issuance of bonds at prevailing market rates of interest.

29 (7) From moneys in the fund established in this section, there are
 30 hereby continuously appropriated first such amounts as from time to time
 31 shall be certified by the Idaho housing and finance association to the state
 32 controller, the state treasurer, and the Idaho transportation board as
 33 necessary for payment of principal, interest, and other amounts required
 34 for transportation bonds or notes of the Idaho housing and finance associ-
 35 ation in accordance with chapter 62, title 67, Idaho Code, that are issued
 36 to finance improvements described in this section, which amounts shall not
 37 exceed the amount received and transferred from section 63-3638(16), Idaho
 38 Code, which amounts shall be transferred to the transportation expansion
 39 and congestion mitigation program debt service fund established in section
 40 40-721(2), Idaho Code.

41 (8) ~~Moneys in excess of eighty million dollars (\$80,000,000)~~ appor-
 42 tioned to local units of government for local highway projects pursuant to
 43 section 63-3638(16) ~~(b)~~ (a) (ii), (b) (ii), (c) (ii), and (d) (ii), Idaho Code,
 44 shall be used by local units of government only for the purposes of road and
 45 bridge maintenance, the expansion of travel lanes, and congestion mitiga-
 46 tion for the primary benefit of motor vehicles to improve traffic flow and
 47 traffic travel times.

48 SECTION 3. An emergency existing therefor, which emergency is hereby
 49 declared to exist, this act shall be in full force and effect on and after its
 50 passage and approval.