

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 633

BY LEAVITT

AN ACT

1 RELATING TO SALES AND USE TAX; AMENDING CHAPTER 36, TITLE 63, IDAHO CODE, BY  
2 THE ADDITION OF A NEW SECTION 63-3622H, IDAHO CODE, TO PROVIDE A SALES  
3 AND USE TAX EXEMPTION FOR FOOD SOLD FOR HUMAN CONSUMPTION AND TO DEFINE  
4 A TERM; AMENDING SECTION 63-3638, IDAHO CODE, TO REVISE PROVISIONS RE-  
5 GARDING THE SALES TAX REVENUE-SHARING DISTRIBUTION; REPEALING SECTION  
6 63-3024A, IDAHO CODE, RELATING TO FOOD TAX CREDITS AND REFUNDS; REPEAL-  
7 ING SECTION 63-3077G, IDAHO CODE, RELATING TO AGREEMENTS FOR EXCHANGE  
8 OF INFORMATION WITH THE IDAHO DEPARTMENT OF CORRECTION; REPEALING  
9 SECTION 63-3077H, IDAHO CODE, RELATING TO AGREEMENTS FOR EXCHANGE OF  
10 INFORMATION WITH THE IDAHO DEPARTMENT OF HEALTH AND WELFARE; AMENDING  
11 SECTION 32-706, IDAHO CODE, TO REMOVE A CODE REFERENCE; AND DECLARING AN  
12 EMERGENCY AND PROVIDING EFFECTIVE DATES.  
13

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

15 SECTION 1. That Chapter 36, Title 63, Idaho Code, be, and the same is  
16 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
17 ignated as Section 63-3622H, Idaho Code, and to read as follows:

18 63-3622H. FOOD FOR HUMAN CONSUMPTION. There is hereby exempted from  
19 the sales and use taxes imposed by this chapter the sale of food sold for hu-  
20 man consumption. As used in this section, "food" shall have the same def-  
21 inition as provided in 7 U.S.C. 2012 as that section existed on January 1,  
22 2026. The types and kinds of food products eligible for exemption under this  
23 section shall be the same types and kinds of food products that are eligi-  
24 ble for purchase with benefits provided under the federal supplemental nu-  
25 trition assistance program and do not include restaurant sales of food, food  
26 sold in a heated state or heated by a seller, two (2) or more food ingredients  
27 mixed or combined by a seller for a single sale, or food sold with an eating  
28 utensil provided by the seller such as a plate, knife, fork, spoon, glass,  
29 cup, napkin, or straw.

30 SECTION 2. That Section 63-3638, Idaho Code, be, and the same is hereby  
31 amended to read as follows:

32 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this  
33 chapter, except as may otherwise be required in sections 63-3203, 63-3620F,  
34 and 63-3709, Idaho Code, shall be distributed by the state tax commission as  
35 follows:

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

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

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

7 (4) An amount equal to the sum required to be certified by the chair-  
8 man of the Idaho housing and finance association to the state tax commis-  
9 sion pursuant to section 67-6211, Idaho Code, in each year is continuously  
10 appropriated and shall be paid to any capital reserve fund established by  
11 the Idaho housing and finance association pursuant to section 67-6211, Idaho  
12 Code. Such amounts, if any, as may be appropriated hereunder to the capital  
13 reserve fund of the Idaho housing and finance association shall be repaid for  
14 distribution under the provisions of this section, subject to the provisions  
15 of section 67-6215, Idaho Code, by the Idaho housing and finance associa-  
16 tion, as soon as possible, from any moneys available therefor and in excess  
17 of the amounts the association determines will keep it self-supporting.

18 (5) An amount equal to the sum required by the provisions of sections  
19 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated  
20 by section 63-718(3), Idaho Code, is continuously appropriated and shall be  
21 paid as provided by sections 63-709 and 63-717, Idaho Code.

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

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

26 (8) For fiscal year 2011 and each fiscal year thereafter, four million  
27 one hundred thousand dollars (\$4,100,000), of which two million two hundred  
28 thousand dollars (\$2,200,000) shall be distributed to each of the forty-four  
29 (44) counties in equal amounts and one million nine hundred thousand dol-  
30 lars (\$1,900,000) shall be distributed to the forty-four (44) counties in  
31 the proportion that the population of the county bears to the population of  
32 the state. For fiscal year 2012 and for each fiscal year thereafter, the  
33 amount distributed pursuant to this subsection shall be adjusted annually  
34 by the state tax commission in accordance with the consumer price index for  
35 all urban consumers (CPI-U) as published by the U.S. department of labor,  
36 bureau of labor statistics, but in no fiscal year shall the total amount  
37 allocated for counties under this subsection be less than four million one  
38 hundred thousand dollars (\$4,100,000). Any increase resulting from the ad-  
39 justment required in this section shall be distributed to each county in the  
40 proportion that the population of the county bears to the population of the  
41 state. Each county shall establish a special election fund to which shall  
42 be deposited all revenues received from the distribution pursuant to this  
43 subsection. All such revenues shall be used exclusively to defray the costs  
44 associated with conducting elections as required of county clerks by the  
45 provisions of section 34-1401, Idaho Code.

46 (9) One dollar (\$1.00) on each application for certificate of title  
47 or initial application for registration of a motor vehicle, snowmobile,  
48 all-terrain vehicle or other vehicle processed by the county assessor or the  
49 Idaho transportation department, excepting those applications in which any  
50 sales or use taxes due have been previously collected by a retailer, shall be

1 a fee for the services of the assessor of the county or the Idaho transporta-  
 2 tion department in collecting such taxes and shall be paid into the current  
 3 expense fund of the county or state highway account established in section  
 4 40-702, Idaho Code.

5 (10) ~~Eleven and five-tenths percent (11.5%)~~ Thirteen and two-tenths  
 6 percent (13.2%) of revenues collected under this chapter, following any dis-  
 7 tributions required by sections 63-3203, 63-3620F, and 63-3709, Idaho Code,  
 8 and by subsection (1) of this section, is continuously appropriated and  
 9 shall be distributed to the revenue-sharing account, which is hereby created  
 10 in the state treasury, and the moneys in the revenue-sharing account will be  
 11 paid in installments each calendar quarter by the state tax commission as  
 12 follows:

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

15 (i) The revenue-sharing amount calculated by the state tax com-  
 16 mission for the various cities for each quarter of fiscal year 2020  
 17 shall be the base amount for current quarterly revenue distribu-  
 18 tion amounts. The state tax commission shall calculate the per  
 19 capita distribution for each city resulting from the previous fis-  
 20 cal year's distributions.

21 (ii) If there is no change in the amount of the revenue-sharing  
 22 account from the same quarter of the previous fiscal year, then the  
 23 various cities shall receive the same amount received for the same  
 24 quarter of the previous fiscal year.

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

28 1. If the distributions made to the cities during the same  
 29 quarter of the previous fiscal year were below the base  
 30 amount established in fiscal year 2020, then the various  
 31 cities shall first receive a proportional increase up to the  
 32 base amount for each city and up to a one-percent (1%) in-  
 33 crease over such base amount. Any remaining moneys shall be  
 34 distributed to cities with a below-average per capita dis-  
 35 tribution in the proportion that the population of that city  
 36 bears to the population of all cities with below-average per  
 37 capita distributions within the state.

38 2. If the distributions made to the cities during the same  
 39 quarter of the previous fiscal year were at or above the  
 40 base amount established in fiscal year 2020, then the cities  
 41 shall receive the same distribution they received during the  
 42 same quarter of the previous fiscal year plus a proportional  
 43 increase up to one percent (1%). Any remaining moneys shall  
 44 be distributed to the cities with a below-average per capita  
 45 distribution in the proportion that the population of that  
 46 city bears to the population of all cities with a below-aver-  
 47 age per capita distribution within the state.

48 (iv) If the balance of the revenue-sharing account for the cur-  
 49 rent quarter is less than the balance of the revenue-sharing ac-  
 50 count for the same quarter of the previous fiscal year, then the

1 cities shall first receive a proportional reduction down to the  
2 base amount established in fiscal year 2020. If further reduc-  
3 tions are necessary, the cities shall receive reductions based on  
4 the proportion that each city's population bears to the population  
5 of all cities within the state.

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

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

11 1. One million three hundred twenty thousand dollars  
12 (\$1,320,000) annually shall be distributed one forty-fourth  
13 (1/44) to each of the various counties; and

14 2. The balance of such amount shall be paid to the various  
15 counties, and each county shall be entitled to an amount in  
16 the proportion that the population of that county bears to  
17 the population of the state; and

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

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

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

30 3. If the dollar amount of money available under this sub-  
31 section (10) (b) (ii) in any quarter exceeds the amount paid  
32 in the fourth quarter of calendar year 1999, each county  
33 shall be entitled to a proportionately increased payment,  
34 but such increase shall not exceed one hundred five percent  
35 (105%) of the total payment made in the fourth quarter of  
36 calendar year 1999.

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

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

47 (i) Each such district that received a payment under the provi-  
48 sions of section 63-3638(e), Idaho Code, as such subsection ex-  
49 isted immediately prior to July 1, 2000, during the fourth quarter

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

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

7 (iii) If the dollar amount of money available under this subsec-  
8 tion (10) (c) in any quarter exceeds the amount distributed under  
9 paragraph (c) (i) of this subsection, each special purpose taxing  
10 district shall be entitled to a share of the excess based on the  
11 proportion each such district's current property tax budget bears  
12 to the sum of the current property tax budgets of all such dis-  
13 tricts in the state. Each year, starting with the distribution  
14 for the quarter ending December 31, the state tax commission shall  
15 calculate this distribution based on the district's current prop-  
16 erty tax budgets, including any unrecovered forgone amounts as de-  
17 termined under section 63-802 (1) (e), Idaho Code. When a special  
18 purpose taxing district is situated in more than one (1) county,  
19 the state tax commission shall determine the portion attributable  
20 to the special purpose taxing district from each county in which it  
21 is situated.

22 (iv) If special purpose taxing districts are consolidated, the  
23 resulting district is entitled to a base amount equal to the sum of  
24 the base amounts received in the last calendar quarter by each dis-  
25 trict prior to the consolidation.

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

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

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

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

41 (11) Amounts calculated in accordance with section 2, chapter 356, laws  
42 of 2001, for annual distribution to counties and other taxing districts be-  
43 ginning in October 2001 for replacement of property tax on farm machinery and  
44 equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool  
45 districts, the state tax commission shall distribute one-fourth (1/4) of  
46 this amount certified quarterly to each county. For school districts, the  
47 state tax commission shall distribute one-fourth (1/4) of the amount cer-  
48 tified quarterly to each school district. For nonschool districts, the  
49 county auditor shall distribute such amounts to each district within thirty  
50 (30) calendar days from receipt of moneys from the state tax commission.

1 Moneys received by each taxing district for replacement shall be utilized  
2 in the same manner and in the same proportions as revenues from property  
3 taxation. The moneys remitted to the county treasurer for replacement of  
4 property exempt from taxation pursuant to section 63-602EE, Idaho Code, may  
5 be considered by the counties and other taxing districts and budgeted at the  
6 same time, in the same manner, and in the same year as revenues from taxation  
7 on personal property, which these moneys replace. If taxing districts are  
8 consolidated, the resulting district is entitled to an amount equal to the  
9 sum of the amounts received in the last calendar quarter by each district  
10 pursuant to this subsection prior to the consolidation. If a taxing district  
11 is dissolved or disincorporated, the state tax commission shall continu-  
12 ously distribute to the board of county commissioners an amount equal to the  
13 last quarter's distribution prior to dissolution or disincorporation. The  
14 board of county commissioners shall determine any redistribution of moneys  
15 so received. If a taxing district annexes territory, the distribution of  
16 moneys received pursuant to this subsection shall be unaffected. Taxing  
17 districts formed after January 1, 2001, are not entitled to a payment under  
18 the provisions of this subsection. School districts shall receive an amount  
19 determined by multiplying the sum of the year 2000 school district levy mi-  
20 nus .004 times the market value on December 31, 2000, in the district of the  
21 property exempt from taxation pursuant to section 63-602EE, Idaho Code, pro-  
22 vided that the result of these calculations shall not be less than zero (0).  
23 The result of these school district calculations shall be further increased  
24 by six percent (6%). For purposes of the limitation provided by section  
25 63-802, Idaho Code, moneys received pursuant to this section as property tax  
26 replacement for property exempt from taxation pursuant to section 63-602EE,  
27 Idaho Code, shall be treated as property tax revenues.

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

31 (13) Amounts calculated in accordance with section 63-602KK(4), Idaho  
32 Code, for annual distribution to counties and other taxing districts for  
33 replacement of property tax on personal property tax exemptions pursuant  
34 to section 63-602KK(2), Idaho Code, which amounts are continuously ap-  
35 propriated unless the legislature enacts a different appropriation for a  
36 particular fiscal year. For purposes of the limitation provided by section  
37 63-802, Idaho Code, moneys received pursuant to this section as property tax  
38 replacement for property exempt from taxation pursuant to section 63-602KK,  
39 Idaho Code, shall be treated as property tax revenues. If taxing districts  
40 are consolidated, the resulting district is entitled to an amount equal to  
41 the sum of the amounts that were received in the last calendar year by each  
42 district pursuant to this subsection prior to the consolidation. If a taxing  
43 district or revenue allocation area annexes territory, the distribution of  
44 moneys received pursuant to this subsection shall be unaffected. Taxing  
45 districts and revenue allocation areas formed after January 1, 2022, are not  
46 entitled to a payment under the provisions of this subsection.

47 (14) For fiscal year 2023 only, a sum of thirty-four million dollars  
48 (\$34,000,000) shall be distributed each year by the state tax commission to  
49 the forty-four (44) counties in the proportion that the expenditures of each  
50 county for indigent defense services during county fiscal year 2021, exclud-

1 ing any state funding or grants, bear to the expenditures of all counties  
2 in the state for indigent defense services during county fiscal year 2021,  
3 excluding any state funding or grants. No later than July 1, 2022, the state  
4 public defense commission shall certify to the state tax commission each  
5 county's proportionate share of all counties' indigent defense expenses in  
6 county fiscal year 2021, excluding any state funding or grants.

7 (15) For fiscal year 2024 and each fiscal year thereafter, two and  
8 twenty-five hundredths percent (2.25%) of revenues collected under this  
9 chapter, following any distributions required by sections 63-3203,  
10 63-3620F, and 63-3709, Idaho Code, and by subsections (1), (10), and (16)  
11 of this section, is continuously appropriated and shall be distributed an-  
12 nually to the homeowner property tax relief account established in section  
13 63-724, Idaho Code.

14 (16) (a) Prior to July 1, 2025, four and five-tenths percent (4.5%) of  
15 revenues collected under this chapter, following any distributions re-  
16 quired by sections 63-3620F and 63-3709, Idaho Code, and by subsections  
17 (1) and (10) of this section, but no less than eighty million dol-  
18 lars (\$80,000,000) and no more than one hundred forty million dollars  
19 (\$140,000,000), shall be distributed as follows:

20 (i) Eighty million dollars (\$80,000,000) is continuously appro-  
21 priated and shall be distributed to the transportation expansion  
22 and congestion mitigation fund established in section 40-720,  
23 Idaho Code; and

24 (ii) The remaining moneys in excess of eighty million dollars  
25 (\$80,000,000) provided for in this subsection is continuously ap-  
26 propriated and shall be apportioned to local units of government  
27 for local highway projects in the same percentages provided for in  
28 section 40-709(1) through (3), Idaho Code. Local units of govern-  
29 ment may pool funds allocated to them pursuant to this paragraph  
30 for local highway projects.

31 (b) From July 1, 2025, through June 30, 2026, one hundred forty-five  
32 million dollars (\$145,000,000) of revenues collected under this chap-  
33 ter, following any distributions required by sections 63-3620F and  
34 63-3709, Idaho Code, and by subsections (1) and (10) of this section  
35 shall be distributed as follows:

36 (i) One hundred million dollars (\$100,000,000) is continuously  
37 appropriated and shall be distributed first to the transportation  
38 expansion and congestion mitigation fund established in section  
39 40-720, Idaho Code; and

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

47 (c) From July 1, 2026, through June 30, 2027, one hundred sixty-five  
48 million dollars (\$165,000,000) of revenues collected under this chap-  
49 ter, following any distributions required by sections 63-3620F and

1 63-3709, Idaho Code, and by subsections (1) and (10) of this section  
2 shall be distributed as follows:

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

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

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

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

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

30 (17) Beginning in fiscal year 2024 and each fiscal year thereafter,  
31 three hundred thirty million dollars (\$330,000,000) shall be distributed  
32 annually to the general fund specifically for the public schools educa-  
33 tional support program, and eighty million dollars (\$80,000,000) shall be  
34 distributed annually to the in-demand careers fund established in section  
35 72-1206, Idaho Code. The state tax commission shall make such transfers in  
36 quarterly installments.

37 (18) For fiscal year 2024 and each fiscal year thereafter, three  
38 and twenty-five hundredths percent (3.25%) of revenues collected under  
39 this chapter, following any distributions required by sections 63-3203,  
40 63-3620F, and 63-3709, Idaho Code, and by subsections (1), (10), and (16) of  
41 this section, is continuously appropriated and shall be distributed annu-  
42 ally to the school district facilities fund established pursuant to section  
43 33-911, Idaho Code.

44 (19) One hundred twenty-five million dollars (\$125,000,000) collected  
45 under this chapter, following any distributions required by sections  
46 63-3620F and 63-3709, Idaho Code, and by subsections (1), (10), (15), (16),  
47 and (18) of this section is continuously appropriated and shall be dis-  
48 tributed to the school modernization facilities fund established in section  
49 33-912, Idaho Code. The state tax commission shall make such transfers in  
50 quarterly installments.

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

4 SECTION 3. That Section [63-3024A](#), Idaho Code, be, and the same is hereby  
5 repealed.

6 SECTION 4. That Section [63-3077G](#), Idaho Code, be, and the same is hereby  
7 repealed.

8 SECTION 5. That Section [63-3077H](#), Idaho Code, be, and the same is hereby  
9 repealed.

10 SECTION 6. That Section 32-706, Idaho Code, be, and the same is hereby  
11 amended to read as follows:

12 32-706. CHILD SUPPORT. (1) In a proceeding for divorce or child sup-  
13 port, the court may order either or both parents owing a duty of support to a  
14 child to pay an amount reasonable or necessary for his or her support and edu-  
15 cation until the child is eighteen (18) years of age, without regard to mari-  
16 tal misconduct, after considering all relevant factors which may include:

- 17 (a) The financial resources of the child;
- 18 (b) The financial resources, needs, and obligations of both the custo-  
19 dial and noncustodial parents which ordinarily shall not include a par-  
20 ent's community property interest in the financial resources or obli-  
21 gations of a spouse who is not a parent of the child, unless compelling  
22 reasons exist;
- 23 (c) The standard of living the child enjoyed during the marriage;
- 24 (d) The physical and emotional condition and needs of the child and his  
25 or her educational needs;
- 26 (e) The availability of medical coverage for the child at reasonable  
27 cost as defined in section 32-1214B, Idaho Code; and
- 28 (f) The actual tax benefit recognized by the party claiming the federal  
29 child dependency exemption.

30 (2) If the child continues his high school education subsequent to  
31 reaching the age of eighteen (18) years, the court may, in its discretion,  
32 and after considering all relevant factors which include those set forth in  
33 subsection (1) of this section, order the continuation of support payments  
34 until the child discontinues his high school education or reaches the age of  
35 nineteen (19) years, whichever is sooner.

36 (3) All child support orders shall notify the obligor that the order  
37 will be enforced by income withholding pursuant to chapter 12, title 32,  
38 Idaho Code. Failure to include this provision does not affect the validity  
39 of the support order. The court shall require that the social security num-  
40 bers of both the obligor and obligee be included in the order or decree.

41 (4) In a proceeding for the support of a child or a minor parent, the  
42 court may order the parent(s) of each minor parent to pay an amount reason-  
43 able or necessary for the support and education of the child born to the minor  
44 parent(s) until the minor parent is eighteen (18) years of age, after consid-  
45 ering all relevant factors which may include:

- 46 (a) The financial resources of the child;

- 1 (b) The financial resources of the minor parent;  
2 (c) The financial resources, needs and obligations of the parent of the  
3 minor parent;  
4 (d) The physical and emotional condition and needs of the child and his  
5 or her educational needs; and  
6 (e) The availability of medical coverage for the child at reasonable  
7 cost as defined in section 32-1214B, Idaho Code.

8 (5) The legislature hereby authorizes and encourages the supreme court  
9 of the state of Idaho to adopt and to periodically review for modification  
10 guidelines that utilize and implement the factors set forth in subsections  
11 (1) through (4) of this section to create a uniform procedure for reaching  
12 fair and adequate child support awards. There shall be a rebuttable pre-  
13 sumption that the amount of the award which would result from the applica-  
14 tion of the guidelines is the amount of child support to be awarded, unless  
15 evidence is presented in a particular case that indicates that an applica-  
16 tion of the guidelines would be unjust or inappropriate. If the court de-  
17 termines that circumstances exist to permit a departure from the guidelines,  
18 the judge making the determination shall make a written or specific finding  
19 on the record that the application of the guidelines would be unjust or in-  
20 appropriate in the particular case before the court. When adopting guide-  
21 lines, the supreme court shall provide that in a proceeding to modify an ex-  
22 isting award, children of the party requesting the modification who are born  
23 or adopted after the entry of the existing order shall not be considered.

24 (6) If the court awards one (1) parent the right to claim tax benefits  
25 associated with his child or children, the court order need not list every  
26 applicable tax benefit. The parent who was awarded the tax benefits for  
27 the child or children shall attach a copy of the court order to his income  
28 tax return. The state tax commission shall recognize the award of tax ben-  
29 efits with respect to the child or children as applying to the child tax  
30 credit under section 63-3029L, Idaho Code, ~~the food tax credit under section~~  
31 ~~63-3024A, Idaho Code,~~ and any and all other state and federal tax deductions,  
32 exemptions, and credits for which the parent qualifies, unless the court  
33 order specifies otherwise.

34 SECTION 7. An emergency existing therefor, which emergency is hereby  
35 declared to exist, Section 1 of this act shall be in full force and effect on  
36 and after June 1, 2026, and Sections 2 through 6 of this act shall be in full  
37 force and effect on and after July 1, 2026.