

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 735, As Amended in the Senate

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO COUNTY INDIGENT SERVICES AND FINANCES; PROVIDING LEGISLATIVE
2 INTENT; AMENDING SECTION 63-3620F, IDAHO CODE, TO REVISE PROVISIONS
3 REGARDING THE DISTRIBUTION OF CERTAIN ONLINE SALES AND USE TAX REVENUE;
4 AMENDING SECTION 63-3638, IDAHO CODE, TO REVISE PROVISIONS REGARD-
5 ING THE DISTRIBUTION OF SALES AND USE TAX REVENUE; REPEALING SECTION
6 31-863, IDAHO CODE, RELATING TO THE LEVY FOR CHARITIES FUND; AMENDING
7 SECTION 31-3401, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE POWERS
8 AND DUTIES OF COUNTY COMMISSIONERS WITH RESPECT TO NONMEDICAL ASSIS-
9 TANCE FOR INDIGENT PERSONS; REPEALING SECTION 31-3501, IDAHO CODE,
10 RELATING TO A DECLARATION OF POLICY; REPEALING SECTION 31-3502, IDAHO
11 CODE, RELATING TO DEFINITIONS; AMENDING SECTION 31-3503, IDAHO CODE, TO
12 REMOVE PROVISIONS REGARDING POWERS AND DUTIES OF COUNTY COMMISSIONERS
13 AND TO REDESIGNATE THE SECTION; REPEALING SECTIONS 31-3503A, 31-3503B,
14 31-3503C, 31-3503D, 31-3503E, 31-3503F, 31-3504, 31-3505, 31-3505A,
15 31-3505B, 31-3505C, 31-3505D, 31-3505E, 31-3505F, AND 31-3505G, IDAHO
16 CODE, RELATING TO COUNTY HOSPITALS FOR THE INDIGENT SICK; AMENDING SEC-
17 TION 31-3505H, IDAHO CODE, TO REVISE PROVISIONS REGARDING ELIGIBILITY
18 FOR FINANCIAL ASSISTANCE AND TO REDESIGNATE THE SECTION; REPEALING SEC-
19 TIONS 31-3506, 31-3507, 31-3508, 31-3508A, 31-3509, AND 31-3510, IDAHO
20 CODE, RELATING TO COUNTY HOSPITALS FOR THE INDIGENT SICK; AMENDING SEC-
21 TION 31-3510A, IDAHO CODE, TO REVISE PROVISIONS REGARDING REIMBURSE-
22 MENT AND TO REDESIGNATE THE SECTION; REPEALING SECTION 31-3511, IDAHO
23 CODE, RELATING TO VIOLATIONS AND PENALTIES; AMENDING SECTION 31-3512,
24 IDAHO CODE, TO REDESIGNATE THE SECTION; AMENDING SECTION 31-3513, IDAHO
25 CODE, TO REDESIGNATE THE SECTION; AMENDING SECTION 31-3514, IDAHO CODE,
26 TO REDESIGNATE THE SECTION; AMENDING SECTION 31-3515, IDAHO CODE, TO
27 REDESIGNATE THE SECTION; AMENDING SECTION 31-3515A, IDAHO CODE, TO
28 REDESIGNATE THE SECTION; AMENDING SECTION 31-3516, IDAHO CODE, TO RE-
29 DESIGNATE THE SECTION; REPEALING SECTIONS 31-3517, 31-3518, 31-3519,
30 31-3520, AND 31-3521, IDAHO CODE, RELATING TO THE CATASTROPHIC HEALTH
31 CARE COST PROGRAM; REPEALING SECTIONS 31-3550, 31-3551, 31-3552,
32 31-3553, 31-3554, 31-3555, 31-3556, AND 31-3557, IDAHO CODE, RELAT-
33 ING TO THE ADVISORY PANEL FOR PRELITIGATION CONSIDERATION OF INDIGENT
34 RESOURCE ELIGIBILITY CLAIMS; REPEALING SECTION 31-3558, IDAHO CODE,
35 RELATING TO CERTAIN NONDISCLOSURE OF PERSONAL IDENTIFYING INFORMATION;
36 AMENDING SECTION 57-811, IDAHO CODE, TO PROVIDE FOR THE TRANSFER OF
37 MONEYS FROM THE TAX RELIEF FUND; AMENDING SECTION 63-802, IDAHO CODE,
38 TO REVISE PROVISIONS REGARDING TAXING DISTRICT BUDGET LIMITATIONS;
39 AMENDING CHAPTER 8, TITLE 19, IDAHO CODE, BY THE ADDITION OF A NEW
40 SECTION 19-847, IDAHO CODE, TO PROVIDE FOR THE RESPONSIBILITY FOR IN-
41 DIGENT PUBLIC DEFENSE; AMENDING SECTION 19-858, IDAHO CODE, TO REVISE
42 PROVISIONS REGARDING REIMBURSEMENT FOR LEGAL ASSISTANCE; AMENDING SEC-
43 TION 19-863A, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE CAPITAL
44 CRIMES DEFENSE FUND; AMENDING CHAPTER 8, TITLE 57, IDAHO CODE, BY THE
45

1 ADDITION OF A NEW SECTION 57-827, IDAHO CODE, TO ESTABLISH THE STATE
2 PUBLIC DEFENSE FUND; AMENDING SECTION 31-3607, IDAHO CODE, TO REMOVE
3 A CODE REFERENCE; AMENDING SECTION 39-424A, IDAHO CODE, TO REMOVE A
4 CODE REFERENCE; AMENDING SECTION 67-7903, IDAHO CODE, TO REMOVE A CODE
5 REFERENCE; REPEALING SECTION 57-811, IDAHO CODE, RELATING TO THE TAX
6 RELIEF FUND; AND DECLARING AN EMERGENCY AND PROVIDING EFFECTIVE DATES.

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

8 SECTION 1. LEGISLATIVE INTENT. The Legislature finds that an important
9 objective of this act is to provide property tax relief to Idahoans by re-
10 pealing certain county levies and replacing the amount that counties would
11 have levied for two years with state funds. Additionally, this act estab-
12 lishes a dedicated funding source for the provision of public defense in this
13 state and, on and after October 1, 2024, relieves counties of the statutory
14 responsibility to fund and operate indigent public defense. Consequently,
15 this act creates a window of opportunity to determine a new model by which
16 the State of Idaho will fulfill its constitutional obligation to provide ad-
17 equate indigent public defense after that date. Therefore, it is the intent
18 of the Legislature that, before the adjournment sine die of the next regular
19 session of the Idaho Legislature, a state indigent public defense system be
20 enacted using the dedicated fund created in this act. It is also the intent
21 of the Legislature that all administrative rules promulgated by the State
22 Public Defense Commission shall expire on and after October 1, 2024, after
23 the transition to the new model.

24 SECTION 2. That Section 63-3620F, Idaho Code, be, and the same is hereby
25 amended to read as follows:

26 63-3620F. DISTRIBUTION OF TAX COLLECTED BY MARKETPLACE FACILITA-
27 TORS AND OUT-OF-STATE RETAILERS. (1) State sales and use taxes collected
28 by retailers without a physical presence in Idaho, as described in section
29 63-3611(3)(h), Idaho Code, and state sales and use taxes collected on trans-
30 actions facilitated for third-party sellers by marketplace facilitators, as
31 described in section 63-3605E, Idaho Code, shall be distributed as provided
32 in this section.

33 (2) From June 1, 2019, through June 30, 2024, all state sales and use
34 taxes described in subsection (1) of this section shall be distributed by the
35 state tax commission as follows:

36 (a) An amount of money shall be distributed to the state refund account
37 sufficient to pay current refund claims under this section. All refunds
38 authorized for payment by the state tax commission shall be paid through
39 the state refund account and those moneys are continuously appropri-
40 ated; and

41 (b) All remaining funds received pursuant to this section shall be
42 distributed to the tax relief fund established in section 57-811, Idaho
43 Code.

44 (3) On and after July 1, 2024, all state sales and use taxes described in
45 subsection (1) of this section shall be distributed by the state tax commis-
46 sion as follows:

1 ~~(a) An amount of money shall be distributed to the state refund account~~
 2 ~~sufficient to pay current refund claims under this section. All refunds~~
 3 ~~authorized for payment by the state tax commission shall be paid through~~
 4 ~~the state refund account, and those moneys are continuously appropri-~~
 5 ~~ated; and~~

6 ~~(b) The remaining funds shall be distributed through the distribu-~~
 7 ~~tion formula set forth for other sales and use tax revenue in section~~
 8 ~~63-3638, Idaho Code, except that the remainder after distribution shall~~
 9 ~~not be paid to the general fund pursuant to section 63-3638(15), Idaho~~
 10 ~~Code, but shall instead be paid to the tax relief fund established in~~
 11 ~~section 57-811, Idaho Code.~~

12 (4) Marketplace facilitators must obtain a separate seller's permit
 13 and collect and remit under that separate permit for state sales and use
 14 taxes collected on transactions facilitated for third-party sellers.

15 SECTION 3. That Section 63-3638, Idaho Code, be, and the same is hereby
 16 amended to read as follows:

17 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this
 18 chapter, except as may otherwise be required in sections 63-3203, 63-3620F,
 19 and 63-3709, Idaho Code, and except as provided in subsection (16) of this
 20 section, shall be distributed by the state tax commission as follows:

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

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

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

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

42 (5) An amount equal to the sum required by the provisions of sections
 43 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated
 44 by section 63-718(3), Idaho Code, is continuously appropriated and shall be
 45 paid as provided by sections 63-709 and 63-717, Idaho Code.

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

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

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

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

30 (10) Eleven and five-tenths percent (11.5%) is continuously appro-
31 priated and shall be distributed to the revenue-sharing account, which is
32 hereby created in the state treasury, and the moneys in the revenue-sharing
33 account will be paid in installments each calendar quarter by the state tax
34 commission ~~on and after July 1, 2020~~, as follows:

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

37 (i) The Beginning in fiscal year 2025 and each fiscal year there-
38 after, four million dollars (\$4,000,000) shall be transferred
39 each quarter to the state public defense fund created in section
40 57-827, Idaho Code.

41 (ii) After the distribution required by subparagraph (i) of this
42 paragraph, the revenue-sharing amount calculated by the state tax
43 commission for the various cities for each quarter of fiscal year
44 2020 shall be the base amount for current quarterly revenue dis-
45 tribution amounts. The state tax commission shall calculate the
46 per capita distribution for each city resulting from the previous
47 fiscal year's distributions.

48 (iii) If there is no change in the amount of the revenue-sharing
49 account from the same quarter of the previous fiscal year, then the

1 various cities shall receive the same amount received for the same
2 quarter of the previous fiscal year.

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

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

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

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

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

36 (i) Fifty-nine Beginning in fiscal year 2025, five million dol-
37 lars (\$5,000,000) shall be transferred each quarter to the state
38 public defense fund created in section 57-827, Idaho Code. The
39 growth percentage distributed pursuant to this subparagraph shall
40 be recalculated each quarter beginning in fiscal year 2026 and
41 in each fiscal year thereafter through fiscal year 2030. If the
42 growth is positive and is calculated over the same period from
43 the previous fiscal year, a proportional increase in the ini-
44 tial transfer amount of up to five percent (5%) annually shall
45 be transferred to the state public defense fund. After fiscal
46 year 2030, an amount equal to one-fourth (1/4) of the total amount
47 transferred to the state public defense fund in fiscal year 2030
48 pursuant to this subparagraph shall be transferred quarterly to
49 the state public defense fund;

1 (ii) Following the distribution required by subparagraph (i) of
 2 this paragraph, fifty-nine and eight-tenths percent (59.8%) of
 3 the amount to be distributed under this paragraph (b) of this sub-
 4 section shall be distributed as follows:

5 1. One million three hundred twenty thousand dollars
 6 (\$1,320,000) annually shall be distributed one forty-fourth
 7 (1/44) to each of the various counties; and

8 2. The balance of such amount shall be paid to the various
 9 counties, and each county shall be entitled to an amount in
 10 the proportion that the population of that county bears to
 11 the population of the state; and

12 (iii) ~~Forty~~ Following the distribution required by subparagraph
 13 (i) of this paragraph, forty and two-tenths percent (40.2%) of the
 14 amount to be distributed under this paragraph (b) of this subsec-
 15 tion shall be distributed as follows:

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

21 2. If the dollar amount of money available under this sub-
 22 section (10)(b)(iii) in any quarter does not equal the
 23 amount paid in the fourth quarter of calendar year 1999, each
 24 county's payment shall be reduced proportionately.

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

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

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

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

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

1 (iii) If the dollar amount of money available under this subsec-
2 tion (10) (c) in any quarter exceeds the amount distributed under
3 paragraph (c) (i) of this subsection, each special purpose tax-
4 ing district shall be entitled to a share of the excess based on
5 the proportion each such district's current property tax budget
6 bears to the sum of the current property tax budgets of all such
7 districts in the state. The state tax commission shall calculate
8 district current property tax budgets to include any unrecovered
9 forgone amounts as determined under section 63-802(1) (e), Idaho
10 Code. When a special purpose taxing district is situated in more
11 than one (1) county, the state tax commission shall determine the
12 portion attributable to the special purpose taxing district from
13 each county in which it is situated.

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

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

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

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

30 (11) Amounts calculated in accordance with section 2, chapter 356, laws
31 of 2001, for annual distribution to counties and other taxing districts be-
32 ginning in October 2001 for replacement of property tax on farm machinery and
33 equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool
34 districts, the state tax commission shall distribute one-fourth (1/4) of
35 this amount certified quarterly to each county. For school districts, the
36 state tax commission shall distribute one-fourth (1/4) of the amount certi-
37 fied quarterly to each school district. For nonschool districts, the county
38 auditor shall distribute to each district within thirty (30) calendar days
39 from receipt of moneys from the state tax commission. Moneys received by
40 each taxing district for replacement shall be utilized in the same manner
41 and in the same proportions as revenues from property taxation. The moneys
42 remitted to the county treasurer for replacement of property exempt from
43 taxation pursuant to section 63-602EE, Idaho Code, may be considered by the
44 counties and other taxing districts and budgeted at the same time, in the
45 same manner and in the same year as revenues from taxation on personal prop-
46 erty which these moneys replace. If taxing districts are consolidated, the
47 resulting district is entitled to an amount equal to the sum of the amounts
48 received in the last calendar quarter by each district pursuant to this
49 subsection prior to the consolidation. If a taxing district is dissolved
50 or disincorporated, the state tax commission shall continuously distribute

1 to the board of county commissioners an amount equal to the last quarter's
2 distribution prior to dissolution or disincorporation. The board of county
3 commissioners shall determine any redistribution of moneys so received. If
4 a taxing district annexes territory, the distribution of moneys received
5 pursuant to this subsection shall be unaffected. Taxing districts formed
6 after January 1, 2001, are not entitled to a payment under the provisions
7 of this subsection. School districts shall receive an amount determined by
8 multiplying the sum of the year 2000 school district levy minus .004 times
9 the market value on December 31, 2000, in the district of the property exempt
10 from taxation pursuant to section 63-602EE, Idaho Code, provided that the
11 result of these calculations shall not be less than zero (0). The result of
12 these school district calculations shall be further increased by six per-
13 cent (6%). For purposes of the limitation provided by section 63-802, Idaho
14 Code, moneys received pursuant to this section as property tax replacement
15 for property exempt from taxation pursuant to section 63-602EE, Idaho Code,
16 shall be treated as property tax revenues.

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

20 (13) Amounts calculated in accordance with section 63-602KK(4), Idaho
21 Code, for annual distribution to counties and other taxing districts for
22 replacement of property tax on personal property tax exemptions pursuant
23 to section 63-602KK(2), Idaho Code, which amounts are continuously ap-
24 propriated unless the legislature enacts a different appropriation for a
25 particular fiscal year. For purposes of the limitation provided by section
26 63-802, Idaho Code, moneys received pursuant to this section as property tax
27 replacement for property exempt from taxation pursuant to section 63-602KK,
28 Idaho Code, shall be treated as property tax revenues. If taxing districts
29 are consolidated, the resulting district is entitled to an amount equal to
30 the sum of the amounts that were received in the last calendar year by each
31 district pursuant to this subsection prior to the consolidation. If a taxing
32 district or revenue allocation area annexes territory, the distribution of
33 moneys received pursuant to this subsection shall be unaffected. Taxing
34 districts and revenue allocation areas formed after January 1, 2022, are not
35 entitled to a payment under the provisions of this subsection.

36 ~~(14) Amounts collected from purchasers and paid to the state of Idaho by~~
37 ~~retailers that are not engaged in business in this state and which retailer~~
38 ~~would not have been required to collect the sales tax, less amounts other-~~
39 ~~wise distributed in subsections (1) and (10) of this section, shall be dis-~~
40 ~~tributed to the tax relief fund created in section 57-811, Idaho Code. The~~
41 ~~state tax commission will determine the amounts to be distributed under this~~
42 ~~subsection. For fiscal years 2023 and 2024 only, a sum of thirty-four mil-~~
43 ~~lion dollars (\$34,000,000) shall be distributed each year by the state tax~~
44 ~~commission to the forty-four (44) counties in the proportion that the expen-~~
45 ~~ditures of each county for indigent defense services during county fiscal~~
46 ~~year 2021, excluding any state funding or grants, bear to the expenditures~~
47 ~~of all counties in the state for indigent defense services during county fis-~~
48 ~~cal year 2021, excluding any state funding or grants. No later than July 1,~~
49 ~~2022, the state public defense commission shall certify to the state tax com-~~

1 mission each county's proportionate share of all counties' indigent defense
 2 expenses in county fiscal year 2021, excluding any state funding or grants.

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

6 (16) (a) Four and five-tenths percent (4.5%), but not less than eighty
 7 million dollars (\$80,000,000), is continuously appropriated and shall
 8 be distributed to the transportation expansion and congestion mitiga-
 9 tion fund established in section 40-720, Idaho Code.

10 (b) Any portion of the four and five-tenths percent (4.5%) provided for
 11 in paragraph (a) of this subsection that exceeds eighty million dollars
 12 (\$80,000,000) is continuously appropriated and shall be apportioned
 13 to local units of government for local highway projects in the same
 14 percentages provided for in section 40-709(1) through (3), Idaho Code.
 15 Local units of government may pool funds allocated to them pursuant to
 16 this paragraph for local highway projects.

17 (c) The distribution provided for in this subsection must immediately
 18 follow the distribution provided for in subsection (10) of this sec-
 19 tion.

20 SECTION 4. That Section [31-863](#), Idaho Code, be, and the same is hereby
 21 repealed.

22 SECTION 5. That Section 31-3401, Idaho Code, be, and the same is hereby
 23 amended to read as follows:

24 31-3401. POWERS AND DUTIES OF THE BOARD OF COUNTY COMMISSIONERS. The
 25 boards of county commissioners in their respective counties shall, under
 26 such limitations and restrictions as are prescribed by law, evaluate the
 27 need and provide to indigent person-(s) nonmedical assistance in a temporary
 28 situation only when no alternatives exist. Nothing in this chapter shall
 29 imply county assistance is to be provided on a continuing basis. Boards of
 30 county commissioners, by resolution, shall promulgate policies and proce-
 31 dures, may negotiate payment to providers, and may contract for nonmedical
 32 services, pursuant to this chapter. ~~For the purpose of funding~~ Boards of
 33 county commissioners may fund nonmedical services for indigent persons,
 34 ~~boards of county commissioners are authorized to levy an ad valorem tax from~~
 35 the county current expense fund pursuant to section ~~31-3503~~ [63-805](#), Idaho
 36 Code.

37 SECTION 6. That Section [31-3501](#), Idaho Code, be, and the same is hereby
 38 repealed.

39 SECTION 7. That Section [31-3502](#), Idaho Code, be, and the same is hereby
 40 repealed.

41 SECTION 8. That Section 31-3503, Idaho Code, be, and the same is hereby
 42 amended to read as follows:

1 31-35031. POWERS AND DUTIES OF COUNTY COMMISSIONERS. The county com-
2 missioners in their respective counties shall, under such limitations and
3 restrictions as are prescribed by law, ÷

4 ~~(1) Pay for necessary medical services for the medically indigent res-~~
5 ~~idents of their counties as provided in this chapter and as approved by the~~
6 ~~county commissioners at the reimbursement rate up to the total sum of eleven~~
7 ~~thousand dollars (\$11,000) in the aggregate per resident in any consecutive~~
8 ~~twelve (12) month period or contract for the provision of necessary medical~~
9 ~~services pursuant to sections 31-3520 and 31-3521, Idaho Code.~~

10 ~~(2) Have the right to contract with providers, transfer patients, ne-~~
11 ~~gotiate provider agreements, conduct utilization management or any portion~~
12 ~~thereof, pay for authorized expenses directly, or indirectly through the~~
13 ~~use of alternative programs, that would assist in managing costs of provid-~~
14 ~~ing health care for indigent persons, and all other powers incident to the~~
15 ~~county's duties created by this chapter.~~

16 ~~(3) Cooperate with the department, the board and contractors retained~~
17 ~~by the department or the board to provide services including, but not limited~~
18 ~~to, medicaid eligibility review and utilization management on behalf of the~~
19 ~~counties and the board.~~

20 ~~(4) H~~have the jurisdiction and power to provide county hospitals and
21 public general hospitals for the county and others who are sick, injured,
22 maimed, aged and infirm and to erect, enlarge, purchase, lease, or otherwise
23 acquire, and to officer, maintain and improve hospitals, hospital grounds,
24 nurses' homes, shelter care facilities and residential or assisted living
25 facilities as defined in section 39-3301, Idaho Code, superintendent's
26 quarters, medical clinics, as that term is defined in section 39-1319, Idaho
27 Code, medical clinic grounds or any other necessary buildings, and to equip
28 the same, and to replace equipment, and for this purpose said commissioners
29 may levy an additional tax of not to exceed six hundredths percent (.06%) of
30 the market value for assessment purposes on all taxable property within the
31 county. The term "public general hospitals" as used in this subsection shall
32 be construed to include nursing homes.

33 SECTION 9. That Section [31-3503A](#), Idaho Code, be, and the same is hereby
34 repealed.

35 SECTION 10. That Section [31-3503B](#), Idaho Code, be, and the same is
36 hereby repealed.

37 SECTION 11. That Section [31-3503C](#), Idaho Code, be, and the same is
38 hereby repealed.

39 SECTION 12. That Section [31-3503D](#), Idaho Code, be, and the same is
40 hereby repealed.

41 SECTION 13. That Section [31-3503E](#), Idaho Code, be, and the same is
42 hereby repealed.

43 SECTION 14. That Section [31-3503F](#), Idaho Code, be, and the same is
44 hereby repealed.

1 SECTION 15. That Section [31-3504](#), Idaho Code, be, and the same is hereby
2 repealed.

3 SECTION 16. That Section [31-3505](#), Idaho Code, be, and the same is hereby
4 repealed.

5 SECTION 17. That Section [31-3505A](#), Idaho Code, be, and the same is
6 hereby repealed.

7 SECTION 18. That Section [31-3505B](#), Idaho Code, be, and the same is
8 hereby repealed.

9 SECTION 19. That Section [31-3505C](#), Idaho Code, be, and the same is
10 hereby repealed.

11 SECTION 20. That Section [31-3505D](#), Idaho Code, be, and the same is
12 hereby repealed.

13 SECTION 21. That Section [31-3505E](#), Idaho Code, be, and the same is
14 hereby repealed.

15 SECTION 22. That Section [31-3505F](#), Idaho Code, be, and the same is
16 hereby repealed.

17 SECTION 23. That Section [31-3505G](#), Idaho Code, be, and the same is
18 hereby repealed.

19 SECTION 24. That Section 31-3505H, Idaho Code, be, and the same is
20 hereby amended to read as follows:

21 ~~31-3505H2~~. ELIGIBILITY FOR FINANCIAL ASSISTANCE. (1) Notwithstanding
22 any provision of law or rule to the contrary, no person eligible for medicaid
23 pursuant to section 56-254 or 56-267, Idaho Code, shall be eligible for fi-
24 nancial assistance pursuant to this chapter as it existed on March 1, 2022.

25 (2) Notwithstanding any provision of law or rule to the contrary, no
26 person eligible for health insurance shall be eligible for financial assis-
27 tance pursuant to this chapter as it existed on March 1, 2022.

28 (3) Notwithstanding any provision of law or rule to the contrary, no
29 person in a commitment proceeding pursuant to chapter 3, title 66, Idaho
30 Code, who is eligible for medicaid or eligible for health insurance shall be
31 eligible for financial assistance pursuant to this chapter as it existed on
32 March 1, 2022.

33 (4) A board of county commissioners, the board of the catastrophic
34 health care cost program, or the department of health and welfare receiving
35 an application for assistance for services received through March 31, 2022,
36 shall process such application pursuant to this chapter as it existed on
37 March 1, 2022.

38 (5) It is the intent of the legislature that moneys saved by counties
39 pursuant to this section may be used for additional county aid to public
40 health districts as required by section 39-424A, Idaho Code.

1 SECTION 25. That Section [31-3506](#), Idaho Code, be, and the same is hereby
2 repealed.

3 SECTION 26. That Section [31-3507](#), Idaho Code, be, and the same is hereby
4 repealed.

5 SECTION 27. That Section [31-3508](#), Idaho Code, be, and the same is hereby
6 repealed.

7 SECTION 28. That Section [31-3508A](#), Idaho Code, be, and the same is
8 hereby repealed.

9 SECTION 29. That Section [31-3509](#), Idaho Code, be, and the same is hereby
10 repealed.

11 SECTION 30. That Section [31-3510](#), Idaho Code, be, and the same is hereby
12 repealed.

13 SECTION 31. That Section 31-3510A, Idaho Code, be, and the same is
14 hereby amended to read as follows:

15 ~~31-3510A03.~~ REIMBURSEMENT. (1) ~~Receipt of financial assistance pur-~~
16 ~~suant to this chapter~~ An approved application for financial assistance for
17 services received through March 31, 2022, shall obligate an applicant to re-
18 imburse the obligated county and the ~~board~~ state for such reasonable portion
19 of the financial assistance paid on behalf of the applicant as the county
20 commissioners may determine that the applicant is able to pay from resources
21 over a reasonable period of time. Cash amounts received shall be prorated
22 between the county and the ~~board~~ state in proportion to the amount each has
23 paid. Moneys distributed to the state shall be deposited into the state gen-
24 eral fund.

25 (2) A final determination shall not relieve the applicant's duty to
26 make additional reimbursement from resources if the county commissioners
27 subsequently find within a reasonable period of time that there has been a
28 substantial change in circumstances such that the applicant is able to pay
29 additional amounts up to the total claim paid on behalf of the applicant.

30 (3) A final determination shall not prohibit the county commissioners
31 from reviewing a petition from an applicant to reduce an order of reimburse-
32 ment based on a substantial change in circumstances.

33 (4) The automatic lien created pursuant to the chapter may be filed and
34 recorded in any county of this state wherein the applicant has resources and
35 may be liquidated or unliquidated in amount. Nothing herein shall prohibit
36 an applicant from executing a consensual lien in addition to the automatic
37 lien created by filing an application pursuant to this chapter. In the event
38 that resources can be located in another state, the clerk may file the lien
39 with the district court and provide notice to the recipient. The recipient
40 shall have twenty (20) days to object, following which the district court
41 shall enter judgment against the recipient. The judgment entered may there-
42 after be filed as provided for the filing of a foreign judgment in that juris-
43 diction.

1 (5) The county shall have the same right of recovery as provided to the
2 state of Idaho pursuant to sections 56-218 and 56-218A, Idaho Code.

3 (6) The county commissioners may require the employment of such of the
4 medically indigent as are capable and able to work and whose attending physi-
5 cian certifies they are capable of working.

6 (7) That portion of the moneys received by a county as reimbursement
7 that are not assigned to the ~~eatastrophic health care cost program~~ state
8 shall be credited to the respective county medically indigent current ex-
9 penditure fund.

10 (8) ~~If, after a hearing, the final determination of the county commis-~~
11 ~~sioners is to require a reimbursement amount or rate the applicant believes~~
12 ~~excessive, the applicant may seek judicial review of the final determination~~
13 ~~of the county commissioners in the manner provided in section 31-1506, Idaho~~
14 ~~Code. The automatic lien attached to an application for services received~~
15 ~~through March 31, 2022, pursuant to this chapter as it existed on March 1,~~
16 ~~2022, shall continue to be valid for the purposes of collecting reimburse-~~
17 ~~ment pursuant to this section.~~

18 SECTION 32. That Section [31-3511](#), Idaho Code, be, and the same is hereby
19 repealed.

20 SECTION 33. That Section 31-3512, Idaho Code, be, and the same is hereby
21 amended to read as follows:

22 31-351204. JOINT COUNTY HOSPITALS. Recognizing the need of hospitals
23 for the public welfare and the burden for one (1) county to finance the cost
24 of such construction, operation and maintenance thereof within its own
25 boundaries under certain circumstances, the county commissioners in their
26 respective counties shall have the power to jointly and severally enter
27 into contracts or agreements with one (1) or more adjoining counties to con-
28 struct, operate and maintain joint county hospitals, either within or with-
29 out the boundaries of such counties, upon a finding of each such county com-
30 missioners that there is a public necessity requiring the financing of such
31 hospital facilities jointly with one (1) or more adjoining counties. The
32 county commissioners shall have the same powers to operate, finance and bond
33 for such joint county hospitals as they would have for a county hospital.

34 SECTION 34. That Section 31-3513, Idaho Code, be, and the same is hereby
35 amended to read as follows:

36 31-351305. ELECTION FOR ISSUANCE OF BONDS. The county commission-
37 ers may, when they deem the welfare of their counties require it, or when
38 petitioned thereto by a number of resident taxpayers of their respective
39 counties equal to five percent (5%) of the number of persons voting for the
40 secretary of state of the state of Idaho, at the election next preceding
41 the date of such petition, submit to the qualified electors of said county
42 at any election held as provided in section 34-106, Idaho Code, the propo-
43 sition whether negotiable coupon bonds of the county to the amount stated
44 in such proposition shall be issued and sold for the purpose of providing
45 such hospital, hospital grounds, nurses' homes, nursing homes, residential
46 or assisted living facilities, shelter care facilities, medical clinics,

1 superintendent's quarters, or any other necessary buildings, and equip-
2 ment, and may on their own initiative submit to the qualified electors
3 of the county at any general election the proposition whether negotiable
4 coupon bonds of the county to the amount stated in such proposition shall
5 be issued and sold for the purpose of providing for the extension and en-
6 largement of existing hospital, hospital grounds, nurses' homes, nursing
7 homes, residential or assisted living facilities, shelter care facilities,
8 medical clinics or grounds, superintendent's quarters, or any other neces-
9 sary buildings, and equipment, and when authorized thereto by two-thirds
10 (2/3) vote at such election, shall issue and sell such coupon bonds and use
11 the proceeds therefrom for the purposes authorized by such election. Said
12 proposition may be submitted to the qualified electors at an election held
13 subject to the provisions of section 34-106, Idaho Code, if the county com-
14 missioners shall by resolution so determine. No person shall be qualified
15 to vote at any election held under the provisions of this section unless he
16 shall possess all the qualifications required of electors under the general
17 laws of this state.

18 The county commissioners shall be governed in calling and holding such
19 election and in the issuance and sale of such bonds, and in the providing
20 for the payment of the principal and interest thereon by the provisions of
21 chapter 19, title 31, Idaho Code, and by the provisions of chapter 2, title
22 57, Idaho Code; provided, however, that when such bonds have been issued and
23 sold and a period of two (2) years or more has elapsed from the date of sale
24 of said bonds and for any reason the proceeds from the sale of said bonds or
25 other moneys appropriated for the purpose for which said bonds were issued,
26 have not been used for the purpose for which they were appropriated or said
27 bond issue made, the county commissioners may, with the written consent of
28 all of the bondholders first having been obtained, submit to the qualified
29 electors, as herein defined, the question of spending such moneys for a defi-
30 nite purpose. The purpose for which it is decided to spend such moneys shall
31 be clearly and plainly stated on the ballot. If a majority of the qualified
32 electors shall vote in favor of spending such moneys for the purpose stated,
33 the county commissioners shall proceed in the same manner as if such differ-
34 ent purpose had been the original purpose for such bond issue or appropria-
35 tion. Provided, further that if less than a majority of the qualified elec-
36 tors shall vote in favor of spending such moneys for such different purpose,
37 or if no such election should be had, when all of the bonds shall have been re-
38 tired, such excess moneys shall be placed in the general fund.

39 SECTION 35. That Section 31-3514, Idaho Code, be, and the same is hereby
40 amended to read as follows:

41 31-351406. INTERNAL MANAGEMENT -- ACCOUNTS AND REPORTS. Such facili-
42 ties as referred to in section 31-3503(2), Idaho Code, may suitably provide
43 for and accept other patients and must charge and accept payments from such
44 other patients as are able to make payments for services rendered and care
45 given. The county commissioners may make suitable rules and regulations for
46 the management and operation of such property by a suitable board of control,
47 or otherwise, or for carrying out such hospital uses and purposes under a
48 lease of the same.

1 The boards or officers or lessees of such hospital property shall render
2 accounts and reports to the county commissioners as may be required by the
3 county commissioners; and shall render accounts and deliver over any and all
4 moneys received by them for the county to the county treasurer to be credited
5 to the operation expense of hospitals and indigent sick and otherwise depen-
6 dent poor of the county in such manner as provided by law for the handling of
7 funds of this kind.

8 Said board of control may permit persons from out of the county where
9 such hospital is located to be admitted for hospitalization to such hospi-
10 tal. As to such cases special rates for the use and service of such hospi-
11 tal may be provided which rates shall apply equally to all such patients who
12 do not pay taxes within the county where such hospital is located. The pur-
13 pose of providing such special rates shall be to compel persons living out of
14 the county where such hospital is located, and who receive hospitalization
15 in such hospital, to bear a just burden of the cost of construction and main-
16 tenance of such hospital.

17 SECTION 36. That Section 31-3515, Idaho Code, be, and the same is hereby
18 amended to read as follows:

19 ~~31-351507~~. LEASE OR SALE. Such counties acting through their county
20 commissioners shall have the right to lease such hospitals upon such terms
21 and for such a length of time as they may decide, or to sell the same; pro-
22 vided, however, that no such lease or sale, except those leases entered into
23 between such counties and the Idaho health facilities authority as provided
24 in section 31-836, Idaho Code, shall be final or valid unless and until it
25 has been approved by a majority of the qualified electors of said county vot-
26 ing on such question at an election held subject to the provisions of section
27 34-106, Idaho Code; except if a hospital district has been created under the
28 provisions of chapter 13, title 39, Idaho Code, county commissioners shall
29 have the right to lease, as provided in section 31-836, Idaho Code, such hos-
30 pitals within a created hospital district to the hospital district without
31 submitting the question of lease or sale to the qualified electors of the
32 county or the respective hospital district.

33 SECTION 37. That Section 31-3515A, Idaho Code, be, and the same is
34 hereby amended to read as follows:

35 ~~31-3515A08~~. CONVEYANCE, LEASE OF COUNTY HOSPITAL TO NONPROFIT COR-
36 PORATION. (1) As an alternative to the procedure set forth in section
37 ~~31-351507~~, Idaho Code, counties acting through their respective county com-
38 missioners may convey or lease county hospitals, and the equipment therein,
39 subject to the following conditions:

40 (a) The entity to which the hospital is to be transferred shall be a non-
41 profit corporation;

42 (b) No lease term shall exceed ninety-nine (99) years. This subsection
43 supersedes that part of section 31-836, Idaho Code, which is inconsis-
44 tent herewith;

45 (c) The governing body of the nonprofit corporation must be composed
46 initially of the incumbent members of the board of hospital trustees, as

1 individuals. The articles of incorporation must provide for a member-
2 ship of the corporation which is:

3 (i) Broadly representative of the public and includes residents
4 of each incorporated city in the county and of the unincorporated
5 area of the county; or

6 (ii) A single nonprofit corporate member having articles of
7 incorporation which provide for a membership of that corpora-
8 tion which is broadly representative of the public and includes
9 residents of each incorporated city in the county and of the unin-
10 corporated area of the county.

11 The articles must further provide for the selection of the governing
12 body by the membership of the corporation, or exclusively by a parent
13 corporation which is the corporate member, with voting power, and not
14 by the governing body itself, except to fill a vacancy for the unexpired
15 term. The articles must further provide that no member of the governing
16 body shall serve more than two (2) consecutive three (3) year terms.

17 (d) The nonprofit corporation must provide care for indigent patients,
18 and receive any person falling sick or maimed within the county.

19 (e) The transfer agreement must provide for the transfer of patients,
20 staff and employees, and for the continuing administration of any
21 trusts or bequests or maintenance of records pertaining to the existing
22 public hospital.

23 (f) The transfer or lease agreement shall provide for a transfer or
24 lease price which shall be either of the following:

25 (i) The acceptance of all assets and assumption of all liabili-
26 ties; or

27 (ii) Such other price as the commissioners and the nonprofit cor-
28 poration may agree.

29 (2) If any hospital which has been conveyed pursuant to this section
30 ceases to be used as a nonprofit hospital, unless the premises so conveyed
31 are sold and the proceeds used to erect or enlarge another nonprofit hos-
32 pital for the county, the hospital so conveyed reverts to the ownership of
33 the county. If any hospital which has been leased pursuant to this section
34 ceases to be used as a nonprofit hospital, the lease shall terminate.

35 (3) The provisions of section 31-808, Idaho Code, with respect to the
36 sale and disposition of real and personal property owned by the county, shall
37 not apply to transactions covered by section 31-351~~507~~07, Idaho Code, and this
38 section.

39 SECTION 38. That Section 31-3516, Idaho Code, be, and the same is hereby
40 amended to read as follows:

41 31-351~~609~~09. SEPARABILITY. If any provision of this chapter or the ap-
42 plication thereof to any person or circumstance is held invalid, such inva-
43 lidity shall not affect other provisions or applications of this chapter,
44 which can be given effect without the invalid provisions or applications,
45 and to this end the provisions of this chapter are declared to be severable.

46 SECTION 39. That Section 31-3517, Idaho Code, be, and the same is hereby
47 repealed.

1 SECTION 40. That Section [31-3518](#), Idaho Code, be, and the same is hereby
2 repealed.

3 SECTION 41. That Section [31-3519](#), Idaho Code, be, and the same is hereby
4 repealed.

5 SECTION 42. That Section [31-3520](#), Idaho Code, be, and the same is hereby
6 repealed.

7 SECTION 43. That Section [31-3521](#), Idaho Code, be, and the same is hereby
8 repealed.

9 SECTION 44. That Section [31-3550](#), Idaho Code, be, and the same is hereby
10 repealed.

11 SECTION 45. That Section [31-3551](#), Idaho Code, be, and the same is hereby
12 repealed.

13 SECTION 46. That Section [31-3552](#), Idaho Code, be, and the same is hereby
14 repealed.

15 SECTION 47. That Section [31-3553](#), Idaho Code, be, and the same is hereby
16 repealed.

17 SECTION 48. That Section [31-3554](#), Idaho Code, be, and the same is hereby
18 repealed.

19 SECTION 49. That Section [31-3555](#), Idaho Code, be, and the same is hereby
20 repealed.

21 SECTION 50. That Section [31-3556](#), Idaho Code, be, and the same is hereby
22 repealed.

23 SECTION 51. That Section [31-3557](#), Idaho Code, be, and the same is hereby
24 repealed.

25 SECTION 52. That Section [31-3558](#), Idaho Code, be, and the same is hereby
26 repealed.

27 SECTION 53. That Section 57-811, Idaho Code, be, and the same is hereby
28 amended to read as follows:

29 57-811. TAX RELIEF FUND. (1) There is hereby created in the state
30 treasury the tax relief fund to which shall be credited all moneys remitted
31 from sections 63-3620F and 63-3638, Idaho Code, from federal grants, dona-
32 tions, or any other source. Moneys in the fund are intended to fund future
33 tax relief statutes enacted by the legislature and may be expended pursuant
34 to appropriation. All interest earned on the investment of idle moneys in
35 the fund shall be returned to the fund.

36 (2) On July 15, 2021, the state controller shall transfer one hundred
37 eighty million dollars (\$180,000,000) from the tax relief fund to the 2021
38 Idaho tax rebate fund.

1 (3) For fiscal year 2022 and each fiscal year thereafter, the state con-
2 troller shall transfer one hundred ten million dollars (\$110,000,000) from
3 the tax relief fund to the general fund.

4 (4) In addition to any other transfers authorized under this section,
5 for fiscal years 2023 and 2024 only, the state controller shall transfer up
6 to thirty-four million dollars (\$34,000,000) from the tax relief fund to the
7 general fund.

8 (5) On July 1, 2024, any remaining moneys in the tax relief fund shall be
9 distributed pursuant to the provisions of section 63-3638, Idaho Code.

10 SECTION 54. That Section 63-802, Idaho Code, be, and the same is hereby
11 amended to read as follows:

12 63-802. LIMITATION ON BUDGET REQUESTS -- LIMITATION ON TAX CHARGES --
13 EXCEPTIONS. (1) Except as otherwise provided in this section, no taxing dis-
14 trict shall certify a budget request for an amount of property tax revenues
15 to finance an annual budget that exceeds the maximum sum permitted under this
16 section:

17 (a) (i) The highest dollar amount of property taxes certified for
18 its annual budget for any one (1) of the three (3) tax years preced-
19 ing the current tax year, which amount may be increased by a growth
20 factor of not to exceed three percent (3%) plus the amount of rev-
21 enue calculated as described in this subsection. The taxing dis-
22 trict shall determine what portion of the three percent (3%) in-
23 crease permitted under this subparagraph that it requires and then
24 calculate a preliminary levy rate based on the percent chosen. In
25 calculating the preliminary levy rate, the most current taxable
26 market value shall be used, except that for taxable market values
27 of centrally assessed operating property, the prior year's valua-
28 tion may be used instead of the current year's taxable market val-
29 ues. The preliminary levy rate shall be multiplied by the value
30 shown on the new construction roll compiled pursuant to section
31 63-301A, Idaho Code, and by ninety percent (90%) of the value of
32 annexation during the previous calendar year, as certified by the
33 state tax commission for taxable market values of operating prop-
34 erty of public utilities and by the county assessor; except for a
35 fire protection district annexing property prior to July 1, 2021,
36 pursuant to section 31-1429, Idaho Code, the new levy rate shall be
37 multiplied by one hundred percent (100%) of the value of any such
38 property annexed prior to July 1, 2021.

39 (ii) The total budget increase calculated under this paragraph
40 must not exceed eight percent (8%), except that any distribution
41 of funds to a taxing district as a result of the termination of a
42 revenue allocation area of an urban renewal district pursuant to
43 section 50-2909(4), Idaho Code, shall not be subject to such limi-
44 tation.

45 (iii) Following the first year in which a fire protection district
46 has annexed city property pursuant to section 31-1429, Idaho Code,
47 the city shall subtract an amount equal to the moneys spent on fire
48 protection services during the last full year the city provided

1 fire protection services to its residents from its budget limita-
2 tion under this section.

3 (b) If the taxing district has not imposed a levy for three (3) or more
4 years, the highest dollar amount of property taxes certified for its an-
5 nual budget for the purpose of paragraph (a) (i) of this subsection shall
6 be the dollar amount of property taxes certified for its annual budget
7 during the last year in which a levy was made.

8 (c) The dollar amount of the actual budget request may be substituted
9 for the amount in paragraph (a) of this subsection if the taxing dis-
10 trict is newly created, except as may be provided in paragraph (i) of
11 this subsection.

12 (d) This section does not apply to school district levies imposed in
13 section 33-802, Idaho Code.

14 (e) (i) In the case of a nonschool district for which less than the
15 maximum allowable increase in the dollar amount of property taxes
16 is certified for annual budget purposes in any one (1) year, such a
17 district may, in any following year, recover the forgone increase
18 by certifying, in addition to any increase otherwise allowed, any
19 or all of the increase originally forgone. Provided however, that
20 prior to budgeting any forgone increase, the district must provide
21 notice of its intent to do so, hold a public hearing, which may be
22 in conjunction with its annual budget hearing, and certify by res-
23 olution the amount of forgone increase to be budgeted and the spe-
24 cific purpose for which the forgone increase is being budgeted.
25 Upon adoption of the resolution, the clerk of the district shall
26 file a copy of the resolution with the county clerk and the state
27 tax commission. Said additional amount shall be included in fu-
28 ture calculations for increases as allowed, except as provided in
29 subparagraph (iii) of this paragraph.

30 (ii) If the forgone increase is budgeted for the purpose of main-
31 tenance and operations, the rate of recovering the reserved for-
32 gone moneys may increase the taxing district's budget by no more
33 than one percent (1%) per year. Provided, however, this cap shall
34 not apply to a taxing district that budgets its reserved forgone
35 moneys for the purpose of maintenance and operations as long as it
36 does not budget, or reserve as forgone, any portion of the three
37 percent (3%) increase otherwise allowed and does not budget any
38 new construction or annexation increases.

39 (iii) If the forgone increase is budgeted for a capital project or
40 projects, the rate of recovering the reserved forgone moneys may
41 not exceed three percent (3%) of the taxing district's budget for
42 the year in which the forgone increase is budgeted. Forgone moneys
43 budgeted for a capital project must be deducted from the taxing
44 district's forgone balance in the year in which it is budgeted.
45 Upon completion of such a capital project, the taxing district
46 shall certify such completion to the state tax commission and
47 county clerk. If, upon certification, the state tax commission
48 finds that the taxing district included forgone moneys for a capi-
49 tal project in calculating the increase permitted under paragraph
50 (a) of this subsection, the state tax commission shall direct the

1 taxing district to reduce its property tax budget for any year
2 in which the forgone moneys were used to calculate a budget in-
3 crease, in an amount equal to the forgone moneys budgeted plus any
4 increases attributed to the forgone moneys improperly included in
5 the taxing district's property tax budget. For the purpose of this
6 paragraph, a capital project includes:

7 1. The construction, expansion, renovation, or replacement
8 of public facilities, including the acquisition of land and
9 other site improvements;

10 2. The construction, expansion, or reconstruction of public
11 works improvements, including roads, bridges, water sys-
12 tems, sewer systems, and broadband systems; and

13 3. The purchase of equipment with a useful life of ten (10)
14 years or more.

15 (f) If a taxing district elects to budget less than the maximum allow-
16 able increase in the dollar amount of property taxes, the taxing dis-
17 trict may reserve the right to recover all or any portion of that year's
18 forgone increase in a subsequent year by adoption of a resolution spec-
19 ifying the dollar amount of property taxes being reserved. Otherwise,
20 that year's forgone increase may not be recovered under paragraph (e) of
21 this subsection. The district must provide notice of its intent to do
22 so and hold a public hearing, which may be in conjunction with its an-
23 nual budget hearing if applicable. The resolution to reserve the right
24 to recover the forgone increase for that year shall be adopted at the an-
25 nual budget hearing of the taxing district if the district has a budget
26 hearing requirement.

27 (g) In the case of cities, if the immediately preceding year's levy
28 subject to the limitation provided by this section is less than 0.004,
29 the city may increase its budget by an amount not to exceed the differ-
30 ence between 0.004 and actual prior year's levy multiplied by the prior
31 year's market value for assessment purposes. The additional amount
32 must be approved by sixty percent (60%) of the voters voting on the ques-
33 tion at an election called for that purpose and held on the date in May or
34 November provided by law and may be included in the annual budget of the
35 city for purposes of this section.

36 (h) A taxing district may submit to the electors within the district
37 the question of whether the budget from property tax revenues may be
38 increased beyond the amount authorized in this section, but not beyond
39 the levy authorized by statute. The additional amount must be approved
40 by sixty-six and two-thirds percent (66 2/3%) or more of the voters
41 voting on the question at an election called for that purpose and held
42 on the May or November dates provided by section 34-106, Idaho Code.
43 If approved by the required minimum sixty-six and two-thirds percent
44 (66 2/3%) of the voters voting at the election, the new budget amount
45 shall be the base budget for the purposes of this section.

46 (i) When a nonschool district consolidates with another nonschool
47 district or dissolves and a new district performing similar governmen-
48 tal functions as the dissolved district forms with the same boundaries
49 within three (3) years, the maximum amount of a budget of the district
50 from property tax revenues shall not be greater than the sum of the

1 amounts that would have been authorized by this section for the district
2 itself or for the districts that were consolidated or dissolved and in-
3 corporated into a new district.

4 (j) This section does not apply to cooperative service agency levies
5 imposed in sections 33-317 and 33-317A, Idaho Code.

6 (k) The amount of money received in the twelve (12) months immediately
7 preceding June 30 of the current tax year as a result of distributions of
8 the tax provided in section 63-3502B(2), Idaho Code.

9 (2) In the case of fire districts, during the year immediately follow-
10 ing the election of a public utility or public utilities to consent to be pro-
11 vided fire protection pursuant to section 31-1425, Idaho Code, the maximum
12 amount of property tax revenues permitted in subsection (1) of this section
13 may be increased by an amount equal to the current year's taxable value of the
14 consenting public utility or public utilities multiplied by that portion of
15 the prior year's levy subject to the limitation provided by subsection (1) of
16 this section.

17 (3) No board of county commissioners shall set a levy, nor shall the
18 state tax commission approve a levy for annual budget purposes, which ex-
19 ceeds the limitation imposed in subsection (1) of this section unless au-
20 thority to exceed such limitation has been approved by a majority of the tax-
21 ing district's electors voting on the question at an election called for that
22 purpose and held pursuant to section 34-106, Idaho Code, provided however,
23 that such voter approval shall be for a period of not to exceed two (2) years.

24 (4) The amount of property tax revenues to finance an annual budget does
25 not include revenues from nonproperty tax sources and does not include rev-
26 enue from levies for the payment of judicially confirmed obligations pur-
27 suant to sections 63-1315 and 63-1316, Idaho Code, and revenue from levies
28 that are voter-approved for bonds, override levies or supplemental levies,
29 plant facilities reserve fund levies, school emergency fund levies or for
30 levies applicable to newly annexed property or for levies applicable to new
31 construction as evidenced by the value of property subject to the occupancy
32 tax pursuant to section 63-317, Idaho Code, for the preceding tax year. The
33 amount of property tax revenues to finance an annual budget does not include
34 any property taxes that were collected and refunded on property that is ex-
35 empt from taxation, pursuant to section 63-1305C, Idaho Code.

36 (5) The amount of property tax revenues to finance an annual budget
37 shall include moneys received as recovery of property tax for a revoked pro-
38 visional property tax exemption under section 63-1305C, Idaho Code.

39 (6) For tax year 2023, before calculating the amount required in sub-
40 section (1) (a) (i) of this section, the board of county commissioners shall
41 reduce the approved property tax levy portion of its budget for the immedi-
42 ate prior three (3) years in an amount equal to the amount levied for indigent
43 public defense. The reduced budget amount shall be the base budget for the
44 purpose of subsection (1) (a) (i) of this section.

45 SECTION 55. That Chapter 8, Title 19, Idaho Code, be, and the same is
46 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
47 ignated as Section 19-847, Idaho Code, and to read as follows:

48 19-847. INDIGENT PUBLIC DEFENSE -- FINANCIAL OBLIGATIONS. Notwith-
49 standing any provision of law to the contrary, on and after October 1, 2024:

1 (1) All counties are released from any further financial obligation to
2 provide indigent public defense. On and after such date, the state assumes
3 the full financial obligation to provide indigent public defense pursuant to
4 the sixth amendment of the United States constitution and section 13, arti-
5 cle I of the constitution of the state of Idaho; and

6 (2) All administrative rules promulgated by the state public defense
7 commission shall be repealed in accordance with the provisions of chapter
8 52, title 67, Idaho Code.

9 SECTION 56. That Section 19-858, Idaho Code, be, and the same is hereby
10 amended to read as follows:

11 19-858. REIMBURSEMENT ~~TO COUNTY~~ -- WHEN AUTHORIZED. (1) The
12 ~~prosecuting attorney of each county~~ attorney general may, on behalf of the
13 ~~county state~~, recover payment or reimbursement, as the case may be, from each
14 person who has received legal assistance or another benefit under this ~~act~~
15 chapter:

16 (a) To which he was not entitled;

17 (b) With respect to which he was not an indigent person when he received
18 it; or

19 (c) With respect to which he has failed to make the certification re-
20 quired under section 19-854, Idaho Code, and for which he refuses to pay
21 or reimburse. Suit must be brought within five (5) years after the date
22 on which the aid was received.

23 (2) The ~~prosecuting attorney of each county~~ attorney general may, on
24 behalf of the ~~county state~~, recover payment or reimbursement, as the case may
25 be, from each person other than a person covered under subsection (1) of this
26 section who has received legal assistance under this ~~act~~ chapter and who, on
27 the date on which suit is brought, is financially able to pay or reimburse the
28 county for it without manifest hardship according to the standards of abil-
29 ity to pay applicable under sections 19-851, 19-852 and 19-854, Idaho Code,
30 but refuses to do so. Suit must be brought within three (3) years after the
31 date on which the benefit was received.

32 (3) Amounts recovered under this section shall be paid into the ~~county~~
33 ~~general~~ state public defense fund pursuant to section 57-827, Idaho Code.

34 SECTION 57. That Section 19-863A, Idaho Code, be, and the same is hereby
35 amended to read as follows:

36 19-863A. CAPITAL CRIMES DEFENSE FUND AUTHORIZED. (1) The establish-
37 ment of a capital crimes defense fund by the counties of the state for
38 purposes of funding the costs of criminal defense in cases where the penalty
39 of death is a legal possibility is hereby authorized. The fund shall be
40 organized and operated in accordance with a joint powers agreement, as au-
41 thorized by chapter 23, title 67, Idaho Code, executed by the participating
42 counties. Membership in the fund shall be voluntary, as determined by reso-
43 lution of the board of county commissioners of the respective counties of the
44 state.

45 (2) The fund may be comprised of contributions from participating coun-
46 ties and any court fees or other funds designated or appropriated for deposit
47 in the fund by the legislature.

1 (3) The fund shall be operated and administered by a board of represen-
 2 tatives to be selected as provided in the joint powers agreement. If moneys
 3 are appropriated to the fund by the legislature, the governor shall appoint
 4 a representative of the executive branch of state government to serve as a
 5 voting member of the governing board, and if court fees are designated for
 6 deposit in the fund, the Idaho supreme court shall appoint a representative
 7 of the judicial branch of state government to serve as a voting member of the
 8 board.

9 (4) The governing board of the fund shall have full authority to employ
 10 personnel and contract for personal and professional services as necessary
 11 and may take all other steps necessary or proper to determine the manner in
 12 which the fund shall be utilized to assist participating counties in meeting
 13 defense costs associated with representation of indigent defendants charged
 14 with crimes for which the penalty of death is a legal possibility.

15 (5) ~~The services of the state appellate public defender as provided in~~
 16 ~~chapter 59, title 19, Idaho Code, shall be available only to those counties~~
 17 ~~participating in the fund. Beginning October 1, 2022, the state appellate~~
 18 ~~public defender assumes all responsibility for providing representation for~~
 19 ~~indigent defendants in the cases described in section 19-5905, Idaho Code;~~
 20 ~~provided, however, that all counties participating in the capital crimes de-~~
 21 ~~fense fund on January 1, 2022, shall be required to continue participation~~
 22 ~~until October 1, 2024. At an appropriate time after October 1, 2024, partic-~~
 23 ~~ipating counties are authorized to dissolve the fund.~~

24 SECTION 58. That Chapter 8, Title 57, Idaho Code, be, and the same is
 25 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
 26 ignated as Section 57-827, Idaho Code, and to read as follows:

27 57-827. STATE PUBLIC DEFENSE FUND. (1) There is hereby established in
 28 the state treasury the state public defense fund to be managed by the state
 29 treasurer. Moneys in the fund shall consist of:

30 (a) Moneys transferred to the fund pursuant to section 63-3638(10),
 31 Idaho Code;

32 (b) Legislative appropriations to the fund;

33 (c) On and after October 1, 2024, any fees or reimbursement ordered pur-
 34 suant to section 19-854(7) and 19-858, Idaho Code, or distributed pur-
 35 suant to section 31-3201I(16), Idaho Code;

36 (d) Any bequests or donations to the fund; and

37 (e) Interest earned on idle moneys in the fund.

38 (2) Moneys in the fund shall be used as determined by legislative ap-
 39 propriation to fulfill the state's obligation to provide indigent public de-
 40 fense pursuant to the sixth amendment of the United States constitution and
 41 section 13, article I of the constitution of the state of Idaho.

42 SECTION 59. That Section 31-3607, Idaho Code, be, and the same is hereby
 43 amended to read as follows:

44 31-3607. DUTIES OF BOARD. (a) Fiscal Affairs. -- The county hospital
 45 board shall be charged with the care, custody, upkeep, management and opera-
 46 tion of all property belonging to the county and devoted to the purposes pro-
 47 vided in sections 31-3501 and ~~31-3503~~, Idaho Code, and shall be responsible

1 for all moneys received by it, including all revenues from the operation of
2 such property, all moneys received by tax levies for operation of such prop-
3 erty, and all moneys received from whatever source, by contribution or oth-
4 erwise, for such purposes: Provided, that if any contribution of money or
5 property be offered to the hospital board of the county for use for a spe-
6 cific purpose the hospital board may, if it deems it for the best interest of
7 the hospital or other facility or property under its management, accept such
8 contribution and use such contribution for such purpose.

9 (b) Funds -- Custody and Disbursement. -- The hospital board shall
10 safely keep or cause to be kept all moneys coming into the care, custody or
11 possession of the board in strict compliance with the public depository law
12 of this state, and shall pay out such money for valid bills and obligations of
13 the hospital, and shall keep or cause to be kept proper records in its minutes
14 of all its proceedings and all business transactions and proper accounts of
15 all moneys received by it, expended and on hand. The minutes of the board
16 shall be open to inspection by any taxpayer or elector of the county during
17 all regular office hours.

18 (c) Reports. -- The county hospital board shall report to the board
19 of county commissioners within thirty (30) days after the acceptance of
20 the annual hospital audit after the close of the fiscal year and shall an-
21 nually publish in one (1) issue of a newspaper having general circulation
22 in the county a financial statement reflecting the financial operations of
23 the hospital, together with such other information as the board of county
24 commissioners may deem necessary for the information of the people of the
25 county. The county hospital board shall also prepare in its regular course
26 of business unaudited monthly financial reports reflecting the financial
27 operations of the hospital. The county hospital board shall provide a copy
28 of those monthly reports to the member of the board of commissioners serving
29 as an ex officio member of the county hospital board.

30 (d) Limitations. -- The county hospital board subject to the bud-
31 getary limitations herein contained may acquire or build other property
32 for the purposes provided in sections 31-3501 and ~~31-3503~~, Idaho Code, or
33 improve, remodel, enlarge, reduce, or dispose of property being used for
34 such purposes. The county hospital board shall not have power to create any
35 indebtedness in excess of the amount of its annual budget as approved by the
36 board of county commissioners: Provided, that if the county hospital board
37 be formed after the time fixed by law for adoption of the budget, it may then
38 formulate and submit to the board of county commissioners a budget for the
39 rest of the current year, which budget, however, shall not provide for expen-
40 diture or creation of indebtedness in an amount greater than the estimated
41 income for that year, together with any receipts from taxes specially levied
42 for hospital purposes in such year.

43 SECTION 60. That Section 39-424A, Idaho Code, be, and the same is hereby
44 amended to read as follows:

45 39-424A. ADDITIONAL COUNTY AID TO DISTRICTS -- PROCEDURES. (1) Be-
46 ginning on January 1, 2022, and each year thereafter, the various boards of
47 county commissioners shall be responsible for providing additional annual
48 aid to the public health districts. The amount of such additional county aid

1 shall not be less than the amount appropriated to the various public health
2 districts by the legislature for state fiscal year 2021.

3 (2) The manner of apportioning the additional aid from the various
4 counties shall be calculated pursuant to section 39-424, Idaho Code, unless
5 an alternative manner of apportioning the additional aid is agreed to by the
6 budget committees of the various public health districts.

7 (3) ~~Notwithstanding the provisions of section 31-863, Idaho Code, a~~
8 A county may use any fund balance accruing pursuant to chapter 35, title 31,
9 Idaho Code, to fund the annual aid provided for in this section.

10 SECTION 61. That Section 67-7903, Idaho Code, be, and the same is hereby
11 amended to read as follows:

12 67-7903. VERIFICATION OF LAWFUL PRESENCE -- EXCEPTIONS -- REPORT-
13 ING. (1) Except as otherwise provided in subsection (3) of this section or
14 where exempted by federal law, each agency or political subdivision of this
15 state shall verify the lawful presence in the United States of each natural
16 person eighteen (18) years of age or older who applies for state or local
17 public benefits or for federal public benefits for the applicant.

18 (2) This section shall be enforced without regard to race, religion,
19 gender, ethnicity or national origin.

20 (3) Verification of lawful presence in the United States shall not be
21 required:

22 (a) For any purpose for which lawful presence in the United States is
23 not required by law, ordinance or rule;

24 (b) For obtaining health care items and services that are necessary for
25 the treatment of an emergency medical condition of the person involved
26 and are not related to an organ transplant procedure;

27 (c) For short-term, noncash, in-kind emergency disaster relief;

28 (d) For public health assistance for immunizations with respect to im-
29 munizable diseases and testing and treatment of symptoms of communica-
30 ble diseases whether or not such symptoms are caused by a communicable
31 disease;

32 (e) For programs, services or assistance, such as soup kitchens, crisis
33 counseling and intervention and short-term shelter specified by fed-
34 eral law or regulation that:

35 (i) Deliver in-kind services at the community level, including
36 services through public or private nonprofit agencies;

37 (ii) Do not condition the provision of assistance, the amount of
38 assistance provided or the cost of assistance provided on the in-
39 dividual recipient's income or resources; and

40 (iii) Are necessary for the protection of life or public safety;

41 (f) For prenatal care;

42 (g) For postnatal care not to exceed twelve (12) months; or

43 (h) For food assistance for a dependent child under eighteen (18) years
44 of age.

45 ~~Notwithstanding the provisions of this subsection (3), for the county in-~~
46 ~~digent program, the limitations contained in section 31-3502(18)B., Idaho~~
47 ~~Code, shall apply.~~

1 (4) An agency or a political subdivision shall verify the lawful pres-
2 ence in the United States of each applicant eighteen (18) years of age or
3 older for federal public benefits or state or local public benefits by:

4 (a) Employing electronic means to verify an applicant is legally
5 present in the United States; or

6 (b) Requiring the applicant to provide:

7 (i) An Idaho driver's license or an Idaho identification card
8 issued pursuant to section 49-2444, Idaho Code;

9 (ii) A valid driver's license or similar document issued for the
10 purpose of identification by another state or territory of the
11 United States, if such license or document contains a photograph
12 of the individual or such other personal identifying information
13 relating to the individual that the director of the department of
14 health and welfare or, with regard to unemployment compensation
15 benefits, the director of the department of labor finds, by rule,
16 sufficient for purposes of this section;

17 (iii) A United States military card or a military dependent's
18 identification card;

19 (iv) A United States coast guard merchant mariner card;

20 (v) A native American tribal document;

21 (vi) A copy of an executive office of immigration review, immi-
22 gration judge or board of immigration appeals decision, granting
23 asylee status;

24 (vii) A copy of an executive office of immigration review, immi-
25 gration judge or board of immigration appeals decision, indicat-
26 ing that the individual may lawfully remain in the United States;

27 (viii) Any United States citizenship and immigration service is-
28 sued document showing refugee or asylee status or that the indi-
29 vidual may lawfully remain in the United States;

30 (ix) Any department of state or customs and border protection is-
31 sued document showing the individual has been permitted entry into
32 the United States on the basis of refugee or asylee status, or on
33 any other basis that permits the individual to lawfully enter and
34 remain in the United States; or

35 (x) A valid United States passport; and

36 (c) Requiring the applicant to provide a valid social security number
37 that has been assigned to the applicant; and

38 (d) Requiring the applicant to attest, under penalty of perjury and on
39 a form designated or established by the agency or the political subdivi-
40 sion, that:

41 (i) The applicant is a United States citizen or legal permanent
42 resident; or

43 (ii) The applicant is otherwise lawfully present in the United
44 States pursuant to federal law.

45 (5) Notwithstanding the requirements of subsection (4) (b) of this sec-
46 tion, the agency or political subdivision may establish by appropriate legal
47 procedure such rules or regulations to ensure that certain individuals law-
48 fully present in the United States receive authorized benefits including,
49 but not limited to, homeless state citizens.

1 (6) For an applicant who has attested pursuant to subsection (4) (d) of
2 this section stating that the applicant is an alien lawfully present in the
3 United States, verification of lawful presence for federal public benefits
4 or state or local public benefits shall be made through the federal system-
5 atic alien verification of entitlement program, which may be referred to as
6 the "SAVE" program, operated by the United States department of homeland se-
7 curity or a successor program designated by the United States department of
8 homeland security. Until such verification of lawful presence is made, the
9 attestation may be presumed to be proof of lawful presence for purposes of
10 this section.

11 (a) Errors and significant delays by the SAVE program shall be reported
12 to the United States department of homeland security to ensure that the
13 application of the SAVE program is not wrongfully denying benefits to
14 legal residents of this state.

15 (b) Agencies or political subdivisions may adopt variations of the re-
16 quirements of subsection (4) (d) of this section to improve efficiency
17 or reduce delay in the verification process or to provide for adjudica-
18 tion of unique individual circumstances in which the verification pro-
19 cedures in this section would impose unusual hardship on a legal resi-
20 dent of this state; except that the variations shall be no less strin-
21 gent than the requirements of subsection (4) (d) of this section.

22 (c) A person who knowingly makes a false, fictitious or fraudulent
23 statement or representation in an attestation executed pursuant to
24 subsection (4) (d) or (6) (b) of this section or who knowingly provides
25 a social security number that has not been assigned to him pursuant to
26 subsection (4) (c) of this section shall be:

27 (i) Guilty of a misdemeanor for the first and second offense; and

28 (ii) Guilty of a felony for each subsequent offense.

29 (7) An agency or political subdivision may accept as prima facie evi-
30 dence of an applicant's lawful presence in the United States the information
31 required in subsection (4) of this section, as may be modified by subsection
32 (5) of this section, when issuing a professional license or a commercial li-
33 cense.

34 SECTION 62. That Section [57-811](#), Idaho Code, be, and the same is hereby
35 repealed.

36 SECTION 63. An emergency existing therefor, which emergency is hereby
37 declared to exist, Sections 5 through 38, 54, 59, and 61 of this act shall
38 be in full force and effect on and after passage and approval; and Sections
39 1 through 4, 53, 55, 57, 58, and 60 shall be in full force and effect on and
40 after July 1, 2022. Sections 39 through 52 shall be in full force and effect
41 on and after July 1, 2023. Section 62 shall be in full force and effect on and
42 after July 2, 2024. Section 56 shall be in full force and effect on and after
43 October 1, 2024.