

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 343

BY TRANSPORTATION AND DEFENSE COMMITTEE

AN ACT

1 RELATING TO FUELS; AMENDING SECTION 63-2412, IDAHO CODE, TO CLARIFY CERTAIN  
2 REVENUE DISTRIBUTION PROVISIONS; AMENDING SECTION 63-2418, IDAHO CODE,  
3 TO PROVIDE FOR THE DISTRIBUTION OF REVENUES RECEIVED FROM TAX IMPOSED  
4 ON CERTAIN SPECIAL FUELS; DECLARING AN EMERGENCY AND PROVIDING RETROAC-  
5 TIVE APPLICATION.  
6

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

8 SECTION 1. That Section 63-2412, Idaho Code, be, and the same is hereby  
9 amended to read as follows:

10 63-2412. DISTRIBUTION OF TAX REVENUES FROM TAX ON GASOLINE AND AIR-  
11 CRAFT ENGINE FUEL. (1) The revenues received from the taxes imposed by sec-  
12 tions 63-2402 and 63-2421, Idaho Code, upon the receipt or use of gasoline,  
13 and any penalties, interest, or deficiency additions, shall be distributed  
14 periodically as follows:

15 (a) An amount of money equal to the actual cost of collecting, admin-  
16 istering and enforcing the gasoline tax requirements by the commission,  
17 as determined by it shall be retained by the commission. The amount re-  
18 tained by the commission shall not exceed the amount authorized to be  
19 expended by appropriation by the legislature. Any unencumbered balance  
20 in excess of the actual cost of collecting, administering and enforcing  
21 the gasoline tax requirements by the commission at the end of each fis-  
22 cal year shall be distributed as listed in paragraph (f) of this subsec-  
23 tion.

24 (b) An amount of money shall be distributed to the state refund account  
25 sufficient to pay current refund claims. All refunds authorized by the  
26 commission to be paid shall be paid from the state refund account and  
27 those moneys are hereby continuously appropriated for that purpose.

28 (c) As soon as possible after the beginning of each fiscal year, the sum  
29 of two hundred fifty thousand dollars (\$250,000) shall be distributed  
30 to the railroad grade crossing protection account in the dedicated  
31 fund, to pay the amounts from the account pursuant to the provisions of  
32 section 62-304C, Idaho Code.

33 (d) As soon as possible after the beginning of each fiscal year, the  
34 sum of one hundred thousand dollars (\$100,000) shall be distributed to  
35 the local bridge inspection account in the dedicated fund, to pay the  
36 amounts from the account pursuant to the provisions of section 40-703,  
37 Idaho Code.

38 (e) An amount of money equal to seven percent (7%) shall be distributed  
39 to the state highway account established in section 40-702, Idaho Code.

40 (f) From the balance remaining with the commission after distributing  
41 the amounts in paragraphs (a) through (e) of subsection (1) of this sec-  
42 tion:

1 1. One and twenty-eight hundredths percent (1.28%) shall be  
2 distributed as follows: sixty-six percent (66%) of the one and  
3 twenty-eight hundredths percent (1.28%) shall be distributed  
4 to the waterways improvement account, as created in chapter 15,  
5 title 57, Idaho Code. Up to twenty percent (20%) of the moneys  
6 distributed to the waterways improvement account under the pro-  
7 visions of this paragraph may be used by the department of parks  
8 and recreation to defray administrative costs. Any moneys un-  
9 used at the end of the fiscal year by the department of parks and  
10 recreation shall be returned to the state treasurer for deposit in  
11 the waterways improvement account. Thirty-three percent (33%) of  
12 the one and twenty-eight hundredths percent (1.28%) shall be dis-  
13 tributed into the park and recreation capital improvement account  
14 as created in section 57-1801, Idaho Code. One percent (1%) of  
15 the one and twenty-eight hundredths percent (1.28%) shall be dis-  
16 tributed to the search and rescue fund created in section 67-2913,  
17 Idaho Code;

18 2. One and twenty-eight hundredths percent (1.28%) shall be  
19 distributed as follows: sixty-six percent (66%) of the one and  
20 twenty-eight hundredths percent (1.28%) shall be distributed to  
21 the off-road motor vehicle account, as created in section 57-1901,  
22 Idaho Code. Up to twenty percent (20%) of the moneys distributed  
23 to the off-road motor vehicle account by this subparagraph may be  
24 used by the department of parks and recreation to defray adminis-  
25 trative costs. Any moneys unused at the end of the fiscal year by  
26 the department of parks and recreation shall be returned to the  
27 state treasurer for deposit in the off-road motor vehicle account.  
28 Thirty-three percent (33%) of the one and twenty-eight hundredths  
29 percent (1.28%) shall be distributed into the park and recreation  
30 capital improvement account as created in section 57-1801, Idaho  
31 Code. One percent (1%) of the one and twenty-eight hundredths  
32 percent (1.28%) shall be distributed to the search and rescue fund  
33 created in section 67-2913, Idaho Code; and

34 3. Forty-four hundredths percent (.44%) shall be distributed to  
35 the park and recreation capital improvement account as created  
36 in section 57-1801, Idaho Code, to be used solely to develop,  
37 construct, maintain and repair roads, bridges and parking areas  
38 within and leading to parks and recreation areas of the state.

39 4. The balance remaining shall be distributed to the highway dis-  
40 tribution account created in section 40-701, Idaho Code.

41 (2) Provided however, the distribution pursuant to subsection (1) of  
42 this section of revenues received from the taxes imposed pursuant to section  
43 63-2402(2), Idaho Code, shall apply only to twenty-five cents (25¢) of ev-  
44 ery thirty-two cents (32¢) received. The remaining seven cents (7¢) of ev-  
45 ery thirty-two cents (32¢) received pursuant to the provisions of section  
46 63-2402(2), Idaho Code, shall be distributed as follows:

47 (a) Sixty percent (60%) to the state highway account; and

48 (b) Forty percent (40%) to be distributed pursuant to the provisions of  
49 section 40-709, Idaho Code, in the same manner as distribution of mon-

1 neys appropriated from the highway distribution account to local units  
 2 of government.

3 (3) The revenues received from the taxes imposed by section 63-2408,  
 4 Idaho Code, and any penalties, interest, and deficiency amounts, shall be  
 5 distributed as follows:

6 (a) An amount of money shall be distributed to the state refund account  
 7 sufficient to pay current refund claims. All refunds authorized by the  
 8 commission to be paid shall be paid from the state refund account, and  
 9 those moneys are hereby continuously appropriated.

10 (b) The balance remaining of all the taxes collected shall be dis-  
 11 tributed to the state aeronautics account, as provided in section  
 12 21-211, Idaho Code.

13 SECTION 2. That Section 63-2418, Idaho Code, be, and the same is hereby  
 14 amended to read as follows:

15 63-2418. DISTRIBUTION OF TAX REVENUES FROM TAX ON SPECIAL FU-  
 16 ELS. Unless as otherwise provided in subsection (5) of this section, The  
 17 revenues received from the tax imposed by this chapter upon the receipt of  
 18 special fuel and any penalties, interest or deficiency additions, or from  
 19 the fees imposed by the commission under the provisions of section 63-2424 or  
 20 63-2438, Idaho Code, shall be distributed as follows:

21 (1) An amount of money equal to the actual cost of collecting, adminis-  
 22 tering and enforcing the special fuels tax provisions by the commission, as  
 23 determined by it shall be retained by the commission. The amount retained by  
 24 the commission shall not exceed the amount authorized to be expended by ap-  
 25 propriation by the legislature. Any unencumbered balance in excess of the  
 26 actual cost of collecting, administering and enforcing the special fuels tax  
 27 requirements by the commission at the end of each fiscal year shall be dis-  
 28 tributed to the highway distribution account.

29 (2) An amount of money shall be distributed to the state refund account  
 30 sufficient to pay current refund claims. All refunds authorized by the com-  
 31 mission to be paid under this chapter shall be paid from the state refund ac-  
 32 count, those moneys being hereby continuously appropriated.

33 (3) An amount of money equal to seven percent (7%) shall be distributed  
 34 to the state highway account as established in section 40-702, Idaho Code.

35 (4) The balance remaining with the commission after distributing the  
 36 amounts specified in subsections (1), (2) and (3) of this section shall  
 37 be distributed to the highway distribution account established in section  
 38 40-701, Idaho Code.

39 (5) For those special fuels subject to tax pursuant to section 63-2402  
 40 or 63-2424, Idaho Code, twenty-five cents (25¢) of every thirty-two cents  
 41 (32¢) of revenue received from such tax shall be distributed pursuant to the  
 42 provisions of subsections (1), (2), (3) and (4) of this section. The re-  
 43 maining seven cents (7¢) of every thirty-two cents (32¢) of revenue received  
 44 shall be distributed as follows:

45 (a) Sixty percent (60%) to the state highway account; and

46 (b) Forty percent (40%) to be distributed pursuant to the provisions of  
 47 section 40-709, Idaho Code, in the same manner as distribution of mon-  
 48 neys appropriated from the highway distribution account to local units  
 49 of government.

1           SECTION 3. An emergency existing therefor, which emergency is hereby  
2 declared to exist, this act shall be in full force and effect on and after its  
3 passage and approval, and retroactively to July 1, 2015.