

IN THE SENATE

SENATE BILL NO. 1126, As Amended in the House

BY STATE AFFAIRS COMMITTEE

AN ACT

1 RELATING TO MONEYS FOR TRANSPORTATION; AMENDING CHAPTER 35, TITLE 67,  
2 IDAHO CODE, BY THE ADDITION OF A NEW SECTION 67-3522, IDAHO CODE, TO  
3 PROVIDE FOR THE ECONOMIC RESERVE AND INVESTMENT FUND; REPEALING SEC-  
4 TION 67-3520, IDAHO CODE, RELATING TO THE ECONOMIC RECOVERY RESERVE  
5 FUND; AMENDING CHAPTER 8, TITLE 57, IDAHO CODE, BY THE ADDITION OF A  
6 NEW SECTION 57-814, IDAHO CODE, REGARDING THE BUDGET STABILIZATION  
7 FUND; AMENDING SECTION 40-719, IDAHO CODE, TO PROVIDE MONEYS FOR THE  
8 STRATEGIC INITIATIVES PROGRAM AND TO PROVIDE FOR CERTAIN DISTRIBUTION  
9 OF STRATEGIC INITIATIVES PROGRAM MONEYS; AMENDING SECTION 63-3638,  
10 IDAHO CODE, TO INCREASE THE DISTRIBUTION OF CERTAIN SALES TAX MONEYS TO  
11 THE PERMANENT BUILDING FUND; REPEALING SECTION 57-814, IDAHO CODE, AS  
12 ENACTED BY SECTION 9, CHAPTER 341, LAWS OF 2015, RELATING TO THE BUDGET  
13 STABILIZATION FUND; AMENDING SECTION 13, CHAPTER 322, LAWS OF 2017,  
14 TO REMOVE AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY AND PROVIDING  
15 EFFECTIVE DATES.  
16

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

18 SECTION 1. That Chapter 35, Title 67, Idaho Code, be, and the same is  
19 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
20 ignated as Section 67-3522, Idaho Code, and to read as follows:

21 67-3522. ECONOMIC RESERVE AND INVESTMENT FUND. (1) There is hereby  
22 created in the state treasury the economic reserve and investment fund for  
23 the following purposes: for providing moneys for the strategic initiatives  
24 program fund established pursuant to section 40-719, Idaho Code, for meeting  
25 general fund revenue shortfalls, or for meeting expenses incurred as the  
26 result of a major disaster declared by the governor. The fund shall consist  
27 of moneys pursuant to subsections (2) through (4) of this section, including  
28 earnings, and any other appropriated moneys as set by the legislature. The  
29 state treasurer is hereby granted the authority to invest the assets of the  
30 fund as permitted by sections 67-1210 and 67-1210A, Idaho Code, in accor-  
31 dance with the uniform prudent investor act, chapter 5, title 68, Idaho Code.

32 (2) On June 1, 2019, or as soon thereafter as practicable, the state  
33 controller shall transfer any and all remaining moneys in the economic re-  
34 covery reserve fund to the economic reserve and investment fund.

35 (3) On July 1, 2019, or as soon thereafter as practicable, the  
36 state controller shall transfer two hundred seventy-two million dollars  
37 (\$272,000,000) from the budget stabilization fund to the economic reserve  
38 and investment fund, notwithstanding section 57-814, Idaho Code, or any  
39 other law to the contrary.

40 (4) After the close of the fiscal year, the state controller shall  
41 determine any excess cash balance in the general fund. When calculating  
42 any excess cash balance, the state controller shall first provide for the

1 ending balance as determined by the legislative record to be carried over  
2 into the next fiscal year or sixty million dollars (\$60,000,000), whichever  
3 is greater, plus an amount sufficient to cover encumbrances as approved by  
4 the division of financial management, and an amount sufficient to cover any  
5 reappropriation as authorized by the legislature. On July 1, or as soon  
6 thereafter as practicable, the state controller shall transfer any general  
7 fund excess to the economic reserve and investment fund.

8 (5) On July 15, 2019, or as soon thereafter as practicable, the state  
9 controller shall transfer thirty-eight million two hundred thousand dollars  
10 (\$38,200,000) from the economic reserve and investment fund to the strate-  
11 gic initiatives program fund established pursuant to section 40-719, Idaho  
12 Code.

13 (6) On July 15, 2020, or as soon thereafter as practicable, the state  
14 controller shall transfer one dollar (\$1.00) from the economic reserve and  
15 investment fund to the strategic initiatives program fund established pur-  
16 suant to section 40-719, Idaho Code.

17 (7) Beginning on July 1, 2021, or as soon thereafter as practicable, and  
18 on the first business day of each July thereafter, the state controller shall  
19 transfer an amount not exceeding five percent (5%) of the average monthly  
20 fair market value of the economic reserve and investment fund for the first  
21 twelve (12) months of the preceding twenty-four (24) months to the strate-  
22 gic initiatives program fund established pursuant to section 40-719, Idaho  
23 Code. Provided, distributions shall not exceed the fund's fair market value  
24 on the first business day in July.

25 (8) If the fund balance in the budget stabilization fund established  
26 pursuant to section 57-814, Idaho Code, is less than one and one-half percent  
27 (1.5%) of general fund revenues for the year just ended, the state controller  
28 shall not make the transfer described in subsection (7) of this section.

29 (9) Except as provided in this section, no appropriations from the eco-  
30 nomic reserve and investment fund nor any transfers out of the fund shall be  
31 made without the consent of the legislature by at least a majority of the mem-  
32 bers of each house concurring therein at an ordinary session or at an extra-  
33 ordinary session of the legislature called by the governor.

34 (10) In the event of a general fund revenue shortfall or a major disas-  
35 ter declared by the governor, it is the intent of the legislature that the  
36 economic reserve and investment fund created in this section be used only af-  
37 ter utilizing all funds in the budget stabilization fund provided in section  
38 57-814, Idaho Code.

39 SECTION 2. That Section [67-3520](#), Idaho Code, be, and the same is hereby  
40 repealed.

41 SECTION 3. That Chapter 8, Title 57, Idaho Code, be, and the same is  
42 hereby amended by the addition thereto of a NEW SECTION, to be known and des-  
43 ignated as Section 57-814, Idaho Code, and to read as follows:

44 57-814. BUDGET STABILIZATION FUND. (1) There is hereby created in the  
45 state treasury the budget stabilization fund for the purpose of meeting gen-  
46 eral fund revenue shortfalls and to meet expenses incurred as the result of  
47 a major disaster declared by the governor. The fund shall consist of mon-  
48 eys pursuant to subsection (2) of this section, including earnings, and any

1 other appropriated moneys as set by the legislature. Interest earnings from  
 2 the investment of moneys in this fund shall be credited to the budget stabi-  
 3 lization fund, subject to the provisions of section 67-1210, Idaho Code.

4 (2) Subject to the requirements of section 63-3203, Idaho Code, the  
 5 state controller shall annually transfer moneys from the general fund to  
 6 the budget stabilization fund if the state controller certifies that the  
 7 receipts to the general fund for the fiscal year just ending have exceeded  
 8 the receipts of the previous fiscal year by more than four percent (4%), then  
 9 the state controller shall transfer all general fund collections in excess  
 10 of four percent (4%) to the budget stabilization fund, up to a maximum of one  
 11 percent (1%) of the actual general fund collections of the prior fiscal year.  
 12 The state controller shall make the transfer upon the financial close of the  
 13 current fiscal year.

14 (3) Appropriations of moneys from the budget stabilization fund in any  
 15 year shall be limited to fifty percent (50%) of the current fund balance.

16 SECTION 4. That Section 40-719, Idaho Code, be, and the same is hereby  
 17 amended to read as follows:

18 40-719. STRATEGIC INITIATIVES PROGRAM. (1) The Idaho transportation  
 19 department shall establish and maintain a strategic initiatives program.  
 20 The purpose of the program is to fund transportation projects that are pro-  
 21 posed by the department's six (6) districts and local units of government.  
 22 Proposed projects shall compete for strategic initiative program selection  
 23 and funding on a statewide basis based on an analysis of their return on in-  
 24 vestment in the following categories:

25 (a) Safety, including the projected reduction of crashes, injuries and  
 26 fatalities;

27 (b) Mobility, including projected traffic-flow improvements for  
 28 freight and passenger cars;

29 (c) Economic opportunity, including the projected cost-benefit ratio  
 30 for users and businesses;

31 (d) The repair and maintenance of bridges; and

32 (e) The purchase of public rights-of-way; and

33 ~~(f) Children pedestrian safety on the state and local system.~~

34 (2) There is hereby established in the state treasury the strategic  
 35 initiatives program fund to which shall be deposited:

36 ~~(a) Notwithstanding the provisions of section 57-814, Idaho Code, the~~  
 37 ~~provisions of this paragraph shall only be in effect from the effective~~  
 38 ~~date of this act through May 31, 2019. After the close of the fiscal~~  
 39 ~~year, the state controller shall determine any excess cash balance in~~  
 40 ~~the general fund. When calculating any excess cash balance the state~~  
 41 ~~controller shall first provide for the ending balance as determined by~~  
 42 ~~the legislative record to be carried over into the next fiscal year,~~  
 43 ~~plus an amount sufficient to cover encumbrances as approved by the di-~~  
 44 ~~vision of financial management, and an amount sufficient to cover any~~  
 45 ~~reappropriation as authorized by the legislature. On July 1, or as soon~~  
 46 ~~thereafter as is practicable, the state controller shall transfer fifty~~  
 47 ~~percent (50%) of any general fund excess to the strategic initiatives~~  
 48 ~~fund. Distributions from the economic reserve and investment fund es-~~  
 49 ~~tablished pursuant to section 67-3522, Idaho Code.~~

1 (b) Any other appropriated moneys for funding of the strategic initia-  
2 tives program.

3 (c) Unless otherwise specified, moneys transferred into the strategic  
4 initiatives program fund after May 30~~1~~, 2017~~9~~, shall be apportioned as  
5 follows:

6 (i) Two million dollars (\$2,000,000), or four and one-half per-  
7 cent (4.5%) of the apportionment provided for in this paragraph,  
8 whichever is less, shall be used for the purpose of funding chil-  
9 dren pedestrian safety projects on the state and local system.

10 (ii) Following the allocation made in subparagraph (i) of this  
11 paragraph, sSixty percent (60%) to projects proposed by the Idaho  
12 transportation department's six (6) districts; and

13 (iii) Following the allocation made in subparagraph (i) of this  
14 paragraph, fForty percent (40%) to local units of government  
15 for the purpose of operating a strategic initiatives program  
16 administered by the local highway technical assistance council  
17 established in section 40-2401, Idaho Code, for the purpose of  
18 issuing strategic initiatives program grants to local units of  
19 government. Provided however, a single countywide highway dis-  
20 trict formed pursuant to chapter 14, title 40, Idaho Code, may  
21 opt, in lieu of applying for a grant under this subparagraph, to  
22 receive moneys from the allocation under this subparagraph in the  
23 same proportion by which it received funding pursuant to section  
24 40-709, Idaho Code, or by agreement, in the previous state fiscal  
25 year, if it provides notice of such decision to the local highway  
26 technical assistance council by September 1. Such decision shall  
27 remain in effect for the district's next two (2) fiscal years.  
28 Such district's funds shall not be limited to the categories pro-  
29 vided in paragraphs (a) through (e) of subsection (1) of this  
30 section.

31 (d) The strategic initiatives program for local units of government  
32 shall be exempt from the requirements contained in subsection (1) (c) of  
33 this section.

34 (3) Interest earned on the investment of idle moneys in the fund shall  
35 be paid to the fund. All moneys in the fund shall be used ~~for funding the~~  
36 strategic initiatives program according to this section.

37 SECTION 5. That Section 63-3638, Idaho Code, be, and the same is hereby  
38 amended to read as follows:

39 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this  
40 chapter, except as may otherwise be required in sections 63-3203 and  
41 63-3709, Idaho Code, and except as provided in subsection (16) of this sec-  
42 tion, shall be distributed by the state tax commission as follows:

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

47 (2) Five Ten million dollars (\$5~~10~~,000,000) per year is continuously  
48 appropriated and shall be distributed to the permanent building fund, pro-  
49 vided by section 57-1108, Idaho Code.

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

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

16 (5) An amount equal to the sum required by the provisions of sections  
17 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated  
18 by section 63-718(3), Idaho Code, is continuously appropriated and shall be  
19 paid as provided by sections 63-709 and 63-717, Idaho Code.

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

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

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

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

1 expense fund of the county or state highway account established in section  
2 40-702, Idaho Code.

3 (10) Eleven and five-tenths percent (11.5%) is continuously appropri-  
4 ated and shall be distributed to the revenue sharing account which is created  
5 in the state treasury, and the moneys in the revenue sharing account will be  
6 paid in installments each calendar quarter by the state tax commission as  
7 follows:

8 (a) Twenty-eight and two-tenths percent (28.2%) shall be paid to the  
9 various cities as follows:

10 (i) Fifty percent (50%) of such amount shall be paid to the vari-  
11 ous cities, and each city shall be entitled to an amount in the pro-  
12 portion that the population of that city bears to the population of  
13 all cities within the state; and

14 (ii) Fifty percent (50%) of such amount shall be paid to the vari-  
15 ous cities, and each city shall be entitled to an amount in the pro-  
16 portion that the preceding year's market value for assessment pur-  
17 poses for that city bears to the preceding year's market value for  
18 assessment purposes for all cities within the state.

19 (b) Twenty-eight and two-tenths percent (28.2%) shall be paid to the  
20 various counties as follows:

21 (i) One million three hundred twenty thousand dollars  
22 (\$1,320,000) annually shall be distributed one forty-fourth  
23 (1/44) to each of the various counties; and

24 (ii) The balance of such amount shall be paid to the various coun-  
25 ties, and each county shall be entitled to an amount in the propor-  
26 tion that the population of that county bears to the population of  
27 the state;

28 (c) Thirty-five and nine-tenths percent (35.9%) of the amount appro-  
29 priated in this subsection shall be paid to the several counties for  
30 distribution to the cities and counties as follows:

31 (i) Each city and county which received a payment under the provi-  
32 sions of section 63-3638(e), Idaho Code, during the fourth quarter  
33 of calendar year 1999, shall be entitled to a like amount during  
34 succeeding calendar quarters.

35 (ii) If the dollar amount of money available under this subsection  
36 (10)(c) in any quarter does not equal the amount paid in the fourth  
37 quarter of calendar year 1999, each city's and county's payment  
38 shall be reduced proportionately.

39 (iii) If the dollar amount of money available under this subsec-  
40 tion (10)(c) in any quarter exceeds the amount paid in the fourth  
41 quarter of calendar year 1999, each city and county shall be en-  
42 titled to a proportionately increased payment, but such increase  
43 shall not exceed one hundred five percent (105%) of the total pay-  
44 ment made in the fourth quarter of calendar year 1999.

45 (iv) If the dollar amount of money available under this subsection  
46 (10)(c) in any quarter exceeds one hundred five percent (105%) of  
47 the total payment made in the fourth quarter of calendar year 1999,  
48 any amount over and above such one hundred five percent (105%)  
49 shall be paid fifty percent (50%) to the various cities in the pro-  
50 portion that the population of the city bears to the population of

1 all cities within the state, and fifty percent (50%) to the various  
2 counties in the proportion that the population of a county bears to  
3 the population of the state; and

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

7 (i) Each such district which received a payment under the pro-  
8 visions of section 63-3638(e), Idaho Code, as such subsection ex-  
9 isted immediately prior to July 1, 2000, during the fourth quarter  
10 of calendar year 1999, shall be entitled to a like amount during  
11 succeeding calendar quarters.

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

16 (iii) If the dollar amount of money available under this subsec-  
17 tion (10) (d) in any quarter exceeds the amount distributed under  
18 paragraph (i) of this subsection (10) (d), each special purpose  
19 taxing district shall be entitled to a share of the excess based on  
20 the proportion each such district's current property tax budget  
21 bears to the sum of the current property tax budgets of all such  
22 districts in the state. The state tax commission shall calculate  
23 district current property tax budgets to include any unrecovered  
24 foregone amounts as determined under section 63-802(1) (e), Idaho  
25 Code. When a special purpose taxing district is situated in more  
26 than one (1) county, the state tax commission shall determine the  
27 portion attributable to the special purpose taxing district from  
28 each county in which it is situated.

29 (iv) If special purpose taxing districts are consolidated, the  
30 resulting district is entitled to a base amount equal to the sum of  
31 the base amounts which were received in the last calendar quarter  
32 by each district prior to the consolidation.

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

39 (vi) Taxing districts formed after January 1, 2001, are not enti-  
40 tled to a payment under the provisions of this subsection (10) (d).

41 (vii) For purposes of this subsection (10) (d), a special purpose  
42 taxing district is any taxing district which is not a city, a  
43 county or a school district.

44 (11) Amounts calculated in accordance with section 2, chapter 356, laws  
45 of 2001, for annual distribution to counties and other taxing districts be-  
46 ginning in October 2001 for replacement of property tax on farm machinery and  
47 equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool  
48 districts, the state tax commission shall distribute one-fourth (1/4) of  
49 this amount certified quarterly to each county. For school districts, the  
50 state tax commission shall distribute one-fourth (1/4) of the amount certi-

1     fied quarterly to each school district. For nonschool districts, the county  
2     auditor shall distribute to each district within thirty (30) calendar days  
3     from receipt of moneys from the state tax commission. Moneys received by  
4     each taxing district for replacement shall be utilized in the same manner  
5     and in the same proportions as revenues from property taxation. The moneys  
6     remitted to the county treasurer for replacement of property exempt from  
7     taxation pursuant to section 63-602EE, Idaho Code, may be considered by the  
8     counties and other taxing districts and budgeted at the same time, in the  
9     same manner and in the same year as revenues from taxation on personal prop-  
10    erty which these moneys replace. If taxing districts are consolidated, the  
11    resulting district is entitled to an amount equal to the sum of the amounts  
12    which were received in the last calendar quarter by each district pursuant  
13    to this subsection prior to the consolidation. If a taxing district is  
14    dissolved or disincorporated, the state tax commission shall continuously  
15    distribute to the board of county commissioners an amount equal to the  
16    last quarter's distribution prior to dissolution or disincorporation. The  
17    board of county commissioners shall determine any redistribution of moneys  
18    so received. If a taxing district annexes territory, the distribution of  
19    moneys received pursuant to this subsection shall be unaffected. Taxing  
20    districts formed after January 1, 2001, are not entitled to a payment under  
21    the provisions of this subsection. School districts shall receive an amount  
22    determined by multiplying the sum of the year 2000 school district levy mi-  
23    nus .004 times the market value on December 31, 2000, in the district of the  
24    property exempt from taxation pursuant to section 63-602EE, Idaho Code, pro-  
25    vided that the result of these calculations shall not be less than zero (0).  
26    The result of these school district calculations shall be further increased  
27    by six percent (6%). For purposes of the limitation provided by section  
28    63-802, Idaho Code, moneys received pursuant to this section as property tax  
29    replacement for property exempt from taxation pursuant to section 63-602EE,  
30    Idaho Code, shall be treated as property tax revenues.

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

34       (13) Amounts calculated in accordance with subsection (4) of section  
35     63-602KK, Idaho Code, for annual distribution to counties and other taxing  
36     districts for replacement of property tax on personal property tax exemp-  
37     tions pursuant to subsection (2) of section 63-602KK, Idaho Code, which  
38     amounts are continuously appropriated unless the legislature enacts a dif-  
39     ferent appropriation for a particular fiscal year. For purposes of the  
40     limitation provided by section 63-802, Idaho Code, moneys received pursuant  
41     to this section as property tax replacement for property exempt from taxa-  
42     tion pursuant to section 63-602KK, Idaho Code, shall be treated as property  
43     tax revenues. If taxing districts are consolidated, the resulting district  
44     is entitled to an amount equal to the sum of the amounts that were received in  
45     the last calendar year by each district pursuant to this subsection prior to  
46     the consolidation. If a taxing district or revenue allocation area annexes  
47     territory, the distribution of moneys received pursuant to this subsection  
48     shall be unaffected. Taxing districts and revenue allocation areas formed  
49     after January 1, 2013, are not entitled to a payment under the provisions of  
50     this subsection.



1 (14) Amounts collected from purchasers and paid to the state of Idaho by  
2 retailers that are not engaged in business in this state and which retailer  
3 would not have been required to collect the sales tax, less amounts other-  
4 wise distributed in subsections (1) and (10) of this section, shall be dis-  
5 tributed to the tax relief fund created in section 57-811, Idaho Code. The  
6 state tax commission will determine the amounts to be distributed under this  
7 subsection.

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

11 (16) One percent (1%) shall be distributed to the transportation expan-  
12 sion and congestion mitigation program established in section 40-720, Idaho  
13 Code. The distribution provided for in this subsection must immediately  
14 follow the distribution provided for in subsection (10) of this section.

15 SECTION 6. That Section 57-814, Idaho Code, as enacted by section 9,  
16 Chapter 341, Laws of 2015, be, and the same is hereby repealed.

17 SECTION 7. That Section 13, Chapter 322, Laws of 2017, be, and the same  
18 is hereby amended to read as follows:

19 SECTION 17. An emergency existing therefor, which emergency is hereby  
20 declared to exist, Sections 6 and 7 of this act shall be in full force and ef-  
21 fect on and after passage and approval. Sections 1, 2, 3, 4, 5, 10, 11, 12,  
22 13, 14, 15 and 16 of this act shall be in full force and effect on and after  
23 July 1, 2015. Section 7 of this act shall be null, void and of no force and ef-  
24 fect on and after May 31, 2019. Sections ~~8 and 9~~ of this act shall be in full  
25 force and effect on and after May 31, 2019.

26 SECTION 8. An emergency existing therefor, which emergency is hereby  
27 declared to exist, Sections 1, 3, 4, 6, and 7 of this act shall be in full  
28 force and effect on and after June 1, 2019. Section 2 of this act shall be in  
29 full force and effect on and after September 1, 2019. Section 5 of this act  
30 shall be in full force and effect on and after July 1, 2019.