

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 338

BY TRANSPORTATION AND DEFENSE COMMITTEE

AN ACT

RELATING TO TRANSPORTATION AND MOTOR FUEL TAXES AND FEES; TO PROVIDE A SHORT TITLE; AMENDING SECTION 41-4909, IDAHO CODE, TO PROVIDE FOR A TRANSFER FEE OF FOUR CENTS PER GALLON ON THE DELIVERY OR STORAGE OF CERTAIN FUELS, TO REMOVE LANGUAGE RELATING TO A CERTAIN CERTIFICATION AND TO MAKE A TECHNICAL CORRECTION; AMENDING SECTION 41-4910, IDAHO CODE, TO REVISE PROVISIONS RELATING TO THE DISTRIBUTION OF CERTAIN TRANSFER FEES AND ACCUMULATED INTEREST, TO ESTABLISH PROVISIONS RELATING TO A CERTIFICATION BY THE DIRECTOR AND DISTRIBUTION OF CERTAIN MONEYS AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 49-106, IDAHO CODE, TO REVISE DEFINITIONS AND TO MAKE A TECHNICAL CORRECTION; AMENDING SECTION 49-109, IDAHO CODE, TO REVISE DEFINITIONS; AMENDING SECTION 49-402, IDAHO CODE, TO REVISE CERTAIN VEHICLE REGISTRATION FEES AND TO REVISE CERTAIN FEES RELATING TO SCHOOL BUSES, MOTORCYCLES AND MOTOR-DRIVEN CYCLES; AMENDING SECTION 49-402A, IDAHO CODE, TO REVISE FEES FOR CERTAIN UTILITY TRAILERS; AMENDING SECTION 49-432, IDAHO CODE, TO REVISE CERTAIN PERMIT FEES RELATING TO TEMPORARY REGISTRATION FOR VEHICLES OR COMBINATION OF VEHICLES, TO REVISE A FUEL PERMIT FEE, TO REVISE A CERTAIN UNLADEN WEIGHT PERMIT FEE, TO REVISE FEES RELATING TO CERTAIN PERMITS TO OPERATE CERTAIN VEHICLES IN EXCESS OF A REGISTERED WEIGHT AND TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 49-434, IDAHO CODE, TO REVISE FEES FOR COMMERCIAL VEHICLES, NONCOMMERCIAL VEHICLES AND FARM VEHICLES HAVING A MAXIMUM GROSS WEIGHT NOT IN EXCESS OF SIXTY THOUSAND POUNDS, TO REVISE REGISTRATION FEES FOR CERTAIN TRAILERS, TO REVISE AN ADMINISTRATIVE FEE, TO REVISE FEES FOR COMMERCIAL VEHICLES AND FARM VEHICLES HAVING A GROSS WEIGHT IN EXCESS OF SIXTY THOUSAND POUNDS WHERE THE OWNER IS NOT REGISTERING THE VEHICLE UNDER THE INTERNATIONAL REGISTRATION PLAN, TO REVISE A REGISTRATION FEE FOR CERTAIN VEHICLES TRAVELING FEWER THAN TWO THOUSAND FIVE HUNDRED MILES AND TO MAKE TECHNICAL CORRECTIONS; AMENDING CHAPTER 4, TITLE 49, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 49-457, IDAHO CODE, TO ESTABLISH PROVISIONS RELATING TO AN ELECTRIC VEHICLE FEE AND A HYBRID VEHICLE FEE; AMENDING SECTION 49-1004, IDAHO CODE, TO REVISE FEES RELATING TO PERMITS FOR CERTAIN OVERWEIGHT OR OVERSIZE LOADS; AMENDING SECTION 63-2402, IDAHO CODE, TO REVISE THE TAX UPON CERTAIN MOTOR FUELS AND TO REVISE THE TAX UPON DIESEL FUEL; AMENDING SECTION 63-2424, IDAHO CODE, TO REVISE CERTAIN FEES RELATING TO VEHICLES POWERED BY GASEOUS FUELS; AMENDING SECTION 63-3613, IDAHO CODE, TO REVISE PROVISIONS RELATING TO THE TERM "SALES PRICE"; AMENDING SECTION 63-3638, IDAHO CODE, TO REVISE DISTRIBUTIONS FROM THE SALES TAX AND TO MAKE TECHNICAL CORRECTIONS; AMENDING TITLE 63, IDAHO CODE, BY THE ADDITION OF A NEW CHAPTER 46, TO ESTABLISH THE MOTOR VEHICLE LEASE AND RENTAL TAX, TO PROVIDE DEFINITIONS, TO PROVIDE FOR A MOTOR VEHICLE LEASE AND RENTAL TAX, TO ESTABLISH PROVISIONS RELATING TO REGISTRATION, RETURNS AND PAYMENTS, TO PROVIDE THAT CERTAIN MONEYS SHALL BE STATE MONEYS, TO ESTABLISH PROVISIONS RELATING TO THE

1 ADMINISTRATION OF PROVISIONS OF LAW, TO ESTABLISH PROVISIONS RELATING
2 TO REFUNDS, LIMITATIONS AND INTEREST, TO ESTABLISH PROVISIONS RELAT-
3 ING TO DEFICIENCY DETERMINATIONS, TO ESTABLISH PROVISIONS RELATING TO
4 INTEREST ON DEFICIENCIES, A PERIOD OF LIMITATION UPON ASSESSMENT AND
5 COLLECTION, ADDITIONS AND PENALTIES, AUTHORITY TO ENTER AGREEMENTS AND
6 COLLECTION AND ENFORCEMENT; AMENDING TITLE 67, IDAHO CODE, BY THE AD-
7 DITION OF A NEW SECTION 67-2914A, IDAHO CODE, TO ESTABLISH PROVISIONS
8 RELATING TO CERTAIN MONEYS IN THE IDAHO LAW ENFORCEMENT FUND AND TO ES-
9 TABLISH PROVISIONS RELATING TO THE DYED FUEL ENFORCEMENT PILOT PROGRAM;
10 PROVIDING EFFECTIVE DATES AND PROVIDING A SUNSET DATE.

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

12 SECTION 1. SHORT TITLE. This act shall be known and may be cited as the
13 "Safe Roads Act of 2013."

14 SECTION 2. That Section 41-4909, Idaho Code, be, and the same is hereby
15 amended to read as follows:

16 41-4909. SOURCE OF TRUST FUND -- APPLICATION FEES -- APPLICATION FOR
17 ENROLLMENT -- TRANSFER FEES. (1) Every owner or operator of an underground
18 storage tank may, if he desires to apply to the trust fund to insure the un-
19 derground tank, make application for and pay into the trust fund an initial
20 application fee set by the administrator, but not to exceed twenty-five dol-
21 lars (\$25.00) for each tank for which application for coverage is made.

22 (2) Every owner or operator of an aboveground storage tank may, if he
23 desires to apply to the trust fund to insure the aboveground tank, make ap-
24 plication for and pay into the trust fund an initial application fee set by
25 the administrator, but not to exceed twenty-five dollars (\$25.00) for each
26 tank for which application for coverage is made.

27 (3) Every owner or operator of a farm tank or residential tank may, if he
28 desires to apply to the trust fund to insure the tank, make application for
29 and pay into the trust fund an initial application fee set by the administra-
30 tor, but not to exceed twenty-five dollars (\$25.00) for each tank for which
31 application for coverage is made.

32 (4) Every owner or operator of a heating tank may, if he desires to apply
33 to the trust fund to insure the tank, make application for and pay into the
34 trust fund an initial application fee set by the administrator, but not to
35 exceed five dollars (\$5.00) for each tank for which application for coverage
36 is made.

37 (5) The application for insurance shall be made to the administrator on
38 forms furnished and prescribed by the administrator for the purpose of elic-
39 iting reasonably available information as to the type and use of the storage
40 tank, the type of business enterprise of the tank owner or operator, the age
41 of the storage tank, the materials used in the construction of the tank and
42 the inside and outside protective coatings and other corrosion protective
43 measures, leak detection methods, spill and overfill prevention methods of
44 the tank, the location of the tank and its proximity to roads and buildings,
45 the foundation and type of material used as a bedding and fill for the tank,
46 any available inspection records of the tank including the gallons of petro-
47 leum products entered into the tank and the gallon dispersements from the

1 tank, and other information that is reasonably prudent in order to obtain
 2 a sufficient body of statistical data to determine the relative hazards of
 3 various categories of tanks, the potential that future leaks or discharges
 4 may occur, and the conditions under which cleanup costs and personal injury
 5 and property damage costs may occur and vary in the severity of the release
 6 and the resultant costs to the trust fund.

7 (6) The administrator shall act upon the application for insurance with
 8 all reasonable promptness, and the administrator shall make such investi-
 9 gations of the applicant as the administrator deems advisable to determine
 10 if the information contained in the application for insurance is accurate
 11 and complete. The administrator shall determine if the applicant's storage
 12 tanks meet all the eligibility requirements and promptly notify the appli-
 13 cant of the acceptance or nonacceptance of the application for insurance.
 14 The absence of unknown data requested on the application shall not preclude
 15 an applicant's acceptance for coverage by the trust fund, if the applicant is
 16 otherwise eligible for insurance under this chapter.

17 (7) In addition to the application fees received by the trust fund pur-
 18 suant to this section, the trust fund shall receive the revenue produced by
 19 the imposition of: a "transfer fee" of one cent (1¢) per gallon on the de-
 20 livery or storage of all petroleum products as defined in subsection (23) of
 21 section 41-4903, Idaho Code, delivered or stored within the state of Idaho;
 22 and a "transfer fee" of four cents (4¢) per gallon on the delivery or stor-
 23 age of all petroleum products, except aviation fuel, as defined in subsec-
 24 tion (1) of section 63-2401, Idaho Code, delivered or stored within the state
 25 of Idaho. This transfer fee is hereby imposed upon the first licensed dis-
 26 tributor who receives, as receipt is determined in section 63-2403, Idaho
 27 Code, a petroleum product within this state for the privilege of engaging in
 28 the delivery or storage of petroleum products whose delivery or storage may
 29 present the danger of a discharge into the environment and thus create the
 30 liability to be funded. The fee imposed by this subsection shall not apply
 31 to: (a) petroleum or petroleum products which are first delivered or stored
 32 in this state in a container of fifty-five (55) gallons or less if such con-
 33 tainer is intended to be transferred to the ultimate consumer of the petro-
 34 leum or petroleum products; or (b) petroleum or petroleum products delivered
 35 or stored in this state for the purpose of packaging or repackaging into con-
 36 tainers of fifty-five (55) gallons or less if such container is intended to
 37 be transferred to the ultimate consumer of the petroleum or petroleum prod-
 38 ucts.

39 (8) The transfer fee shall be collected by the commission on all pe-
 40 troleum products delivered or stored within this state after April 1, 1990.
 41 This transfer fee shall be in addition to any excise tax imposed on motor fuel
 42 or other petroleum products and shall be remitted to the commission with the
 43 distributor's monthly report as required in section 63-2406, Idaho Code.
 44 The distributor may deduct from his monthly report those gallons of petro-
 45 leum products returned to a licensed distributor's refinery or pipeline
 46 terminal storage or exported from the state when supported by proper docu-
 47 ments approved by the commission. For the purpose of carrying out its duties
 48 under the provisions of this chapter, the commission shall have the powers
 49 and duties provided in sections 63-3038, 63-3039, 63-3042 through 63-3066,

63-3068, 63-3071, and 63-3074 through 63-3078, Idaho Code, which sections are incorporated by reference herein as though set out verbatim.

(9) No person shall be excused from liability for any duty or fee imposed in this chapter for failure to obtain a distributor's license.

~~(10) The director shall certify to the commission when the unencumbered balance in the trust fund equals thirty-five million dollars (\$35,000,000). Effective the first day of the second month following the date of such certification, the imposition of the transfer fee shall be suspended. Thereafter, the director shall certify to the commission when the unencumbered balance in the trust fund equals twenty-five million dollars (\$25,000,000). Effective the first day of the second month following the date of such certification, the imposition of the transfer fee shall be reinitiated.~~

SECTION 3. That Section 41-4910, Idaho Code, be, and the same is hereby amended to read as follows:

41-4910. DISTRIBUTION OF APPLICATION FEES AND TRANSFER FEES. (1) The application fees and the transfer fees collected as provided in this chapter shall be promptly remitted to the state treasurer for deposit in the Idaho petroleum clean water trust fund. The transfer fees and accumulated interest which accrued to the fund prior to August 3, 1995, shall remain in the fund. The transfer fees and accumulated interest, which have been held in a separate suspense account since August 3, 1995, shall be distributed as provided in subsection (4) of this section. The transfer fees and accumulated interest which accrue to the Idaho petroleum clean water trust fund subsequent to April 1, 1997, shall be distributed monthly thereafter as provided in subsection (5) of this section.

(2) An amount of money equal to the actual cost of collecting, administering and enforcing the transfer fee by the commission, as determined by it, shall be retained by the commission. The amount retained by the commission shall not exceed the amount authorized to be expended by appropriation by the legislature. Any unencumbered balance in excess of the actual cost of collection, administering and enforcing the transfer fee requirements by the commission at the end of each fiscal year shall be remitted to the state treasurer for deposit into the Idaho petroleum clean water trust fund.

(3) From the receipts of the transfer fee, an amount of money shall be distributed to the state refund account established under section 63-3067, Idaho Code, sufficient to reimburse that account for all current refund claims under this chapter paid from that account. Any refunds due and owing from the commission under this chapter shall be paid from the state refund account and those moneys are hereby continuously appropriated for that purpose.

(4) For the distribution on April 1, 1997, the balance of the transfer fees and accumulated interest accruing to the separate suspense account established for such fees on August 3, 1995, which remain after distributing the amounts specified in subsections (2) and (3) of this section, shall be distributed as follows:

(a) Twenty percent (20%) to the Idaho petroleum clean water trust fund established in section 41-4905, Idaho Code;

(b) Three percent (3%) to the Idaho department of parks and recreation in accordance with subparagraphs 1., 2. and 3. of paragraph (f), subsection (1) of section 63-2412, Idaho Code; and

(c) The remainder shall be distributed:

(i) Six million dollars (\$6,000,000) to the state highway account for administration by the Idaho transportation department as provided in section 41-4910A, Idaho Code; and

(ii) The balance remaining to the highway distribution account established in section 40-701, Idaho Code.

(5) For the distribution at the end of fiscal year 1997 and monthly thereafter, the balance of the transfer fees and accumulated interest accruing to the Idaho petroleum clean water trust fund, which remain after distributing the amounts specified in subsections (2) and (3) of this section, shall be distributed as follows:

(a) ~~Seventy-seven percent (77%)~~ Seventy percent (70%) to the highway distribution account established in section 40-701, Idaho Code; ~~and~~

(b) Seven percent (7%) to the state highway account established in section 40-702, Idaho Code; and

(c) Three percent (3%) to the Idaho department of parks and recreation in accordance with subparagraphs 1., 2. and 3. of paragraph (f), subsection (1) of section 63-2412, Idaho Code, as that section existed on July 1, 2009.

(6) (a) The director shall certify to the commission when the unencumbered balance in the petroleum clean water trust fund equals thirty-five million dollars (\$35,000,000). Effective the first day of the second month following the date of such certification, the moneys from the transfer fee shall be distributed as follows:

(i) Three percent (3%) to the Idaho department of parks and recreation in accordance with subparagraphs 1., 2. and 3. of paragraph (f), subsection (1) of section 63-2412, Idaho Code;

(ii) Seven percent (7%) to the state highway account established in section 40-702, Idaho Code; and

(iii) Ninety percent (90%) to the highway distribution account as established in section 40-701, Idaho Code, for apportionment as designated in that section.

(b) Thereafter, the director shall certify to the commission when the unencumbered balance in the trust fund equals twenty-five million dollars (\$25,000,000). Effective the first day of the second month following the date of such certification, the moneys from the transfer fee shall be distributed in accordance with the provisions of subsection (5) of this section.

SECTION 4. That Section 49-106, Idaho Code, be, and the same is hereby amended to read as follows:

49-106. DEFINITIONS -- E. (1) "Electric personal assistive mobility device" means a self-balancing two (2) nontandem wheeled device designed to transport only one (1) person, with an electric propulsion system that limits the maximum speed of the device to fifteen (15) miles per hour or less.

(2) "Electric vehicle" means a vehicle powered only by a form of electricity.

1 (3) "Emergency vehicle." (See "Vehicle," section 49-123, Idaho Code)

2 ~~(34)~~ "Encumbrance." (See "Lien," section 49-113, Idaho Code)

3 ~~(45)~~ "EPA" means the environmental protection agency of the United
4 States.

5 ~~(56)~~ "Essential parts" means all integral and body parts of a vehicle
6 of a type required to be registered, the removal, alteration or substitution
7 of which would tend to conceal the identity of the vehicle or substantially
8 alter its appearance, model, type or mode of operation.

9 ~~(67)~~ "Established place of business" means a place occupied either con-
10 tinuously or at regular periods by a dealer or manufacturer where his books
11 and records are kept and a large share of his business is transacted.

12 ~~(78)~~ "Excessive noise" or "unusual noise" means any sound made by a
13 passenger motor vehicle or a motorcycle at any time under any condition of
14 grade, speed, acceleration or deceleration, which exceeds ninety-two (92)
15 decibels, or any lower decibel level that is fixed by law or rules adopted by
16 the board of health and welfare, on the "A" scale of a general radio company
17 No. 1551-B sound level meter, or equivalent, stationed at a distance of not
18 less than twenty (20) feet to the side of a vehicle or motorcycle as the vehi-
19 cle or motorcycle passes the soundmeter or is stationed not less than twenty
20 (20) feet from a stationary motor or engine.

21 ~~(89)~~ "Excessive speed" means any speed of fifteen (15) miles per hour
22 or more above the posted speed limit, and is only for purposes of determining
23 disqualification of commercial driving privileges.

24 ~~(910)~~ "Executive head," as used in chapter 20, title 49, Idaho Code,
25 means the governor of the state of Idaho.

26 ~~(1011)~~ "Explosives" means any chemical compound or mechanical mixture
27 that is commonly used or intended for the purpose of producing an explosion
28 and which contains any oxidizing and combustive units or other ingredients
29 in proportions, quantities or packing that an ignition by fire, by friction,
30 by concussion, by percussion or by detonator of any part of the compound or
31 mixture may cause a sudden generation of highly heated gases with which the
32 resultant gaseous pressures are capable of producing destructive effects on
33 contiguous objects or of destroying life or limb.

34 ~~(1112)~~ "Extraordinary circumstances" means any situation where an
35 emergency exists or public safety is endangered, or any situation in which a
36 vehicle:

37 (a) Is blocking or impeding traffic; or

38 (b) Is causing a hazard; or

39 (c) Has the potential of impeding any emergency vehicle; or

40 (d) Is impeding any snow removal or other road maintenance operation;
41 or

42 (e) Has been stolen but not yet reported as recovered; or

43 (f) Is not registered, or displays a license plate registration tag
44 which has been expired; or

45 (g) Has been involved in an accident and remains on the highway; or

46 (h) The driver has been arrested.

47 SECTION 5. That Section 49-109, Idaho Code, be, and the same is hereby
48 amended to read as follows:

49-109. DEFINITIONS -- H. (1) "Habitual violator" means any person who has a driving record which shows a violation point count of eighteen (18) or more points in any consecutive twenty-four (24) month period; or twenty-four (24) or more points in any consecutive thirty-six (36) month period.

(2) "Hazardous material" means any material that has been designated as hazardous under 49 U.S.C. section 5103, and is required to be placarded under subpart F of 49 CFR part 172, or any quantity of material listed as a select agent or toxin under 42 CFR part 73.

(3) "Hazardous waste" means a material that is subject to the hazardous waste manifest requirements of the EPA due to the type and quantity of the material, or which would be subject to these requirements absent an interim authorization to the state under title 40, code of federal regulations or which includes in whole or in part polychlorinated biphenyls which are regulated by title 40, code of federal regulations, part 761.

(4) "Hearing aid dog." (See "Hearing impaired person," section 56-701A, Idaho Code)

(5) "Highway" means the entire width between the boundary lines of every way publicly maintained when any part is open to the use of the public for vehicular travel, with jurisdiction extending to the adjacent property line, including sidewalks, shoulders, berms and rights-of-way not intended for motorized traffic. The term "street" is interchangeable with highway.

(a) Arterial. Any highway designated by the local authority as part of a major arterial system of highways within its jurisdiction.

(b) Controlled-access. Any highway or roadway in respect to which owners or occupants of abutting lands and other persons have no legal right of access to or from the highway except at such points only or in such manner as may be determined by the public authority having jurisdiction over the highway.

(c) Through. Any highway or portion of it on which vehicular traffic is given preferential right-of-way, and at the entrances to which vehicular traffic from intersecting highways is required by law to yield the right-of-way to vehicles on the through highway in obedience to a stop sign, yield sign, or other traffic-control device.

(6) "Hybrid vehicle" means a motor vehicle with a hybrid propulsion system that operates on both an alternative fuel, including electricity, and a traditional fuel.

SECTION 6. That Section 49-402, Idaho Code, be, and the same is hereby amended to read as follows:

49-402. ANNUAL REGISTRATION. (1) (a) The annual fee for operating each pickup truck, each neighborhood electric vehicle and each other motor vehicle having a maximum gross weight not in excess of eight thousand (8,000) pounds and that complies with the federal motor vehicle safety standards as defined in section 49-107, Idaho Code, shall be:

Vehicles one (1) and two (2) years old	\$48 96.00
Vehicles three (3) and four (4) years old	\$36 72.00
Vehicles five (5) and six (6) years old	\$36 72.00
Vehicles seven (7) and eight (8) years old	\$24 48.00
Vehicles over eight (8) years old	\$24 48.00

(b) There shall be twelve (12) registration periods, starting in January for holders of validation registration stickers numbered 1, and proceeding consecutively through December for holders of validation registration stickers numbered 12, each of which shall start on the first day of a calendar month and end on the last day of the twelfth month from the first day of the beginning month. Registration periods shall expire midnight on the last day of the registration period in the year designated by the validation registration sticker. The numeral digit on the validation registration stickers shall, as does the registration card, fix the registration period under the staggered plate system of Idaho for the purpose of reregistration and notice of expiration.

(c) A vehicle that has once been registered for any of the above designated periods shall, upon reregistration, be registered for the period bearing the same number, and the registration card shall show and be the exclusive proof of the expiration date of registration and licensing. Vehicles may be initially registered for less than a twelve (12) month period, or for more than a twelve (12) month period, and the fee prorated on a monthly basis if the fractional registration tends to fulfill the purpose of the monthly series registration system.

(2) For all school buses operated either by a nonprofit, nonpublic school or operated pursuant to a service contract with a school district for transporting children to or from school or in connection with school approved activities, the annual fee shall be ~~twenty-four~~ forty-eight dollars (\$~~24~~48.00).

(3) For all motorcycles and motor-driven cycles which comply with the federal motor vehicle safety standards, operated upon the public highways the annual fee shall be ~~nine~~ twenty-four dollars (\$~~9~~24.00).

(4) For operation of an all-terrain vehicle, utility type vehicle or motorbike, excluding a motorbike with an engine displacement of fifty (50) cubic centimeters or less, on city, county or highway district roads or highways open to such use, a restricted vehicle license plate fee pursuant to section 49-450, Idaho Code, shall be paid. In addition, the registration fee specified in section 67-7122, Idaho Code, shall be paid as provided in section 67-7122, Idaho Code. The registration and restricted vehicle license plate exemption provided in section 49-426(2), Idaho Code, applies to all-terrain vehicles, utility type vehicles, motorbikes and motorcycles used for the purposes described in subsection (2) of section 49-426, Idaho Code. Nonresidents shall be allowed to purchase a restricted vehicle license plate and sticker for an all-terrain vehicle, utility type vehicle or motorbike.

(5) For all motor homes the fee shall be as specified in subsection (1) of this section and shall be in addition to the fees provided for in section 49-445, Idaho Code.

(6) Registration fees shall not be subject to refund.

(7) A financial institution or repossession service contracted to a financial institution repossessing vehicles under the terms of a security agreement shall move the vehicle from the place of repossession to the financial institution's place of business on a repossession plate. The repossession plate shall also be used for demonstrating the vehicle to a prospective purchaser for a period not to exceed ninety-six (96) hours. The

1 registration fees for repossession plates shall be as required in subsection
 2 (1) of this section for a vehicle one (1) and two (2) years old. All other
 3 fees required under chapter 4, title 49, Idaho Code, shall be in addition to
 4 the registration fee. The repossession plate shall be issued on an annual
 5 basis by the department.

6 (8) A wrecker or towing business engaged in the process of towing motor-
 7 ized vehicles, which have been wrecked, abandoned, salvaged or may be dis-
 8 abled, may apply for a wrecker plate to be displayed on those vehicles being
 9 towed, provided the power unit is properly registered under this chapter.
 10 The registration fees for wrecker plates shall be as required in subsection
 11 (1) of this section for a vehicle one (1) and two (2) years old. All other
 12 fees required under chapter 4, title 49, Idaho Code, shall be in addition to
 13 the registration fee. The wrecker plate shall be issued on an annual basis by
 14 the department.

15 (9) In addition to the annual registration fee in this section, there
 16 shall be an initial program fee of twenty-five dollars (\$25.00) and an an-
 17 nual program fee of fifteen dollars (\$15.00) for all special license plate
 18 programs for those license plates issued pursuant to sections 49-404A,
 19 49-407, 49-408, 49-409, 49-414, 49-416, 49-418 and 49-418D, Idaho Code.
 20 For special plates issued pursuant to sections 49-406 and 49-406A, Idaho
 21 Code, there shall be an initial program fee of twenty-five dollars (\$25.00)
 22 but there shall be no annual renewal fee. For special plates issued pur-
 23 suant to sections 49-415C, 49-415D, 49-415E, 49-416A, 49-416B, 49-416C,
 24 49-416D, 49-416E, 49-417, 49-417A, 49-417B, 49-417C, 49-417D, 49-417E,
 25 49-418A, 49-418B, 49-418C, 49-418E, 49-419, 49-419A, 49-419B, 49-419C,
 26 49-419D, 49-419E, 49-420, 49-420A, 49-420B, 49-420C, 49-420D, 49-420E,
 27 49-420G, 49-420H, 49-420I, 49-420J, 49-420K and 49-420L, Idaho Code, and
 28 any new special plate program effective on and after January 1, 2013, pur-
 29 suant to section 49-402D, Idaho Code, there shall be an initial program fee
 30 of thirty-five dollars (\$35.00) and an annual program fee of twenty-five
 31 dollars (\$25.00). The fees contained in this subsection shall be applicable
 32 to all new special plate programs. The initial program fee and the annual
 33 program fee shall be deposited in the state highway account and shall be used
 34 to fund the cost of administration of special license plate programs, unless
 35 otherwise specified by law.

36 (10) Any vehicle that does not meet federal motor vehicle safety stan-
 37 dards shall not be registered and shall not be permitted to operate on public
 38 highways of the state, as defined in section 40-117, Idaho Code, unless oth-
 39 erwise specifically authorized.

40 (11) In addition to annual registration fees as provided in this sec-
 41 tion, registrants may pay a fee to purchase an Idaho state parks passport
 42 authorizing resident motor vehicle entry into all Idaho state parks. Reg-
 43 istrants may pay the fee for a one (1) year or two (2) year period of time.
 44 The fee shall be ten dollars (\$10.00) for one (1) year and twenty dollars
 45 (\$20.00) for two (2) years. All fees collected pursuant to this subsection
 46 shall be deposited into the park and recreation fund and shall be subject to
 47 appropriation. Fees collected pursuant to this subsection shall not be con-
 48 sidered a motor vehicle registration fee as provided in section 17, article
 49 VII, of the constitution of the state of Idaho.

SECTION 7. That Section 49-402A, Idaho Code, be, and the same is hereby amended to read as follows:

49-402A. UTILITY TRAILERS -- REGISTRATION, FEES AND TRANSFERS. (1) The department shall register a utility trailer for a period of one (1) year for a fee of ~~five ten~~ twenty dollars (\$~~510.00~~ 240.00).

(2) The department may register a utility trailer for a five (5) year period or for a ten (10) year period, and shall issue a license plate with the year of expiration designated by a validation sticker. Five (5) year registrations shall cost ~~twenty forty~~ thirty dollars (\$~~240.00~~ 360.00) and ten (10) year registrations shall cost ~~thirty sixty~~ thirty dollars (\$~~360.00~~ 360.00).

(3) If ownership or interest in the trailer transfers as a result of a sale, neither the registration card nor plate can be transferred to another person. The registration card and plate shall remain in the possession of the transferor and may be transferred to another utility trailer owned by the transferor, and shall be valid until expiration of the original registration.

SECTION 8. That Section 49-432, Idaho Code, be, and the same is hereby amended to read as follows:

49-432. TEMPORARY REGISTRATION FOR RESIDENTS AND NONRESIDENTS -- FEES. (1) When a vehicle or combination of vehicles subject to registration is to be moved upon the public highways in the state of Idaho, the department may issue a permit in lieu of registration for any vehicle or combination of vehicles upon the payment of a fee as set forth in the following schedule:

(a) One hundred twenty (120) hour permit

Single vehicle\$~~60.00~~120

Combination of vehicles, where such combination of vehicles includes more than one (1) unregistered vehicle\$~~120.00~~240

(b) Fuel permit\$~~60.00~~120

(c) Thirty (30) day unladen weight permit\$~~60.00~~120

An owner-operator vehicle moving between lessee fleets where the vehicle registration was issued in the name of the former lessee shall be eligible for a thirty (30) day unladen weight permit for the unladen movement from the point of entry into the state to the destination of the new lessee's place of business.

If an annual registration is purchased within thirty (30) calendar days of issuance of a permit under paragraph (a) or (c) of this subsection ~~(1)~~, the amount of the permit fee shall be applied to the registration fee. No portion of a permit fee is subject to refund.

(2) Permits to operate a vehicle or combination of vehicles in excess of the registered maximum gross vehicle weight up to a maximum of one hundred twenty-nine thousand (129,000) pounds gross vehicle weight shall be:

(a) One hundred twenty (120) hour permit to increase gross weight\$~~50.00~~100

(b) Thirty (30) day permit to increase gross vehicle weight:

Maximum Registered	Temporary Permitted					
Gross Weight of Vehicle	Maximum Gross Weight					
(Pounds)	(Pounds)					
	80,000	86,000	96,000	106,000	116,000	129,000
50,001-60,000	\$225	\$250	\$275	\$300	\$325	\$350
<u>Maximum Registered</u>	<u>Temporary Permitted</u>					
<u>Gross Weight of Vehicle</u>	<u>Maximum Gross Weight</u>					
<u>(Pounds)</u>	<u>(Pounds)</u>					
	80,000	86,000	96,000	106,000	116,000	129,000
50,001-60,000	\$450	\$500	\$550	\$600	\$650	\$700

The permit issued pursuant to this subsection ~~(2)~~ shall be specific to the motor vehicle to which it is issued. No permit or fee shall be transferable or apportionable to any other vehicle, nor shall any such fee be refundable. At the time of purchasing a permit, the applicant may purchase additional permits in any combination which does not exceed a maximum of ninety (90) days.

(3) Permits issued pursuant to subsection (1) or (2) of this section shall be limited to three (3) per vehicle in a calendar year except for those permits provided for in subsection (1) (b) and (c) of this section. The provisions of this subsection ~~(3)~~ with respect to limiting the number of permits issued shall not apply to transporters and wreckers as defined in sections 49-121 and 49-124, Idaho Code, or to laden dealer and manufacturer plates as provided for in sections 49-411(4) and 49-1627(5), Idaho Code.

(4) A temporary permit shall be in a form, and issued under rules adopted by the board, and shall be displayed at all times while the vehicle is being operated on the highways by posting the permit upon the windshield of each vehicle or in another prominent place, where it may be readily legible.

(5) Any permit issued pursuant to subsection (2) of this section shall be purchased prior to movement of the vehicle on a highway, and such permit shall be in addition to and available only to a vehicle which is currently and validly registered in Idaho pursuant to section 49-432(1), 49-434(1), 49-434(8) (c) or 49-435, Idaho Code.

(6) The department may select vendors to serve as agents on state highways for the purpose of selling permits where fixed ports of entry do not adequately serve a respective highway entering the state. The vendor shall be remunerated at the rate of three dollars (\$3.00) per permit sold, and he shall collect the fees specified in this section and pay the fees to the department. The vendor shall guarantee payment by giving a bond to the state in a sum as shall be fixed by the board, the premium on the bond to be paid by the department.

SECTION 9. That Section 49-434, Idaho Code, be, and the same is hereby amended to read as follows:

49-434. OPERATING FEES. (1) There shall be paid on all commercial vehicles, noncommercial vehicles, and on all farm vehicles having a maximum gross weight not in excess of sixty thousand (60,000) pounds, an annual registration fee in accordance with the following schedule.

Unladen Weight for Wreckers	Annual Registration Fee	
Maximum Gross Weight	Noncommercial and	Commercial
For Other Vehicles (Pounds)	Farm Vehicles	Vehicles and Wreckers
8,001-16,000 inc.	\$ 48.00	\$ 48.00
16,001-26,000 inc.	61.08	143.40
26,001-30,000 inc.	91.68	223.80
30,001-40,000 inc.	130.08	291.60
40,001-50,000 inc.	188.28	360.00
50,001-60,000 inc.	311.88	515.40

<u>Unladen Weight for Wreckers</u>	<u>Annual Registration Fee</u>	
<u>Maximum Gross Weight</u>	<u>Noncommercial and</u>	<u>Commercial</u>
<u>For Other Vehicles (Pounds)</u>	<u>Farm Vehicles</u>	<u>Vehicles and Wreckers</u>
<u>8,001-16,000 inc.</u>	<u>\$ 96.00</u>	<u>\$ 96.00</u>
<u>16,001-26,000 inc.</u>	<u>122.16</u>	<u>286.80</u>
<u>26,001-30,000 inc.</u>	<u>183.36</u>	<u>447.60</u>
<u>30,001-40,000 inc.</u>	<u>260.16</u>	<u>583.20</u>
<u>40,001-50,000 inc.</u>	<u>376.56</u>	<u>720.00</u>
<u>50,001-60,000 inc.</u>	<u>623.76</u>	<u>1,030.80</u>

(2) There shall be paid on all commercial vehicles, irrespective of body type, and on all farm vehicles having a maximum gross weight in excess of sixty thousand (60,000) pounds, an annual registration fee in the amount prescribed by subsection (8) of this section, as applicable.

(3) In addition, the annual registration fee for trailers shall be:

(a) Trailer or semitrailer in a combination of vehicles~~\$1530.00~~

(b) Rental utility trailer with a gross weight of two thousand (2,000) pounds or less~~\$816.00~~

(c) Rental utility trailer with a gross weight over two thousand (2,000) pounds~~\$1530.00~~

(4) As an option to the trailer and semitrailer and rental utility trailer annual registrations issued pursuant to subsection (3) of this section, the department may provide a nonexpiring plate and registration for trailers and semitrailers, and an optional, extended registration for rental utility trailers.

(a) For trailers and semitrailers, the nonexpiring registration fee shall be one hundred five dollars (\$105). The license plate shall remain on the trailer or semitrailer until the registration is canceled or revoked. No part of the fee is subject to refund. However, the registrant may transfer the nonexpiring plate and registration to another

1 trailer or semitrailer titled to the registrant if the original regis-
2 tration date is prior to July 1, 2009. The registration document shall
3 be the official record of the status of the nonexpiring registration and
4 no registration fee shall be required after the initial registration is
5 paid. No validation sticker shall be required or issued for such nonex-
6 piring license plate.

7 (i) Registration of a trailer or semitrailer based in another ju-
8 risdiction may be issued when the registrant provides a valid ju-
9 risdiction title or ownership document and certification state-
10 ment, and no title transfer will be required.

11 (ii) Periodic verification will be made to confirm ownership sta-
12 tus. Failure of the owner to comply with the verification request
13 to confirm ownership within thirty (30) days, shall result in can-
14 cellation of the permanent plate registration.

15 (b) For rental utility trailers, the registrant may prepay the annual
16 registration for an additional one (1), two (2), three (3) or four (4)
17 years, but in no event shall the optional registration period extend be-
18 yond five (5) years. The fee shall be as specified in subsection (3) (b)
19 or (c) of this section. A pressure-sensitive sticker shall be used to
20 validate the license plate. The license plate shall become void if the
21 owner's interest in the rental utility trailer changes during the five
22 (5) year period. If the owner fails to enter the rental utility trailer
23 on the annual renewal application during the five (5) year period, the
24 registration record shall be purged. Any unrenewed plate shall be re-
25 turned to the department if it is not entered on the renewal applica-
26 tion.

27 (5) A fleet registration option is available to owners who have
28 twenty-five (25) or more commercial or farm vehicles or any combination
29 thereof. Such owners may register all of their company vehicles with the
30 department in lieu of registering with a county assessor. To qualify the
31 fleet must be owned and operated under the unified control of one (1) person
32 and the vehicles must be physically garaged and maintained in two (2) or more
33 counties. Fleet registration shall not include fleets of rental vehicles.
34 The department shall provide a registration application to the owner and the
35 owner shall provide all information that the department determines is neces-
36 sary. The department shall devise a special license plate numbering system
37 for fleet-registered vehicles as an alternative to county license plates.
38 The fleet registration application and all subsequent registration renewals
39 shall include the physical address where a vehicle is principally used,
40 garaged and maintained. The fleet owner shall report the physical address to
41 the department upon initial registration, on each renewal, and at any time a
42 vehicle registered under this option is permanently transferred to another
43 location.

44 (6) If the ownership of a vehicle changes during the registration pe-
45 riod, the original owner may transfer the plate to another vehicle. The re-
46 maining fee shall be credited against the cost of the new registration. Re-
47 funds may be given for any unexpired portion of the vehicle registration fee
48 if the plate is not transferred by the owner to another vehicle. Any request
49 for refund shall include surrender of the license plate, validation sticker
50 and registration document. Owners of vehicles registered under the inter-

1 national registration plan may request a refund of the unexpired portion of
2 the Idaho vehicle registration fee by presenting evidence from the base ju-
3 risdiction that the license plate, validation sticker and registration doc-
4 ument have been surrendered. A license plate shall not be transferred to an-
5 other owner when the ownership of a vehicle changes. The owner shall obtain a
6 replacement plate, validation sticker if required, and a registration docu-
7 ment when a plate is lost, destroyed or becomes illegible.

8 (7) An administrative fee of ~~four~~ eight dollars (\$48.00) shall be paid
9 and deposited to the state highway account on all registrations completed by
10 the department under subsection (1) or (8) (a) of this section. Vehicles reg-
11 istered under subsection (8) (b) of this section shall pay the fee provided in
12 section 49-435(2), Idaho Code.

13 (8) There shall be paid on all commercial and farm vehicles having a
14 maximum gross weight in excess of sixty thousand (60,000) pounds, a regis-
15 tration fee based upon the maximum gross weight of a vehicle as declared by
16 the owner and the total number of miles driven on roads and highways in the
17 state, county, city and highway district systems in Idaho, and if registered
18 under the international registration plan (IRP), in all other jurisdic-
19 tions. The appropriate registration fee shall be determined as follows:

20 (a) If the owner registers vehicles under the international registra-
21 tion plan (IRP), the appropriate mileage column shall be determined by
22 the total miles an owner operated a fleet of vehicles on roads and high-
23 ways in the state, county, city and highway district systems in Idaho
24 and in all other jurisdictions in the preceding year, as defined in sec-
25 tion 49-117, Idaho Code, and by the maximum gross weight of each vehicle
26 within a fleet.

27 (b) If the owner registers vehicles under the international registra-
28 tion plan and determines that the average international registration
29 plan fleet miles, calculated by dividing the total IRP fleet miles in
30 all jurisdictions by the number of registered vehicles, is less than
31 fifty thousand one (50,001) miles, the owner may apply to the depart-
32 ment for refund of a portion of the registration fees paid, consistent
33 with the fee schedules set forth in this section. The department shall
34 provide an application for the refund. An owner making application for
35 refund under this section shall be subject to auditing as provided in
36 section 49-439, Idaho Code.

37 (c) If the owner is not registering vehicles under the international
38 registration plan, the appropriate mileage column shall be determined
39 by the total miles the owner operated each of the vehicles to be regis-
40 tered on roads and highways in the state, county, city and highway dis-
41 trict systems in Idaho in the preceding year and by the maximum gross
42 weight of each vehicle.

	Maximum Gross Weight of Vehicle (Pounds)	Total Miles Driven				
		1 to 7,500	7,501 to 20,000	20,001 to 35,000	35,001 to 50,000	Over 50,000
1						
2						
3						
4						
5						
6	60,001-62,000	\$223	\$511	\$789	\$1,068	\$1,560
7	62,001-64,000	\$251	\$576	\$890	\$1,205	\$1,760
8	64,001-66,000	\$280	\$642	\$992	\$1,342	\$1,960
9	66,001-68,000	\$309	\$707	\$1,093	\$1,479	\$2,160
10	68,001-70,000	\$337	\$773	\$1,194	\$1,615	\$2,360
11	70,001-72,000	\$366	\$838	\$1,295	\$1,752	\$2,560
12	72,001-74,000	\$394	\$904	\$1,396	\$1,889	\$2,760
13	74,001-76,000	\$423	\$969	\$1,498	\$2,026	\$2,960
14	76,001-78,000	\$451	\$1,035	\$1,599	\$2,163	\$3,160
15	78,001-80,000	\$480	\$1,100	\$1,700	\$2,300	\$3,360
16	80,001-82,000	\$494	\$1,133	\$1,751	\$2,368	\$3,460
17	82,001-84,000	\$509	\$1,165	\$1,801	\$2,437	\$3,560
18	84,001-86,000	\$523	\$1,198	\$1,852	\$2,505	\$3,660
19	86,001-88,000	\$537	\$1,231	\$1,902	\$2,574	\$3,760
20	88,001-90,000	\$551	\$1,264	\$1,953	\$2,642	\$3,860
21	90,001-92,000	\$566	\$1,296	\$2,004	\$2,711	\$3,960
22	92,001-94,000	\$580	\$1,329	\$2,054	\$2,779	\$4,060
23	94,001-96,000	\$594	\$1,362	\$2,105	\$2,848	\$4,160
24	96,001-98,000	\$609	\$1,395	\$2,155	\$2,916	\$4,260
25	98,001-100,000	\$623	\$1,427	\$2,206	\$2,985	\$4,360
26	100,001-102,000	\$637	\$1,460	\$2,257	\$3,053	\$4,460
27	102,001-104,000	\$651	\$1,493	\$2,307	\$3,121	\$4,560
28	104,001-106,000	\$666	\$1,526	\$2,358	\$3,190	\$4,660
29	106,001-108,000	\$680	\$1,558	\$2,408	\$3,258	\$4,760
30	108,001-110,000	\$694	\$1,591	\$2,459	\$3,327	\$4,860
31	110,001-112,000	\$709	\$1,624	\$2,510	\$3,395	\$4,960
32	112,001-114,000	\$723	\$1,657	\$2,560	\$3,464	\$5,060
33	114,001-116,000	\$737	\$1,689	\$2,611	\$3,532	\$5,160
34	116,001-118,000	\$751	\$1,722	\$2,661	\$3,601	\$5,260
35	118,001-120,000	\$766	\$1,755	\$2,712	\$3,669	\$5,360
36	120,001-122,000	\$780	\$1,788	\$2,763	\$3,738	\$5,460
37	122,001-124,000	\$794	\$1,820	\$2,813	\$3,806	\$5,560
38	124,001-126,000	\$809	\$1,853	\$2,864	\$3,874	\$5,660
39	126,001-128,000	\$823	\$1,886	\$2,914	\$3,943	\$5,760
40	128,001-129,000	\$837	\$1,918	\$2,965	\$4,011	\$5,860

1	<u>Maximum Gross</u>					
2	<u>Weight of Vehicle</u>					
3	<u>(Pounds)</u>			<u>Total Miles Driven</u>		
4		<u>1 to</u>	<u>7,501 to</u>	<u>20,001 to</u>	<u>35,001 to</u>	<u>Over</u>
5		<u>7,500</u>	<u>20,000</u>	<u>35,000</u>	<u>50,000</u>	<u>50,000</u>
6	<u>60,001-62,000</u>	<u>\$245</u>	<u>\$562</u>	<u>\$868</u>	<u>\$1,175</u>	<u>\$1,716</u>
7	<u>62,001-64,000</u>	<u>\$276</u>	<u>\$634</u>	<u>\$979</u>	<u>\$1,326</u>	<u>\$1,936</u>
8	<u>64,001-66,000</u>	<u>\$308</u>	<u>\$706</u>	<u>\$1,091</u>	<u>\$1,476</u>	<u>\$2,156</u>
9	<u>66,001-68,000</u>	<u>\$340</u>	<u>\$778</u>	<u>\$1,202</u>	<u>\$1,627</u>	<u>\$2,376</u>
10	<u>68,001-70,000</u>	<u>\$371</u>	<u>\$850</u>	<u>\$1,313</u>	<u>\$1,777</u>	<u>\$2,596</u>
11	<u>70,001-72,000</u>	<u>\$403</u>	<u>\$922</u>	<u>\$1,425</u>	<u>\$1,927</u>	<u>\$2,816</u>
12	<u>72,001-74,000</u>	<u>\$433</u>	<u>\$994</u>	<u>\$1,536</u>	<u>\$2,078</u>	<u>\$3,036</u>
13	<u>74,001-76,000</u>	<u>\$465</u>	<u>\$1,066</u>	<u>\$1,648</u>	<u>\$2,229</u>	<u>\$3,256</u>
14	<u>76,001-78,000</u>	<u>\$496</u>	<u>\$1,139</u>	<u>\$1,759</u>	<u>\$2,379</u>	<u>\$3,476</u>
15	<u>78,001-80,000</u>	<u>\$528</u>	<u>\$1,210</u>	<u>\$1,870</u>	<u>\$2,530</u>	<u>\$3,696</u>
16	<u>80,001-82,000</u>	<u>\$543</u>	<u>\$1,246</u>	<u>\$1,926</u>	<u>\$2,605</u>	<u>\$3,806</u>
17	<u>82,001-84,000</u>	<u>\$560</u>	<u>\$1,282</u>	<u>\$1,981</u>	<u>\$2,681</u>	<u>\$3,916</u>
18	<u>84,001-86,000</u>	<u>\$575</u>	<u>\$1,318</u>	<u>\$2,037</u>	<u>\$2,756</u>	<u>\$4,026</u>
19	<u>86,001-88,000</u>	<u>\$591</u>	<u>\$1,354</u>	<u>\$2,092</u>	<u>\$2,831</u>	<u>\$4,136</u>
20	<u>88,001-90,000</u>	<u>\$606</u>	<u>\$1,390</u>	<u>\$2,148</u>	<u>\$2,906</u>	<u>\$4,246</u>
21	<u>90,001-92,000</u>	<u>\$623</u>	<u>\$1,426</u>	<u>\$2,204</u>	<u>\$2,982</u>	<u>\$4,356</u>
22	<u>92,001-94,000</u>	<u>\$638</u>	<u>\$1,462</u>	<u>\$2,259</u>	<u>\$3,057</u>	<u>\$4,466</u>
23	<u>94,001-96,000</u>	<u>\$653</u>	<u>\$1,498</u>	<u>\$2,316</u>	<u>\$3,133</u>	<u>\$4,576</u>
24	<u>96,001-98,000</u>	<u>\$670</u>	<u>\$1,535</u>	<u>\$2,371</u>	<u>\$3,208</u>	<u>\$4,686</u>
25	<u>98,001-100,000</u>	<u>\$685</u>	<u>\$1,570</u>	<u>\$2,427</u>	<u>\$3,284</u>	<u>\$4,796</u>
26	<u>100,001-102,000</u>	<u>\$701</u>	<u>\$1,606</u>	<u>\$2,483</u>	<u>\$3,358</u>	<u>\$4,906</u>
27	<u>102,001-104,000</u>	<u>\$716</u>	<u>\$1,642</u>	<u>\$2,538</u>	<u>\$3,433</u>	<u>\$5,016</u>
28	<u>104,001-106,000</u>	<u>\$733</u>	<u>\$1,679</u>	<u>\$2,594</u>	<u>\$3,509</u>	<u>\$5,126</u>
29	<u>106,001-108,000</u>	<u>\$748</u>	<u>\$1,714</u>	<u>\$2,649</u>	<u>\$3,584</u>	<u>\$5,236</u>
30	<u>108,001-110,000</u>	<u>\$763</u>	<u>\$1,750</u>	<u>\$2,705</u>	<u>\$3,660</u>	<u>\$5,346</u>
31	<u>110,001-112,000</u>	<u>\$780</u>	<u>\$1,786</u>	<u>\$2,761</u>	<u>\$3,735</u>	<u>\$5,456</u>
32	<u>112,001-114,000</u>	<u>\$795</u>	<u>\$1,823</u>	<u>\$2,816</u>	<u>\$3,810</u>	<u>\$5,566</u>
33	<u>114,001-116,000</u>	<u>\$811</u>	<u>\$1,858</u>	<u>\$2,872</u>	<u>\$3,885</u>	<u>\$5,676</u>

	<u>Maximum Gross</u>		<u>Total Miles Driven</u>			
	<u>Weight of Vehicle</u>					
	<u>(Pounds)</u>					
		<u>1 to</u>	<u>7,501 to</u>	<u>20,001 to</u>	<u>35,001 to</u>	<u>Over</u>
		<u>7,500</u>	<u>20,000</u>	<u>35,000</u>	<u>50,000</u>	<u>50,000</u>
	<u>116,001-118,000</u>	<u>\$826</u>	<u>\$1,894</u>	<u>\$2,927</u>	<u>\$3,961</u>	<u>\$5,786</u>
	<u>118,001-120,000</u>	<u>\$843</u>	<u>\$1,931</u>	<u>\$2,983</u>	<u>\$4,036</u>	<u>\$5,896</u>
	<u>120,001-122,000</u>	<u>\$858</u>	<u>\$1,967</u>	<u>\$3,039</u>	<u>\$4,112</u>	<u>\$6,006</u>
	<u>122,001-124,000</u>	<u>\$873</u>	<u>\$2,002</u>	<u>\$3,094</u>	<u>\$4,187</u>	<u>\$6,116</u>
	<u>124,001-126,000</u>	<u>\$890</u>	<u>\$2,038</u>	<u>\$3,150</u>	<u>\$4,261</u>	<u>\$6,226</u>
	<u>126,001-128,000</u>	<u>\$905</u>	<u>\$2,075</u>	<u>\$3,205</u>	<u>\$4,337</u>	<u>\$6,336</u>
	<u>128,001-129,000</u>	<u>\$921</u>	<u>\$2,110</u>	<u>\$3,262</u>	<u>\$4,412</u>	<u>\$6,446</u>

(d) In addition to the fees set forth in paragraphs (a) and (c) of this subsection ~~(8)~~, an owner or operator may purchase a temporary permit as provided in section 49-432(2), Idaho Code, for operation of a vehicle at a weight in excess of the current, valid, registered maximum gross vehicle weight. The permit so issued shall be specific to the motor vehicle to which it is issued. No permit or fee shall be transferable or apportionable to any other vehicle, nor shall any such fee be refundable.

(e) Any commercial or farm vehicle registered for more than sixty thousand (60,000) pounds up to one hundred six thousand (106,000) pounds traveling fewer than two thousand five hundred (2,500) miles annually on roads and highways in the state, county, city and highway district systems in Idaho shall pay an annual registration fee of ~~two hundred fifty-five~~ hundred ten dollars (\$~~255~~10). The provisions of section 49-437(2), Idaho Code, shall not apply to vehicles registered under this subsection (8) (e).

(9) (a) During the first registration year that the fee schedule in subsection (8) (c) of this section is in use, an owner shall use the mileage data from the records used to report the mileage use fee in the immediately preceding year as the basis for determining the appropriate registration fee schedule.

(b) Any owner who registers a motor vehicle for the first time and who has no mileage history for the vehicle shall estimate the miles to determine the appropriate fee schedule in subsection (8) (c) of this section. When estimating the miles, the owner shall provide a statement on the application of the method used to arrive at the estimated miles.

(c) Any owner using any fee schedule other than the highest fee schedule under subsection (8) (c) of this section, shall certify at the time of registration that the miles operated in the preceding year do not exceed the schedule applied for. Any owner using a fee schedule under subsection (8) (c) of this section that is less than the highest schedule shall maintain records to substantiate the use of the schedule as required by section 49-439, Idaho Code.

(10) An owner registering under subsection (8) (a) or (8) (c) of this section may elect to pay the full annual registration fee at the time of registration.

1 tration or renewal of registration, or an owner may pay at least one-quarter
 2 (1/4) of the annual registration fee due. The remainder of the annual Idaho
 3 registration fee shall be paid in three (3) equal installments on dates as
 4 billed by the department.

5 (11) An owner registering or renewing a registration under subsection
 6 (8) (a) of this section electing to use installment payments as provided in
 7 subsection (10) of this section, shall pay all of the fees due to other IRP
 8 jurisdictions in addition to one-quarter (1/4) of the Idaho fee due at the
 9 time of registration or reregistration. The remainder of the annual Idaho
 10 registration fee shall be paid in three (3) equal installments on dates as
 11 billed by the department.

12 (12) If any vehicle or combinations of vehicles haul nonreducible
 13 loads, as authorized under the provisions of section 49-1004, Idaho Code,
 14 and weigh less than the starting weights per axle configuration listed in
 15 column 1 of subsection (2), section 49-1004, Idaho Code, then and in that
 16 event there shall be paid for that vehicle, in addition to the other fees
 17 required in this section, an additional use fee of 2.1 mills per mile for each
 18 two thousand (2,000) pounds or fraction thereof of the maximum gross weight
 19 in excess of those set forth in section 49-1001, Idaho Code.

20 SECTION 10. That Chapter 4, Title 49, Idaho Code, be, and the same is
 21 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
 22 ignated as Section 49-457, Idaho Code, and to read as follows:

23 49-457. ELECTRIC VEHICLE FEE -- HYBRID VEHICLE FEE. (1) An electric
 24 vehicle fee of one hundred forty dollars (\$140) shall be collected in addi-
 25 tion to all other registration fees assessed pursuant to this chapter on each
 26 electric vehicle registered.

27 (2) An electric vehicle fee of seventy-five dollars (\$75) shall be col-
 28 lected in addition to all other registration fees assessed pursuant to this
 29 chapter on each hybrid vehicle registered.

30 (3) All fees provided for in this section shall be deposited to the
 31 highway distribution account as established in section 40-701, Idaho Code,
 32 and shall be apportioned as provided for in that section.

33 SECTION 11. That Section 49-1004, Idaho Code, be, and the same is hereby
 34 amended to read as follows:

35 49-1004. PERMITS FOR OVERWEIGHT OR OVERSIZE LOADS -- SPECIAL PILOT
 36 PROJECT ROUTES AND ANNUAL PERMITS. (1) Upon application in writing to the
 37 board or other proper authorities in charge of, or having jurisdiction over
 38 a highway, the board or authorities may in their discretion issue a special
 39 permit to the owner or operator of any vehicle allowing vehicles or loads
 40 having a greater weight or size than permitted by law to be moved or carried
 41 over and on the highways and bridges.

42 (a) Special permits shall be in writing and may limit the time of use
 43 and operation over the particular highways and bridges which may be tra-
 44 versed and may contain any special conditions and require any undertak-
 45 ing or other security as the board or other proper authority shall deem
 46 to be necessary to protect the highways and bridges from injury, or pro-

vide indemnity for any injury to highways and bridges or to persons or property resulting from such operation.

(b) The owner or operator of an overweight or oversize vehicle shall obtain a permit, or shall establish intent to obtain a permit by contacting a permit office and receiving a permit number before moving the vehicle on the highways.

(c) All special permits or evidence of intent to obtain a permit, shall be carried in the vehicles to which they refer and shall upon demand be delivered for inspection to any peace officer, authorized agent of the board or any officer or employee charged with the care or protection of the highways.

(2) Nonreducible vehicles or combinations of vehicles hauling nonreducible loads at weights in excess of those set forth in section 49-1001, Idaho Code, shall pay fees as set forth in this subsection (2). Such fees are based on the number of axles on the vehicle or combination of vehicles and the total gross weight.

	Column 1	Column 2
	Gross weight of vehicle	Gross weight of vehicle
Number of axles	and load in pounds	and load in pounds
2	40,001	-
3	54,001	-
4	68,001	-
5	80,001	131,001
6	97,001	148,001
7	114,001	165,001

(a) To determine the maximum allowable permit fee for vehicles with more than seven (7) axles, the table can be extended by adding seventeen thousand (17,000) pounds to the last listed weight in both columns 1 and 2 for each added axle.

(b) Permit fees for column 1 shall start at ~~four~~ eight cents (48¢) per mile and increase ~~four~~ eight cents (48¢) per mile for each additional two thousand (2,000) pound increment up to the weight indicated in column 2. Permit fees for column 2 shall start at ~~one~~ two dollars and ~~two~~ four cents (\$1.022.04) per mile and increase ~~seven~~ fourteen cents (714¢) per mile for each additional two thousand (2,000) pound increment.

(c) Vehicles operating at weights less than the starting weights per axle configuration listed in column 1 shall be charged ~~four~~ eight cents (48¢) per mile.

(d) For vehicles operating with axles wider than eight (8) feet six (6) inches or axles with more than four (4) tires per axle, the fee may be reduced by the board or other proper authority having jurisdiction over a highway.

(3) It shall be unlawful for any person to violate, or to cause or permit to be violated, the limitations or conditions of special permits and any vio-

lation shall be deemed for all purposes to be a violation of the provisions of this chapter.

(4) An annual special pilot project route permit authorizing travel on pilot project routes shall be issued by the board or may, in its discretion, be issued by a local public highway agency for operation of vehicles with a legal maximum gross weight of at least one hundred five thousand five hundred one (105,501) pounds but not exceeding one hundred twenty-nine thousand (129,000) pounds. Such pilot project routes on nonstate and noninterstate highways shall be determined by the local highway agency for those roads under its jurisdiction. No local public highway agency shall approve a pilot project route which provides a thoroughfare for interstate carriers to pass through the state. State pilot project routes designated by the legislature and identified on a map entitled "Designated Pilot Project Routes" are:

(a) US-20 Montana border to its junction with SH-33; SH-33 to its junction with US-20; US-20 to its junction with US-93; US-93 to its junction with SH-25; SH-25 to its junction with SH-50; SH-50 to its junction with US-30; US-30 to its junction with SH-74; SH-74 to its junction with US-93; US-93 to the Nevada border.

(b) US-91 from its junction with SH-34 to the Utah border.

(c) US-30 from its junction with I-15 to the Wyoming border.

(d) US-95 south from milepost 66 (Fruitland) to its junction with SH-55.

(e) SH-19 from its junction with US-95 (Wilder) to its junction with I-84B (Caldwell).

(f) SH-78 from its junction with SH-55 (Marsing) to its junction with SH-51; SH-51 to its junction with SH-78; SH-78 to its junction with I-84B (Hammett).

(g) SH-67 from its junction with SH-51 (Mountain Home) to its junction with SH-78 (Grandview).

(h) SH-55 from intersection with Farmway Road to junction with US-95.

(i) SH-25 from its junction with SH-24 to its junction with SH-27 (Paul).

(j) SH-25 from its junction with US-93 to milepost 27 (Hazelton).

(k) SH-24 from intersection with US-93 to its intersection with SH-25.

(l) US-20 from its intersection with New Sweden Road to its junction with SH-22/33.

(m) SH-34 from milepost 78 to the junction with US-91.

(n) US-26 from its junction with US-91 north to its intersection with Gallatin/West 23rd Street in Idaho Falls.

(o) US-91 from the intersection with Canyon Road to the junction with US-26.

(p) SH-22 from its junction with I-15 northbound ramps (Dubois) to its junction with SH-33.

(q) SH-45 from its junction with SH-78 to its junction with I-84 business loop; I-84 business loop to its junction with exit 35 (Nampa Boulevard/Northside Boulevard).

(r) SH-87 from Montana border to junction with US-20.

(s) SH-33 from its junction with SH-31 (Victor) to its junction with SH-33 spur; SH-33 spur to its junction with US-20.

(t) SH-28 from junction with SH-22 to junction with SH-33.

- 1 (u) SH-38 from milepost 0.689 to milepost 1.318 at Malad.
- 2 (v) SH-27 from its junction with SH-25 (Paul) to its junction with I-84B
- 3 (Burley); I-84B to its junction with SH-27; SH-27 to milepost 0 (Oak-
- 4 ley).
- 5 (w) SH-81 from its junction with SH-77 (Malta) to its junction with
- 6 US-30 (Burley).
- 7 (x) US-30 from junction with SH-81 at Burley to junction with SH-50 at
- 8 Kimberly.
- 9 (y) US-93 spur from junction with US-30 to junction with US-93 at Twin
- 10 Falls.
- 11 (z) US-93 from junction with US-93 spur to junction with US-30 at Twin
- 12 Falls.
- 13 (aa) US-30 from junction with SH-74 at Twin Falls to junction with I-84
- 14 business loop at Bliss.
- 15 (bb) US-26 from its junction with SH-75 (Shoshone) to its junction with
- 16 I-84 exit 141 westbound ramps (Bliss); I-84 business loop from its
- 17 junction with I-84 exit 141 westbound ramps to its junction with US-30
- 18 (Bliss).
- 19 (cc) SH-46 spur from its junction with SH-46 (Wendell) to its junction
- 20 with I-84 exit 155 eastbound ramps.
- 21 (dd) SH-46 from its junction with US-20 to its junction with I-84 exit
- 22 157 eastbound ramps (Wendell).
- 23 (ee) US-20 from junction with US-93 at Carey to junction with I-84 busi-
- 24 ness loop at interchange 95; I-84 business loop from interchange 95 to
- 25 junction with SH-51; SH-51 to junction with SH-67.
- 26 (ff) SH-51 from junction with SH-67 to junction with SH-78.
- 27 (gg) SH-44 from its junction with SH-55 (Eagle) to its junction with
- 28 I-84 exit 25 eastbound ramps.
- 29 (hh) US-20/26 from its junction with US-95 (Parma) to its junction with
- 30 I-84 exit 26 westbound ramps.
- 31 (ii) US-20 from junction with US-33 at Sugar City south to junction with
- 32 US-20 business loop/Holmes Avenue; US-20 business loop/Holmes Avenue
- 33 south to junction with US-26/Yellowstone; US-26 from intersection with
- 34 US-20 business loop/Holmes Avenue south to Gallatin.

35 Additions or deletions to the approved state pilot project routes specified
 36 in this subsection (4) shall be made only with the approval of the state leg-
 37 islature.

38 (5) An annual administrative permit fee for operating on pilot project
 39 routes at the weights specified in subsection (4) of this section shall be
 40 set by the board for travel on state pilot project routes and by the local
 41 public highway agency for travel on routes under its jurisdiction, but not to
 42 exceed a maximum of fifty dollars (\$50.00) per vehicle. The annual adminis-
 43 trative permit fee shall cover administrative costs. Local public highway
 44 agencies are authorized to issue special pilot project permits and such
 45 permits shall be in writing. Administrative permit fees for permits issued
 46 by a local public highway agency shall be retained by the local public high-
 47 way agency to cover administrative costs, and administrative permit fees
 48 for permits issued by the department shall be retained by the department to
 49 cover administrative costs. In addition to the annual administrative permit
 50 fee and the appropriate registration fee for weights up to one hundred five

1 thousand five hundred (105,500) pounds, the appropriate vehicle registra-
 2 tion fees for weights over one hundred five thousand five hundred (105,500)
 3 pounds shall be calculated and collected in accordance with the fee sched-
 4 ules set forth in section 49-432 or 49-434, Idaho Code.

5 (6) (a) In any action or proceeding brought for the purpose of setting
 6 aside a special permit issued pursuant to this section, in which any
 7 party seeks a stay or seeks a temporary restraining order or preliminary
 8 injunction against the department, other appropriate authority, the
 9 state of Idaho or any party requesting the permit, the court may require
 10 bond as provided in rule 65(c) of the Idaho rules of civil procedure,
 11 in an amount not to exceed ten percent (10%) of the shipper's or trans-
 12 porter's insured value of the product or material to be transported
 13 under the provisions of the permit. If any attorney's fees and/or costs
 14 are awarded to the department or other state actor, such bond may be used
 15 to satisfy that award and all awarded amounts shall be paid to the state
 16 highway account established in section 40-702, Idaho Code.

17 (b) Where there is a final judgment in an action or proceeding brought
 18 for the purpose of setting aside a special permit issued pursuant to
 19 this section against the party or parties who brought such action or
 20 proceeding, the court may determine the actual damages resulting from
 21 the action or proceeding caused to the department or other state actor
 22 and may award up to that amount to the party or parties.

23 SECTION 12. That Section 63-2402, Idaho Code, be, and the same is hereby
 24 amended to read as follows:

25 63-2402. IMPOSITION OF TAX UPON MOTOR FUEL. (1) A tax is hereby imposed
 26 upon the distributor who receives motor fuel in this state. The legal inci-
 27 dence of the tax imposed under this section is borne by the distributor. The
 28 tax becomes due and payable upon receipt of the motor fuel in this state by
 29 the distributor unless such tax liability has previously accrued to another
 30 distributor pursuant to this section. The tax shall be imposed without re-
 31 gard to whether use is on a governmental basis or otherwise, unless exempted
 32 by this chapter.

33 (2) (a) Except as provided for in paragraph (b) of this subsection,
 34 on and after July 1, 2013, through June 30, 2014, the tax imposed in
 35 this section shall be at the rate of twenty-five cents (25¢)
 36 per gallon of motor fuel received, except fuel as defined in section
 37 63-2401(23)(a), Idaho Code. This tax shall be subject to the exemp-
 38 tions, deductions and refunds set forth in this chapter.

39 (b) On and after July 1, 2013, through June 30, 2014, the tax imposed
 40 in this section shall be at the rate of twenty-eight cents (28¢) per
 41 gallon of diesel fuel received, as that fuel is defined in section
 42 63-2401(23)(a), Idaho Code. This tax shall be subject to the exemp-
 43 tions, deductions and refunds set forth in this chapter.

44 (3) (a) Except as provided for in paragraph (b) of this subsection, on
 45 and after July 1, 2014, through June 30, 2015, the tax imposed in this
 46 section shall be at the rate of twenty-nine cents (29¢) per gallon of
 47 motor fuel received, except fuel as defined in section 63-2401(23)(a),
 48 Idaho Code. This tax shall be subject to the exemptions, deductions and
 49 refunds set forth in this chapter.

(b) On and after July 1, 2014, through June 30, 2015, the tax imposed in this section shall be at the rate of thirty-one cents (31¢) per gallon of diesel fuel received, as that fuel is defined in section 63-2401(23)(a), Idaho Code. This tax shall be subject to the exemptions, deductions and refunds set forth in this chapter.

(4) (a) Except as provided for in paragraph (b) of this subsection, on and after July 1, 2015, through June 30, 2016, the tax imposed in this section shall be at the rate of thirty-one cents (31¢) per gallon of motor fuel received, except fuel as defined in section 63-2401(23)(a), Idaho Code. This tax shall be subject to the exemptions, deductions and refunds set forth in this chapter.

(b) On and after July 1, 2015, through June 30, 2016, the tax imposed in this section shall be at the rate of thirty-four cents (34¢) per gallon of diesel fuel received, as that fuel is defined in section 63-2401(23)(a), Idaho Code. This tax shall be subject to the exemptions, deductions and refunds set forth in this chapter.

(5) (a) Except as provided for in paragraph (b) of this subsection, on and after July 1, 2016, through June 30, 2017, the tax imposed in this section shall be at the rate of thirty-three cents (33¢) per gallon of motor fuel received, except fuel as defined in section 63-2401(23)(a), Idaho Code. This tax shall be subject to the exemptions, deductions and refunds set forth in this chapter.

(b) On and after July 1, 2016, through June 30, 2017, the tax imposed in this section shall be at the rate of thirty-seven cents (37¢) per gallon of diesel fuel received, as that fuel is defined in section 63-2401(23)(a), Idaho Code. This tax shall be subject to the exemptions, deductions and refunds set forth in this chapter.

(6) (a) Except as provided for in paragraph (b) of this subsection, on July 1, 2017, and thereafter, the tax imposed in this section shall be at the rate of thirty-five cents (35¢) per gallon of motor fuel received, except fuel as defined in section 63-2401(23)(a), Idaho Code. This tax shall be subject to the exemptions, deductions and refunds set forth in this chapter.

(b) On July 1, 2017, and thereafter, the tax imposed in this section shall be at the rate of forty cents (40¢) per gallon of diesel fuel received, as that fuel is defined in section 63-2401(23)(a), Idaho Code. This tax shall be subject to the exemptions, deductions and refunds set forth in this chapter.

(7) Nothing in this chapter shall prohibit the distributor who is liable for payment of the tax imposed under subsection (1) of this section from including as part of the selling price an amount equal to such tax on motor fuels sold or delivered by such distributor; provided however, that nothing in this chapter shall be deemed to impose tax liability on any person to whom such fuel is sold or delivered except as provided in subsection ~~(610)~~ of this section.

(48) Any person coming into this state in a motor vehicle may transport in the manufacturer's original tank of that vehicle, for his own use only, not more than thirty (30) gallons of motor fuel for the purpose of operating that motor vehicle, without complying with the provisions of this chapter.

(59) The tax imposed in this section does not apply to:

(a) Special fuels that have been dyed at a refinery or terminal under the provisions of 26 U.S.C. section 4082 and regulations adopted thereunder, or under the clean air act and regulations adopted thereunder except as provided in section 63-2425, Idaho Code; or

(b) Special fuel dispensed into a motor vehicle which uses gaseous special fuels and which displays a valid gaseous special fuels permit under section 63-2424, Idaho Code; or

(c) Special fuels that are gaseous special fuels, as defined in section 63-2401, Idaho Code, except that part thereof that is delivered into the fuel supply tank or tanks of a motor vehicle; or

(d) Aircraft engine fuel subject to tax under section 63-2408, Idaho Code.

(~~610~~) Should the distributor of first receipt be exempt from imposition of the tax as a matter of federal law, by virtue of its status as a federally-recognized Indian tribe or member of such tribe, such distributor shall not bear the tax's legal incidence and must pass the tax through as part of the selling price of the fuel. Such distributor shall retain the administrative obligation to remit the tax, and such obligation shall accrue upon receipt in accordance with subsection (1) of this section. Should a retailer otherwise subject to the tax be exempt from imposition of the tax as a matter of federal law, by virtue of its status as a federally-recognized Indian tribe or member of such tribe, the retailer shall not bear the tax's legal incidence and must pass the tax through as part of the selling price of the fuel to the consumer, unless such consumer is exempt from imposition of the tax as a matter of federal law, by virtue of its status as a federally-recognized Indian tribe or membership in such tribe, and the retailer shall be entitled to claim a credit against taxes otherwise due and owing under this chapter or a tax refund, together with interest, attributable to the fuel purchased by such consumer.

SECTION 13. That Section 63-2424, Idaho Code, be, and the same is hereby amended to read as follows:

63-2424. GASEOUS FUELS. (1) In the case of special fuels which are in a gaseous form, the commission shall provide by rule the method to be used for converting the measurement of the fuel to the equivalent of gallons for the purpose of applying tax rates. The method provided shall cause the tax rate provided in section 63-2402, Idaho Code, to apply to an amount of gaseous fuels having energy equal to one (1) gallon of gasoline.

(2) As an alternative to the provisions of subsection (1) of this section, an annual fee in lieu of the excise tax may be collected on a vehicle powered by gaseous fuels. The rate of the fee shall be based on the following schedule for all types of gaseous fuels as adjusted by the formula for proration set out below. The permits shall be sold by gaseous fuels ~~distributors~~ vendors dispensing gaseous fuels into motor vehicles.

VEHICLE TONNAGE (GVW)	FEE
0 --- 8,000	\$ 60.00
8,001 --- 16,000	\$ 89.00

1	VEHICLE TONNAGE (GVW)	FEE
2	16,001 -- 26,000	\$179.00
3	26,001 and above	\$208.00

4	<u>VEHICLE TONNAGE (GVW)</u>	<u>FEE</u>
5	<u>0 -- 8,000</u>	<u>\$140.00</u>
6	<u>8,001 and above shall use the provisions of subsection (1) of this section.</u>	

7 Permits for vehicles which are converted to gaseous fuels after the first of
8 July in any year shall have the fee prorated for the appropriate number of
9 months until renewal. The commission shall provide by rule the method to be
10 used for converting the measurement of fuel to the equivalent of gallons for
11 the purpose of applying increases in tax rates after this law becomes effec-
12 tive. A decal issued by the commission shall be displayed in any vehicle for
13 which a permit is issued hereunder as evidence that the annual fee has been
14 paid in lieu of the fuel tax. This decal shall be displayed in a conspicuous
15 place.

16 SECTION 14. That Section 63-3613, Idaho Code, be, and the same is hereby
17 amended to read as follows:

18 63-3613. SALES PRICE. (a) The term "sales price" means the total
19 amount for which tangible personal property, including services agreed to be
20 rendered as a part of the sale, is sold, rented or leased, valued in money,
21 whether paid in money or otherwise, without any deduction on account of any
22 of the following:

23 1. The cost of the property sold. However, in accordance with such
24 rules as the state tax commission may prescribe, a deduction may be
25 taken if the retailer has purchased property for some purpose other than
26 resale or rental, has reimbursed his vendor for tax which the vendor is
27 required to pay to the state or has paid the use tax with respect to the
28 property, and has resold or rented the property prior to making any use
29 of the property other than retention, demonstration or display while
30 holding it for sale in the regular course of business. If such a deduc-
31 tion is taken by the retailer, no refund or credit will be allowed to his
32 vendor with respect to the sale of the property.

33 2. The cost of materials used, labor or service cost, losses, or any
34 other expense.

35 3. The cost of transportation of the property prior to its sale.

36 4. The face value of manufacturer's discount coupons. A manufacturer's
37 discount coupon is a price reduction coupon presented by a consumer to
38 a retailer upon purchase of a manufacturer's product, the face value of
39 which may only be reimbursed by the manufacturer to the retailer.

40 (b) The term "sales price" does not include any of the following:

41 1. Retailer discounts allowed and taken on sales, but only to the extent
42 that such retailer discounts represent price adjustments as opposed to
43 cash discounts offered only as an inducement for prompt payment.

1 2. Any sums allowed on merchandise accepted in payment of other mer-
2 chandise, provided that this allowance shall not apply to the sale of a
3 "new manufactured home" or a "modular building" as defined herein.

4 3. The amount charged for property returned by customers when the
5 amount charged therefor is refunded either in cash or credit; but this
6 exclusion shall not apply in any instance when the customer, in order
7 to obtain the refund, is required to purchase other property at a price
8 greater than the amount charged for the property that is returned.

9 4. The amount charged for labor or services rendered in installing or
10 applying the property sold, provided that said amount is stated sepa-
11 rately and such separate statement is not used as a means of avoiding
12 imposition of this tax upon the actual sales price of the tangible per-
13 sonal property; except that charges by a manufactured homes dealer for
14 set up of a manufactured home shall be included in the "sales price" of
15 such manufactured home.

16 5. The amount of any tax (not including, however, any manufacturers' or
17 importers' excise tax) imposed by the United States upon or with respect
18 to retail sales whether imposed upon the retailer or the consumer.

19 6. The amount charged for finance charges, carrying charges, service
20 charges, time-price differential, or interest on deferred payment
21 sales, provided such charges are not used as a means of avoiding impo-
22 sition of this tax upon the actual sales price of the tangible personal
23 property.

24 7. Delivery and handling charges for transportation of tangible per-
25 sonal property to the consumer, provided that the transportation is
26 stated separately and the separate statement is not used as a means of
27 avoiding imposition of the tax upon the actual sales price of the tan-
28 gible personal property; except that charges by a manufactured homes
29 dealer for transportation of a manufactured home shall be included in
30 the "sales price" of such manufactured home.

31 8. Manufacturers' rebates when used at the time of a retail sale as a
32 down payment on or reduction to the retail sales price of a motor vehicle
33 to which the rebate applies. A manufacturer's rebate is a cash payment
34 made by a manufacturer to a consumer who has purchased or is purchasing
35 the manufacturer's product from the retailer.

36 9. The amount of any fee imposed upon an outfitter as defined in section
37 36-2102, Idaho Code, by a governmental entity pursuant to statute for
38 the purpose of conducting outfitting activities on land or water sub-
39 ject to the jurisdiction of the governmental entity, provided that the
40 fee is stated separately and is presented as a use fee paid by the out-
41 fitted public to be passed through to the governmental entity.

42 10. The amount of any discount or other price reduction on telecommuni-
43 cations equipment when offered as an inducement to the consumer to com-
44 mence or continue telecommunications service, or the amount of any com-
45 mission or other indirect compensation received by a retailer or seller
46 as a result of the consumer commencing or continuing telecommunications
47 service.

48 11. The amount of any motor vehicle lease and rental tax imposed pur-
49 suant to the provisions of chapter 46, title 63, Idaho Code.

1 (c) The sales price of a "new manufactured home" or a "modular building"
 2 as defined in this act shall be limited to and include only fifty-five per-
 3 cent (55%) of the sales price as otherwise defined herein.

4 (d) Taxes previously paid on amounts represented by accounts found to
 5 be worthless may be credited upon a subsequent payment of the tax provided in
 6 this chapter or, if no such tax is due, refunded. If such accounts are there-
 7 after collected, a tax shall be paid upon the amount so collected.

8 (e) Tangible personal property when sold at retail for more than eleven
 9 cents (\$.11) but less than one dollar and one cent (\$1.01) through a vend-
 10 ing machine shall be deemed to have sold at a sales price equal to one hundred
 11 seventeen percent (117%) of the price which is paid for such tangible per-
 12 sonal property and/or its component parts including packaging by the owner
 13 or operator of the vending machines.

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

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

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

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

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

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

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.

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

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

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

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

(i) Fifty percent (50%) of such amount shall be paid to the various cities, and each city shall be entitled to an amount in the proportion that the population of that city bears to the population of all cities within the state; and

(ii) Fifty percent (50%) of such amount shall be paid to the various cities, and each city shall be entitled to an amount in the proportion that the preceding year's market value for assessment purposes for that city bears to the preceding year's market value for assessment purposes for all cities within the state.

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

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

(ii) The balance of such amount shall be paid to the various counties, and each county shall be entitled to an amount in the propor-

tion that the population of that county bears to the population of the state;

(c) Thirty-five and nine-tenths percent (35.9%) of the amount appropriated in this subsection ~~(10)~~ shall be paid to the several counties for distribution to the cities and counties as follows:

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

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

(iii) If the dollar amount of money available under this subsection (10) (c) in any quarter exceeds the amount paid in the fourth quarter of calendar year 1999, each city and county shall be entitled to a proportionately increased payment, but such increase shall not exceed one hundred five percent (105%) of the total payment made in the fourth quarter of calendar year 1999.

(iv) If the dollar amount of money available under this subsection (10) (c) in any quarter exceeds one hundred five percent (105%) of the total payment made in the fourth quarter of calendar year 1999, any amount over and above such one hundred five percent (105%) shall be paid fifty percent (50%) to the various cities in the proportion that the population of the city bears to the population of all cities within the state, and fifty percent (50%) to the various counties in the proportion that the population of a county bears to the population of the state; and

(d) Seven and seven-tenths percent (7.7%) of the amount appropriated in this subsection ~~(10)~~ shall be paid to the several counties for distribution to special purpose taxing districts as follows:

(i) Each such district which received a payment under the provisions of section 63-3638(e), Idaho Code, during the fourth quarter of calendar year 1999, shall be entitled to a like amount during succeeding calendar quarters.

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

(iii) If the dollar amount of money available under this subsection (10) (d) in any quarter exceeds the amount distributed under paragraph (i) of this subsection (10) (d), each special purpose taxing district shall be entitled to a share of the excess based on the proportion each such district's current property tax budget bears to the sum of the current property tax budgets of all such districts in the state. The state tax commission shall calculate district current property tax budgets to include any unrecovered foregone amounts as determined under section 63-802(1) (e), Idaho Code. When a special purpose taxing district is situated in more than one (1) county, the state tax commission shall determine the

1 portion attributable to the special purpose taxing district from
2 each county in which it is situated.

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

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

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

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

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

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

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

(13) Amounts calculated in accordance with subsection (4) of section 63-602KK, Idaho Code, for annual distribution to counties and other taxing districts for replacement of property tax on personal property tax exemptions pursuant to subsection (1) of section 63-602KK, Idaho Code, which amounts are continuously appropriated unless the legislature enacts a different appropriation for a particular fiscal year.

(14) An amount equal to the sales tax revenue collected from retailers who report sales pursuant to industry code 0553 (tires, batteries and accessory dealers) shall be deposited to the highway distribution account established in section 40-701, Idaho Code.

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

SECTION 16. That Title 63, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW CHAPTER, to be known and designated as Chapter 46, Title 63, Idaho Code, and to read as follows:

CHAPTER 46 MOTOR VEHICLE LEASE AND RENTAL TAX

63-4601. DEFINITIONS.

(1) (a) "Daily lease or rental rate" means the following:

- (i) Charges for time of use of the rental vehicle and mileage if applicable;
- (ii) Charges accepted by the renter for personal accident insurance;
- (iii) Charges for additional drivers or underage drivers;
- (iv) Charges for child safety restraints, luggage racks, ski racks or other accessory equipment for the rental vehicle;

(b) The term does not include:

- (i) Rental vehicle price discounts allowed and taken;
- (ii) Rental charges or other charges or fees imposed on the rental vehicle owner or operator for the privilege of operating as a concessionaire at an airport terminal building;
- (iii) Motor fuel;
- (iv) Intercity rental vehicle drop charges;
- (v) Taxes imposed by federal, state or local governments.

(2) "Lease," "leasing" or "rental" means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration, including future options to extend the lease or rental.

(3) "Lessee" means any person who leases or rents a motor vehicle from a motor vehicle rental business for the person's own use and not for rental to others.

1 (4) "Motor vehicle rental business" means any business entity that is
 2 engaged in the business of leasing or renting motor vehicles within the state
 3 of Idaho without a driver to lessees.

4 (5) "Rental vehicle" means a motor vehicle that is used by a motor vehi-
 5 cle rental business for rental through an arrangement and for consideration
 6 for rental to others, without a driver provided by the motor vehicle rental
 7 business, for periods of not more than thirty (30) consecutive days.

8 63-4602. MOTOR VEHICLE LEASE AND RENTAL TAX. (1) There is hereby im-
 9 posed a tax, in a percentage equal to that provided for in section 63-3619,
 10 Idaho Code, of the daily lease or rental rate on all short-term leases and
 11 rentals of motor vehicles not exceeding thirty (30) days. The rental tax
 12 shall be charged on the total amount the motor vehicle rental business
 13 charges the lessee for the rental of a motor vehicle. This tax shall be
 14 collected on each motor vehicle rental regardless of whether the vehicle is
 15 licensed or registered in this state. Incidence of the tax shall occur upon
 16 taking delivery of the rented motor vehicle in the state of Idaho.

17 (2) The rental of a motor vehicle is exempt from the tax imposed in sub-
 18 section (1) of this section if:

19 (a) The motor vehicle is registered for a gross weight of eight thousand
 20 one (8,001) pounds or more;

21 (b) The motor vehicle is rented as a personal household goods moving
 22 van;

23 (c) The lease or rental of the motor vehicle is made for the purpose of
 24 temporarily replacing a person's motor vehicle that is being repaired
 25 pursuant to a repair agreement or an insurance agreement; or

26 (d) The motor vehicle is licensed and operated as a taxicab.

27 (3) The agencies and organizations that are exempted from paying sales
 28 and use tax under section 63-3622, Idaho Code, are exempt from the motor ve-
 29 hicle rental tax imposed under this chapter.

30 (4) The tax imposed by this section shall be collected by the motor
 31 vehicle rental business from the lessee as a part of the vehicle rental
 32 agreement. The motor vehicle rental agreement shall separately indicate the
 33 amount of the motor vehicle rental tax imposed on each motor vehicle rental.

34 63-4603. REGISTRATION -- RETURNS -- PAYMENTS. (1) Any business entity
 35 engaged in business as a motor vehicle rental business within the state of
 36 Idaho shall register with the state tax commission, in such manner as the
 37 state tax commission may prescribe, as a business required to collect the mo-
 38 tor vehicle rental tax. Registration will be in the same manner and form as
 39 is required for obtaining a seller's permit for state sales tax.

40 (2) The motor vehicle rental taxes imposed under section 63-4602, Idaho
 41 Code, are due and payable by the motor vehicle rental business to the state
 42 tax commission monthly on or before the twentieth day of the succeeding
 43 month.

44 (3) All moneys collected or received by the state tax commission from
 45 the taxes, penalties, interest and fees imposed in this chapter shall be de-
 46 posited with the state treasurer to be credited by him to the highway dis-
 47 tribution account as established in section 40-701, Idaho Code, after making
 48 deductions for:

(a) An amount of money equal to the actual cost of collecting, administering and enforcing the motor vehicle rental tax requirements by the state tax commission, as determined by it shall be retained by the state tax commission. The amount retained by the state tax commission shall not exceed the amount authorized to be expended by appropriation by the legislature; and

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

(4) On or before the twentieth of each month, the motor vehicle rental business shall file a return with the state tax commission in such form as the state tax commission may prescribe.

(5) For the purposes of the motor vehicle rental tax, a return shall be filed by every motor vehicle rental business. Returns shall be signed by the person required to file the return or by his duly authorized agent.

(6) For the purposes of the motor vehicle rental tax, the return shall show the total daily lease or rental fees charged for motor vehicle rentals subject to tax under this chapter during the reporting period.

(7) For the purposes of the motor vehicle rental tax, the return shall show the total amount of the taxes for the period covered by the return and such other information as the state tax commission deems necessary for the proper administration of this chapter.

(8) The person required to file the return shall mail or deliver the return together with a remittance of any tax due to the state tax commission for the reporting period.

(9) The state tax commission, if it deems it necessary in order to ensure payment to or facilitate the collection by the state of taxes, may require returns for periods other than monthly periods.

(10) For the purposes of the motor vehicle rental tax, gross amounts from motor vehicle rentals that may be subject to tax under this chapter shall be reported and the tax paid in accordance with such rules as the state tax commission may prescribe.

(11) The state tax commission, for good cause may extend, for not to exceed one (1) month, the time for making any return or paying any amount required to be paid under this chapter.

(12) Any person to whom an extension is granted and who pays the tax within the period for which the extension is granted shall pay, in addition to the tax, interest at the rate provided in section 63-3045, Idaho Code, from the date on which the tax would have been due without the extension until the day of payment.

63-4604. TAXES AS STATE MONEY. All moneys collected by motor vehicle rental businesses in compliance with this chapter shall, immediately upon collection, be state money and every such business shall hold such money for the state of Idaho and for payment to the state tax commission in the manner and at the times required in this chapter. Such money shall not, for any purpose, be considered to be a part of the proceeds of the lease or rental to which the tax relates and shall not be subject to an encumbrance, security

1 interest, execution or seizure on account of any debt owed by the retailer to
2 any creditor other than the state tax commission.

3 63-4605. ADMINISTRATION. (1) The state tax commission shall enforce
4 the provisions of this chapter and may prescribe, adopt and enforce rules re-
5 lating to the administration and enforcement of this chapter. The state tax
6 commission may prescribe the extent to which any rule shall be applied with-
7 out retroactive effect.

8 (2) The state tax commission shall employ qualified auditors for exami-
9 nation of taxpayers' records and books. The state tax commission shall also
10 employ such accountants, investigators, regional supervisors, assistants,
11 clerks and other personnel as are necessary for the efficient administration
12 of this chapter, and may delegate authority to its representatives to con-
13 duct hearings or perform any other duties imposed by this chapter.

14 (3) Every motor vehicle rental business shall keep such records, re-
15 cepts, invoices and other pertinent papers as the state tax commission may
16 require. Every such motor vehicle rental business or person who files the
17 returns required under this chapter shall keep such records for not less than
18 four (4) years from the making of such records unless the state tax commis-
19 sion authorizes their destruction sooner in writing.

20 (4) The state tax commission, or any person authorized in writing by it,
21 may examine the books, papers, records and equipment of any motor vehicle
22 rental business and any person liable for the motor vehicle rental tax and
23 may investigate the character of the business of the person in order to ver-
24 ify the accuracy of any return made, or, if no return is made by the person, to
25 ascertain and determine the amount required to be paid.

26 (5) Motor vehicle rental businesses whose pertinent records are kept
27 outside of the state must bring the records to Idaho for examination by the
28 state tax commission upon request of the latter, or, by agreement with the
29 state tax commission, permit an auditor designated by the state tax com-
30 mission to visit the place where the records are kept, and there audit such
31 records.

32 63-4606. REFUNDS -- LIMITATIONS -- INTEREST. (1) Subject to the pro-
33 visions of subsection (2) of this section, if any amount due under this chap-
34 ter has been overpaid, the excess amount may be credited on any amount then
35 due to the state tax commission from the person by whom the excess was paid
36 and any balance refunded to that person.

37 (2) (a) No such credit or refund shall be allowed after three (3) years
38 from the time the payment was made to the state tax commission, unless,
39 before the expiration of such period, a written claim therefor is filed
40 with the state tax commission by the claimant or the claimant's repre-
41 sentative, but only if the claimant has authorized in writing the repre-
42 sentative to file a claim.

43 (b) For periods in regard to which the state tax commission asserts a
44 deficiency under section 63-4607, Idaho Code, a claim for any refund,
45 relating to the period to which the deficiency relates, must be made on
46 or before the later of:

47 (i) The date provided in subsection (2) (a) of this section;

1 (ii) The date upon which any administrative or judicial proceed-
2 ing relating to such deficiency is finally resolved; or

3 (iii) The date specified in any agreement under section
4 63-4609(7), Idaho Code.

5 (c) A taxpayer claiming a refund of amounts paid in obedience to such
6 deficiencies must do so by appealing within the time limits prescribed
7 in section 63-3049, Idaho Code.

8 (3) Interest shall be allowed on the amount of such credits or refunds
9 at the rate provided in section 63-3045, Idaho Code, from the date such tax
10 was paid to the state tax commission.

11 (4) If the state tax commission denies a claim for refund in whole or in
12 part, it shall provide notice of the denial in the manner provided in section
13 63-4607(3), Idaho Code. The state tax commission shall issue a final deci-
14 sion pursuant to the requirements of section 63-3045B, Idaho Code. Appeal of
15 a state tax commission decision denying in whole or in part a claim for re-
16 fund shall be made in accordance with and within the time limits prescribed
17 in section 63-3049, Idaho Code.

18 63-4607. DEFICIENCY DETERMINATIONS. (1) If the state tax commission
19 is not satisfied with the return or returns of the tax, because of errors or
20 omissions discovered in audits or in any other way, it may compute and deter-
21 mine the amount that is due upon the basis of facts contained in the return
22 or returns or upon the basis of any information within its possession or that
23 may come into its possession and assert a deficiency. One (1) or more defi-
24 ciency determinations may be made of the amount due for one (1) or for more
25 than one (1) period. In making such determination, the state tax commission
26 may offset overpayments against amounts due.

27 (2) If any person fails to make a return, the state tax commission shall
28 make an estimate of the amount of sales or use subject to tax by this chapter,
29 and shall in this manner determine the amount of tax due from such person.
30 The estimate shall be made for the period or periods in respect to which the
31 person failed to make a return and shall be based upon any information that
32 is in the state tax commission's possession or that may come into its posses-
33 sion.

34 (3) The state tax commission shall give written notice of its determi-
35 nation and the amount of the deficiency, including any interest and penal-
36 ties, to the person from whom such deficiency amount is due, in the manner
37 prescribed by section 63-3045, Idaho Code.

38 63-4608. INTEREST ON DEFICIENCIES. Interest upon any deficiency shall
39 be assessed at the same time as the deficiency and shall be due and payable
40 upon notice and demand from the state tax commission and shall be collected
41 as a part of the tax at the rate provided in section 63-3045, Idaho Code, from
42 the date prescribed for the payment of the tax.

43 63-4609. PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION. Except
44 as otherwise provided in this section:

45 (1) The amount of taxes imposed by this chapter shall be assessed within
46 three (3) years after the due date of the return or the date the return was
47 filed, whichever is later, and no proceeding in court without assessment for

1 the collection of such taxes shall begin after the expiration of such period;
 2 provided however, if an assessment has been made within the prescribed time,
 3 such tax may be collected by levy or by a proceeding in court within a period
 4 of six (6) years after assessment of the tax and, provided further, that this
 5 shall not be in derogation of any of the remedies elsewhere herein provided.
 6 The running of the period of limitations provided by this section shall be
 7 suspended for the period during which the state tax commission is prohib-
 8 ited from making the assessment or from collecting by levy or a proceeding in
 9 court, and for thirty (30) days thereafter.

10 (2) In the case of a false or fraudulent return with the intent to evade
 11 tax, or a willful attempt in any manner to defeat or evade tax, the tax may be
 12 assessed, or a proceeding in court for collection of such tax may be begun,
 13 without assessment, at any time.

14 (3) In the case of taxes owed by a person who has failed to file a return
 15 as provided in section 63-4603, Idaho Code, the amount of taxes imposed in
 16 this chapter shall be assessed within seven (7) years of the time the return
 17 upon which the tax asserted to be due should have been filed.

18 (4) The periods of limitation upon assessment and collection provided
 19 in this section shall not apply:

20 (a) In cases where the facts disclose a false or fraudulent act with the
 21 intent to evade tax; or

22 (b) To taxes collected by a retailer, seller or any other person who has
 23 failed to pay over such taxes to the state tax commission.

24 (5) In the case of taxes due during the lifetime of a decedent, or by his
 25 estate during the period of administration, a notice of deficiency shall be
 26 issued, a claim shall be made, the tax shall be assessed, or any proceeding
 27 in court without assessment for the collection of such tax shall be begun,
 28 within twelve (12) months after written request for prompt action is filed
 29 with the state tax commission by the executor, administrator or other fidu-
 30 ciary representing the estate of such decedent. This subsection shall not
 31 apply if the return for which the request for prompt action relates has not
 32 been filed with the state tax commission.

33 (6) No assessment of a deficiency with respect to the tax imposed by
 34 this chapter, and no distraint or proceedings in court for its collection
 35 shall be made, begun or prosecuted until a notice under section 63-3629,
 36 Idaho Code, has been mailed to the taxpayer, nor until all appeal rights re-
 37 lating to the deficiency have become final.

38 (7) Where, before the expiration of the time prescribed in this section
 39 for the assessment of any tax imposed by this chapter, both the state tax com-
 40 mission or its delegate or deputy and the taxpayer have consented in writing
 41 to its assessment after such time, the tax may be assessed at any time prior
 42 to the expiration of the period agreed upon. The period so agreed upon may be
 43 extended by subsequent agreements in writing made before the expiration of
 44 the period previously agreed upon.

45 63-4610. ADDITIONS AND PENALTIES. The additions, penalties and re-
 46 quirements provided by the Idaho income tax act, sections 63-3046, 63-3075,
 47 63-3076 and 63-3077, Idaho Code, shall apply in the same manner and to the
 48 same extent to this chapter as to the Idaho income tax act and shall cover
 49 acts, omissions and delinquencies under this chapter similar to acts, omis-

sions and delinquencies under the Idaho income tax act and such additions, penalties and requirements shall, for this purpose, be described as and be for such acts, omissions, delinquencies and requirements under the Idaho sales tax act; provided however, that the provisions of section 63-3076, Idaho Code, shall not prevent the release of information about a specific transaction to any party to such transaction and any individual signing an exemption claim relating to the transaction. The state tax commission may release such information only when it determines that the release will benefit the enforcement of this chapter, and not otherwise.

63-4610A. AUTHORITY TO ENTER AGREEMENTS. Notwithstanding the provisions of section 63-3076 or 63-4610, Idaho Code, relating to confidentiality, the state tax commission may enter into a written agreement with the Idaho transportation department providing for exchange of information as both the state tax commission and the department may find necessary to implement the letter and intent of this chapter or the laws relating to the registration of motor vehicles in this state. The state tax commission is not authorized under this section to disclose any financial information from any tax return filed with the state tax commission other than whether or not an individual filed a resident or nonresident return.

63-4611. COLLECTION AND ENFORCEMENT. The collection and enforcement procedures provided by the Idaho income tax act, sections 63-3030A, 63-3038, 63-3039, 63-3040, 63-3042, 63-3043, 63-3044, 63-3045B, 63-3047, 63-3048, 63-3049, 63-3050 through 63-3064, 63-3065A, 63-3071 and 63-3074, Idaho Code, shall apply and be available to the state tax commission for enforcement of the provisions of this chapter and collection of any amounts due under this chapter, and said sections shall, for this purpose, be considered part of this chapter and wherever liens or any other proceedings are defined as income tax liens or proceedings, they shall, when applied in enforcement or collection under this chapter, be described as motor vehicle rental liens and proceedings.

SECTION 17. That Chapter 29, Title 67, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 67-2914A, Idaho Code, and to read as follows:

67-2914A. IDAHO LAW ENFORCEMENT FUND -- DYED FUEL ENFORCEMENT PILOT PROGRAM. (1) Of the moneys deposited into the Idaho law enforcement fund, the director of the Idaho state police, in consultation with the director of the Idaho transportation department, shall make available in state fiscal years 2014, through 2016, two hundred fifty thousand dollars (\$250,000) each year for the purposes of a pilot program to increase enforcement of the dyed fuel limitations as provided for in section 63-2425, Idaho Code.

(2) For the length of the pilot program, the director of the Idaho state police shall have the authority to carry out enforcement of the state's dyed fuel laws as provided for in section 63-2425, Idaho Code, and may, pursuant to the provisions of chapter 52, title 67, Idaho Code, adopt, amend or rescind rules as he deems necessary for the proper performance of all duties associated with the fulfillment of the pilot program.

1 SECTION 18. The provisions of Sections 1, 2, 3, 12, 13 and 17 of this act
2 shall be in full force and effect on and after July 1, 2013. The provisions of
3 Sections 4, 5, 6, 7, 8, 9, 10, 11, 14, 15, and 16 of this act shall be in full
4 force and effect on and after January 1, 2014. The provisions of Section 17
5 of this act shall be null, void and of no force and effect on and after July 1,
6 2016.