

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 100

BY BUSINESS COMMITTEE

AN ACT

1 RELATING TO INSURANCE; AMENDING TITLE 41, IDAHO CODE, BY THE ADDITION OF
2 A NEW CHAPTER 63, TITLE 41, IDAHO CODE, TO PROVIDE PURPOSE AND SCOPE,
3 TO DEFINE TERMS, TO PROVIDE THAT INSURERS MAINTAIN A RISK MANAGEMENT
4 FRAMEWORK, TO PROVIDE THAT INSURERS AND INSURANCE GROUPS SHALL CONDUCT
5 AN OWN RISK AND SOLVENCY ASSESSMENT SUBJECT TO CERTAIN REQUIREMENTS,
6 TO PROVIDE FOR AN OWN RISK AND SOLVENCY ASSESSMENT SUMMARY REPORT, TO
7 PROVIDE AN EXEMPTION, TO PROVIDE FOR THE CONTENTS OF A SUMMARY REPORT
8 AND TO PROVIDE THAT CERTAIN DOCUMENTS, MATERIALS AND OTHER INFORMATION
9 ARE CONFIDENTIAL; AMENDING SECTION 41-3434, IDAHO CODE, TO CORRECT A
10 CODE REFERENCE, TO PROVIDE A CODE REFERENCE AND TO MAKE A TECHNICAL COR-
11 RECTION; AMENDING SECTION 74-107, IDAHO CODE, TO EXEMPT CERTAIN RECORDS
12 FROM DISCLOSURE AND TO MAKE CODIFIER'S CORRECTIONS; AND PROVIDING SEV-
13 ERABILITY.
14

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

16 SECTION 1. That Title 41, Idaho Code, be, and the same is hereby amended
17 by the addition thereto of a NEW CHAPTER, to be known and designated as Chap-
18 ter 63, Title 41, Idaho Code, and to read as follows:

19 CHAPTER 63

20 OWN RISK AND SOLVENCY ASSESSMENT

21 41-6301. PURPOSE AND SCOPE. (1) The purpose of this chapter is to pro-
22 vide the requirements for maintaining a risk management framework and com-
23 pleting an own risk and solvency assessment (ORSA) and provide guidance and
24 instructions for filing an ORSA summary report with the director of the state
25 department of insurance.

26 (2) The requirements of this chapter shall apply to all insurers domi-
27 ciled in this state unless exempt pursuant to section 41-6306, Idaho Code.

28 (3) The legislature finds and declares that the ORSA summary report
29 will contain confidential and sensitive information related to an insurer's
30 or an insurance group's identification of risks material and relevant to
31 the insurer or insurance group filing the report. This information will
32 include proprietary and trade secret information that has the potential for
33 harm and competitive disadvantage to the insurer or insurance group if the
34 information is made public. It is the intent of the legislature that the ORSA
35 summary report shall be a confidential document filed with the director,
36 that the ORSA summary report will be shared only as stated herein and to as-
37 sist in the performance of the director's duties, and that in no event shall
38 the ORSA summary report be subject to public disclosure.

39 41-6302. DEFINITIONS. For purposes of this chapter:

40 (1) "Department" means the state department of insurance.

- 1 (2) "Director" means the director of the state department of insurance.
2 (3) "Insurance group" means, for the purpose of conducting an ORSA,
3 those insurers and affiliates included within an insurance holding company
4 system as defined in section 41-3802, Idaho Code.
5 (4) "Insurer" has the same meaning as set forth in section 41-103, Idaho
6 Code, and shall not include agencies, authorities or instrumentalities of
7 the United States, its possessions and territories, the commonwealth of
8 Puerto Rico, the District of Columbia, or a state or political subdivision
9 of a state. For purposes of this chapter, the term "insurer" includes, but
10 is not limited to:
11 (a) An entity holding a certificate of authority under chapter 3, title
12 41, Idaho Code;
13 (b) A service corporation holding a certificate of authority under
14 chapter 34, title 41, Idaho Code;
15 (c) A managed care organization holding a certificate of authority un-
16 der chapter 39, title 41, Idaho Code; and
17 (d) The state insurance fund created under chapter 9, title 72, Idaho
18 Code.
19 (5) "Own risk and solvency assessment" or "ORSA" means a confidential
20 internal assessment, appropriate to the nature, scale and complexity of an
21 insurer or insurance group, conducted by that insurer or insurance group of
22 the material and relevant risks associated with the insurer's or the insur-
23 ance group's current business plan, and the sufficiency of capital resources
24 to support those risks.
25 (6) "ORSA guidance manual" means the current version of the own risk and
26 solvency assessment guidance manual developed and adopted by the national
27 association of insurance commissioners (NAIC) and as amended from time to
28 time and utilizing the version of the manual adopted by the director by rule,
29 administrative order or bulletin.
30 (7) "ORSA summary report" means a confidential high-level summary of an
31 insurer's or an insurance group's ORSA.

32 41-6303. RISK MANAGEMENT FRAMEWORK. An insurer shall maintain a risk
33 management framework to assist the insurer with identifying, assessing,
34 monitoring, managing and reporting on its material and relevant risks. This
35 requirement may be satisfied if the insurance group of which the insurer is a
36 member maintains a risk management framework applicable to the operations of
37 the insurer.

38 41-6304. ORSA REQUIREMENT. Subject to section 41-6306, Idaho Code, an
39 insurer, or the insurance group of which the insurer is a member, shall regu-
40 larly conduct an ORSA consistent with a process comparable to the ORSA guid-
41 ance manual. The ORSA shall be conducted no less than annually but also at
42 any time when there are significant changes to the risk profile of the in-
43 surer or the insurance group of which the insurer is a member.

44 41-6305. ORSA SUMMARY REPORT. (1) Upon the director's request, and no
45 more than once each year, an insurer shall submit to the director an ORSA sum-
46 mary report or any combination of reports that together contain the informa-
47 tion described in the ORSA guidance manual, applicable to the insurer and/or

1 the insurance group of which the insurer is a member. If the insurer is a mem-
2 ber of an insurance group, the insurer shall submit the report(s) required by
3 this subsection if the director is the lead state director of the insurance
4 group as determined by the procedures within the financial analysis handbook
5 adopted by the NAIC and as adopted by the director by rule, administrative
6 order or bulletin.

7 (2) The report(s) shall include a signature of the insurer's or the in-
8 surance group's chief risk officer or other executive having responsibility
9 for the oversight of the insurer's enterprise risk management process at-
10 testing to the best of the officer's or executive's belief and knowledge that
11 the insurer applies the enterprise risk management process described in the
12 ORSA summary report and that a copy of the report has been provided to the in-
13 surer's board of directors or the appropriate committee thereof.

14 (3) An insurer may comply with subsection (1) of this section by pro-
15 viding the most recent and substantially similar report(s) provided by the
16 insurer or another member of an insurance group of which the insurer is a mem-
17 ber to the director or commissioner of another state or to a supervisor or
18 regulator of a foreign jurisdiction if that report provides information that
19 is comparable to the information described in the ORSA guidance manual. Any
20 such report in a language other than English must be accompanied by a trans-
21 lation of that report into the English language.

22 41-6306. EXEMPTION. (1) An insurer shall be exempt from the require-
23 ments of this chapter if:

24 (a) The insurer has an annual direct written and unaffiliated assumed
25 premium, including international direct and assumed premium, but ex-
26 cluding premiums reinsured with the federal crop insurance corporation
27 and federal flood program, less than five hundred million dollars
28 (\$500,000,000); and

29 (b) The insurance group of which the insurer is a member has an annual
30 direct written and unaffiliated assumed premium, including interna-
31 tional direct and assumed premium, but excluding premiums reinsured
32 with the federal crop insurance corporation and federal flood program,
33 less than one billion dollars (\$1,000,000,000).

34 (2) If an insurer qualifies for exemption pursuant to subsection (1) (a)
35 of this section, but the insurance group of which the insurer is a member
36 does not qualify for exemption pursuant to subsection (1) (b) of this sec-
37 tion, then the ORSA summary report that may be required pursuant to section
38 41-6305, Idaho Code, shall include every insurer within the insurance group.
39 This requirement may be satisfied by the submission of more than one (1) ORSA
40 summary report for any combination of insurers, provided any combination of
41 reports includes every insurer within the insurance group.

42 (3) If an insurer does not qualify for exemption pursuant to subsection
43 (1) (a) of this section, but the insurance group of which the insurer is a mem-
44 ber qualifies for exemption pursuant to subsection (1) (b) of this section,
45 then the only ORSA summary report that may be required pursuant to section
46 41-6305, Idaho Code, shall be the report applicable to that insurer.

47 (4) An insurer that does not qualify for exemption pursuant to sub-
48 section (1) of this section may apply to the director for a waiver from the
49 requirements of this chapter based upon unique circumstances. In deciding

1 whether to grant the insurer's request for a waiver, the director may con-
2 sider the type and volume of business written, ownership and organizational
3 structure, and any other factor the director considers relevant to the in-
4 surer or insurance group of which the insurer is a member. If the insurer
5 is part of an insurance group with insurers domiciled in more than one (1)
6 state, the director shall coordinate with the lead state director or commis-
7 sioner and with the other domiciliary commissioners in considering whether
8 to grant the insurer's request for a waiver.

9 (5) Notwithstanding the exemptions stated in this section:

10 (a) The director may require that an insurer maintain a risk manage-
11 ment framework, conduct an ORSA and file an ORSA summary report based on
12 unique circumstances including, but not limited to, the type and volume
13 of business written, ownership and organizational structure, federal
14 agency requests and international supervisor requests.

15 (b) The director may require that an insurer maintain a risk management
16 framework, conduct an ORSA and file an ORSA summary report if the in-
17 surer has risk-based capital for company action level event as set forth
18 in section 41-5403, Idaho Code, meets one (1) or more of the standards
19 of an insurer deemed to be in hazardous financial condition as defined
20 in IDAPA 18.01.66, "director's authority for companies deemed to be in
21 hazardous financial condition," or otherwise exhibits qualities of a
22 troubled insurer as determined by the director.

23 (6) If an insurer that qualifies for an exemption pursuant to subsec-
24 tion (1) of this section subsequently no longer qualifies for that exemption
25 due to changes in premium, as reflected in the insurer's most recent annual
26 statement or in the most recent annual statements of the insurers within the
27 insurance group of which the insurer is a member, the insurer shall have one
28 (1) year following the year the threshold is exceeded to comply with the re-
29 quirements of this chapter.

30 41-6307. CONTENTS OF ORSA SUMMARY REPORT. (1) The ORSA summary report
31 shall be prepared consistent with the ORSA guidance manual, subject to the
32 requirements of subsection (2) of this section. Documentation and support-
33 ing information shall be maintained and made available upon examination or
34 upon request of the director.

35 (2) The review of the ORSA summary report, and any additional requests
36 for information, shall be made using similar procedures currently used in
37 the analysis and examination of multistate or global insurers and insurance
38 groups.

39 41-6308. CONFIDENTIALITY. (1) Documents, materials or other informa-
40 tion, including the ORSA summary report, in the possession of or control of
41 the department that are obtained by, created by or disclosed to the director
42 or any other person under this chapter are recognized by this state as being
43 proprietary and to contain trade secrets. All such documents, materials or
44 other information shall be confidential by law and privileged, shall not be
45 subject to disclosure pursuant to the public records act, chapter 1, title
46 74, Idaho Code, shall not be subject to subpoena, and shall not be subject to
47 discovery or admissible in evidence in any private civil action. However,
48 the director is authorized to use the documents, materials or other informa-

1 tion in the furtherance of any regulatory or legal action brought as a part
2 of the director's official duties. The director shall not otherwise make the
3 documents, materials or other information public without the prior written
4 consent of the insurer.

5 (2) Neither the director nor any person who received documents, mate-
6 rials or other ORSA-related information, through examination or otherwise,
7 while acting under the authority of the director, or with whom such docu-
8 ments, materials or other information are shared pursuant to this chapter,
9 shall be permitted or required to testify in any private civil action con-
10 cerning any confidential documents, materials or information subject to
11 subsection (1) of this section.

12 (3) In order to assist in the performance of the director's regulatory
13 duties, the director:

14 (a) May, upon request, share documents, materials or other ORSA-re-
15 lated information, including the confidential and privileged docu-
16 ments, subject to subsection (1) of this section, with other state,
17 federal and international financial regulatory agencies, including
18 members of any supervisory college as defined in section 41-3815, Idaho
19 Code, with the NAIC and with any third-party consultants designated by
20 the director, provided that the recipient agrees in writing to maintain
21 the confidentiality and privileged status of the ORSA-related docu-
22 ments, materials or other information and has verified in writing the
23 legal authority to maintain confidentiality.

24 (b) May receive documents, materials or other ORSA-related informa-
25 tion, including otherwise confidential and privileged documents, mate-
26 rials or information, including proprietary and trade-secret informa-
27 tion or documents, from regulatory officials of other foreign or domes-
28 tic jurisdictions, including members of any supervisory college as de-
29 fined in section 41-3815, Idaho Code, and from the NAIC, and shall main-
30 tain as confidential or privileged any documents, materials or informa-
31 tion received with notice or the understanding that it is confidential
32 or privileged under the laws of the jurisdiction that is the source of
33 the document, material or information.

34 (c) Shall enter into a written agreement with the NAIC or a third-party
35 consultant governing sharing and use of information provided pursuant
36 to this chapter, consistent with paragraphs (a) and (b) of this subsec-
37 tion, that shall:

38 (i) Specify procedures and protocols regarding the confidential-
39 ity and security of information shared with the NAIC or a third-
40 party consultant pursuant to this chapter, including procedures
41 and protocols for sharing by the NAIC with other state regulators
42 from states in which the insurance group has domiciled insurers.
43 The agreement shall provide that the recipient agrees in writing
44 to maintain the confidentiality and privileged status of the ORSA-
45 related documents, materials or other information and has veri-
46 fied in writing the legal authority to maintain confidentiality;

47 (ii) Specify that ownership of information shared with the NAIC or
48 a third-party consultant pursuant to this chapter remains with the
49 director and the NAIC's or a third-party consultant's use of the
50 information is subject to the direction of the director;

1 (iii) Prohibit the NAIC or third-party consultant from storing the
2 information shared pursuant to this chapter in a permanent data-
3 base after the underlying analysis is completed;

4 (iv) Require prompt notice to be given to an insurer whose confi-
5 dential information in the possession of the NAIC or a third-party
6 consultant pursuant to this chapter is subject to a request or sub-
7 poena to the NAIC or a third-party consultant for disclosure or
8 production;

9 (v) Require the NAIC or a third-party consultant to consent to in-
10 tervention by an insurer in any judicial or administrative action
11 in which the NAIC or a third-party consultant may be required to
12 disclose confidential information about the insurer shared with
13 the NAIC or a third-party consultant pursuant to this chapter; and

14 (vi) In the case of an agreement involving a third-party consul-
15 tant, provide for the insurer's written consent.

16 (4) The sharing of information and documents by the director pursuant
17 to this chapter shall not constitute a delegation of regulatory authority or
18 rulemaking, and the director is solely responsible for the administration,
19 execution and enforcement of the provisions of this chapter.

20 (5) No waiver of any applicable privilege or claim of confidentiality
21 in the documents, proprietary and trade-secret materials or other ORSA-re-
22 lated information shall occur as a result of disclosure of such ORSA-related
23 information or documents to the director under this section or as a result of
24 sharing as authorized in this chapter.

25 (6) Documents, materials or other information in the possession or con-
26 trol of the NAIC or third-party consultants pursuant to this chapter shall
27 be confidential by law and privileged, shall not be subject to the public
28 records act, chapter 1, title 74, Idaho Code, shall not be subject to sub-
29 poena, and shall not be subject to discovery or admissible in evidence in any
30 private civil action.

31 SECTION 2. That Section 41-3434, Idaho Code, be, and the same is hereby
32 amended to read as follows:

33 41-3434. OTHER PROVISIONS APPLICABLE. In addition to those contained
34 or referred to heretofore in this chapter, the following chapters and provi-
35 sions of ~~this code~~ title 41, Idaho Code, shall also apply with respect to ser-
36 vice corporations to the extent applicable and not in conflict with the ex-
37 press provisions of this chapter and the reasonable implications of such ex-
38 press provisions, and for the purposes of such application such corporations
39 shall be deemed to be mutual "insurers":

- 40 (1) Chapter 1 (scope of code);
- 41 (2) Chapter 2 (the director of insurance);
- 42 (3) Section 41-308(2) (general eligibility for certificate of author-
43 ity -- competence, affiliations of management);
- 44 (4) Sections 41-345 through 41-347 (disclosure of material transac-
45 tions);
- 46 (5) Section 41-601 ("assets" defined);
- 47 (6) Section 41-603 (assets not allowed);
- 48 (7) Section 41-604 (disallowance of "wash" transactions);
- 49 (8) Section 41-613 (valuation of bonds);

- 1 (9) Section 41-731 (prohibited investments and investment underwrit-
 2 ing);
- 3 (10) Chapter 13 (trade practices and frauds);
- 4 (11) Section 41-2840 (vouchers for expenditures);
- 5 (12) Section 41-2841 (borrowed surplus);
- 6 (13) Sections 41-2857 (mergers and consolidations, mutual insurers),
 7 41-2858 (bulk reinsurance, mutual insurers), and 41-2859 (mutual member's
 8 share of assets on liquidation);
- 9 (14) Chapter 33 (supervision, rehabilitation and liquidation);
- 10 (15) Sections 799 to 809 of chapter 330 of Session Laws of 1961 (transi-
 11 tory provisions);
- 12 (16) Section 41-2106(3) (health history application for disability in-
 13 surance);
- 14 (17) Section 41-2141 (coordination of benefits -- coordination with so-
 15 cial security benefits);
- 16 (18) Section 41-1839 (attorney's fees);
- 17 (19) Chapter 46 (long-term care insurance);
- 18 (20) Section 41-1844 (prescription drug benefit restrictions prohib-
 19 ited);
- 20 (21) Section 41-2216 (coordination of benefits -- coordination with so-
 21 cial security benefits); and
- 22 (22) Chapter 54 (risk-based capital); and
- 23 (23) Chapter 63 (own risk and solvency assessment).

24 SECTION 3. That Section 74-107, Idaho Code, be, and the same is hereby
 25 amended to read as follows:

26 74-107. RECORDS EXEMPT FROM DISCLOSURE -- TRADE SECRETS, PRODUCTION
 27 RECORDS, APPRAISALS, BIDS, PROPRIETARY INFORMATION. The following records
 28 are exempt from disclosure:

29 (1) Trade secrets including those contained in response to public
 30 agency or independent public body corporate and politic requests for pro-
 31 posal, requests for clarification, requests for information and similar
 32 requests. "Trade secrets" as used in this section means information, in-
 33 cluding a formula, pattern, compilation, program, computer program, device,
 34 method, technique, process, or unpublished or in-progress research that:

35 (a) Derives independent economic value, actual or potential, from not
 36 being generally known to, and not being readily ascertainable by proper
 37 means by other persons who can obtain economic value from its disclosure
 38 or use; and

39 (b) Is the subject of efforts that are reasonable under the circum-
 40 stances to maintain its secrecy.

41 (2) Production records, housing production, rental and financing
 42 records, sale or purchase records, catch records, mortgage portfolio loan
 43 documents, or similar business records of a private concern or enterprise
 44 required by law to be submitted to or inspected by a public agency or sub-
 45 mitted to or otherwise obtained by an independent public body corporate and
 46 politic. Nothing in this subsection shall limit the use which can be made
 47 of such information for regulatory purposes or its admissibility in any en-
 48 forcement proceeding.

1 (3) Records relating to the appraisal of real property, timber or min-
2 eral rights prior to its acquisition, sale or lease by a public agency or in-
3 dependent public body corporate and politic.

4 (4) Any estimate prepared by a public agency or independent public body
5 corporate and politic that details the cost of a public project until such
6 time as disclosed or bids are opened, or upon award of the contract for con-
7 struction of the public project.

8 (5) Examination, operating or condition reports and all documents re-
9 lating thereto, prepared by or supplied to any public agency or independent
10 public body corporate and politic responsible for the regulation or supervi-
11 sion of financial institutions including, but not limited to, banks, savings
12 and loan associations, regulated lenders, business and industrial develop-
13 ment corporations, credit unions, and insurance companies, or for the regu-
14 lation or supervision of the issuance of securities.

15 (6) Records gathered by a local agency or the Idaho department of com-
16 merce, as described in chapter 47, title 67, Idaho Code, for the specific
17 purpose of assisting a person to locate, maintain, invest in, or expand busi-
18 ness operations in the state of Idaho.

19 (7) Shipping and marketing records of commodity commissions used to
20 evaluate marketing and advertising strategies and the names and addresses of
21 growers and shippers maintained by commodity commissions.

22 (8) Financial statements and business information and reports submit-
23 ted by a legal entity to a port district organized under title 70, Idaho Code,
24 in connection with a business agreement, or with a development proposal or
25 with a financing application for any industrial, manufacturing, or other
26 business activity within a port district.

27 (9) Names and addresses of seed companies, seed crop growers, seed crop
28 consignees, locations of seed crop fields, variety name and acreage by vari-
29 ety. Upon the request of the owner of the proprietary variety, this infor-
30 mation shall be released to the owner. Provided however, that if a seed crop
31 has been identified as diseased or has been otherwise identified by the Idaho
32 department of agriculture, other state departments of agriculture, or the
33 United States department of agriculture to represent a threat to that par-
34 ticular seed or commercial crop industry or to individual growers, infor-
35 mation as to test results, location, acreage involved and disease symptoms
36 of that particular seed crop, for that growing season, shall be available
37 for public inspection and copying. This exemption shall not supersede the
38 provisions of section 22-436, Idaho Code, nor shall this exemption apply to
39 information regarding specific property locations subject to an open burn-
40 ing of crop residue pursuant to section 39-114, Idaho Code, names of persons
41 responsible for the open burn, acreage and crop type to be burned, and time
42 frames for burning.

43 (10) Information obtained from books, records and accounts required in
44 chapter 47, title 22, Idaho Code, to be maintained by the Idaho oilseed com-
45 mission and pertaining to the individual production records of oilseed grow-
46 ers.

47 (11) Records of any risk retention or self-insurance program prepared
48 in anticipation of litigation or for analysis of or settlement of potential
49 or actual money damage claims against a public entity and its employees or
50 against the industrial special indemnity fund except as otherwise discov-

1 erable under the Idaho or federal rules of civil procedure. These records
2 shall include, but are not limited to, claims evaluations, investigatory
3 records, computerized reports of losses, case reserves, internal documents
4 and correspondence relating thereto. At the time any claim is concluded,
5 only statistical data and actual amounts paid in settlement shall be deemed
6 a public record unless otherwise ordered to be sealed by a court of competent
7 jurisdiction. Provided however, nothing in this subsection is intended to
8 limit the attorney-client privilege or attorney work product privilege oth-
9 erwise available to any public agency or independent public body corporate
10 and politic.

11 (12) Records of laboratory test results provided by or retained by the
12 Idaho food quality assurance laboratory. Nothing in this subsection shall
13 limit the use which can be made, or availability of such information if used,
14 for regulatory purposes or its admissibility in any enforcement proceeding.

15 (13) Reports required to be filed under chapter 13, title 62, Idaho
16 Code, identifying electrical or natural or manufactured gas consumption
17 data for an individual customer or account.

18 (14) Voluntarily prepared environmental audits, and voluntary disclo-
19 sures of information submitted on or before December 31, 1997, to an environ-
20 mental agency, which are claimed to be confidential business information.

21 (15) Computer programs developed or purchased by or for any public
22 agency or independent public body corporate and politic for its own use. As
23 used in this subsection, "computer program" means a series of instructions
24 or statements which permit the functioning of a computer system in a manner
25 designed to provide storage, retrieval and manipulation of data from the
26 computer system, and any associated documentation and source material that
27 explain how to operate the computer program. Computer program does not in-
28 clude:

29 (a) The original data including, but not limited to, numbers, text,
30 voice, graphics and images;

31 (b) Analysis, compilation and other manipulated forms of the original
32 data produced by use of the program; or

33 (c) The mathematical or statistical formulas that would be used if the
34 manipulated forms of the original data were to be produced manually.

35 (16) Active investigative records and trademark usage audits of the
36 Idaho potato commission specifically relating to the enforcement of chapter
37 12, title 22, Idaho Code, until the commencement of formal proceedings as
38 provided by rules of the commission; purchase and sales information sub-
39 mitted to the Idaho potato commission during a trademark usage audit, and
40 investigation or enforcement proceedings. Inactive investigatory records
41 shall be disclosed unless the disclosure would violate the standards set
42 forth in subsection (1) (a) through (f) of section 74-124, Idaho Code. Noth-
43 ing in this subsection shall limit the use which can be made, or availability
44 of such information if used, for regulatory purposes or its admissibility in
45 any enforcement proceeding.

46 (17) All records copied or obtained by the director of the department of
47 agriculture or his designee as a result of an inspection pursuant to section
48 25-3806, Idaho Code, except:

49 (a) Records otherwise deemed to be public records not exempt from dis-
50 closure pursuant to this chapter; and

1 (b) Inspection reports, determinations of compliance or noncompliance
2 and all other records created by the director or his designee pursuant
3 to section 25-3806, Idaho Code.

4 (18) All data and information collected by the division of animal indus-
5 tries or the state brand board pursuant to the provisions of section 25-207B,
6 Idaho Code, or rules promulgated thereunder.

7 (19) Records disclosed to a county official by the state tax commission
8 pursuant to subsection (4) (c) of section 63-3029B, Idaho Code.

9 (20) Records, data, information and materials collected, developed,
10 generated, ascertained or discovered during the course of academic research
11 at public institutions of higher education if the disclosure of such could
12 reasonably affect the conduct or outcome of the research, or the ability of
13 the public institution of higher education to patent or copyright the re-
14 search or protect intellectual property.

15 (21) Records, data, information and materials collected or utilized
16 during the course of academic research at public institutions of higher ed-
17 ucation provided by any person or entity other than the public institution
18 of higher education or a public agency.

19 (22) The exemptions from disclosure provided in subsections (20) and
20 (21) of this section shall apply only until the academic research is pub-
21 licly released, copyrighted or patented, or until the academic research
22 is completed or terminated. At such time, the records, data, information,
23 and materials shall be subject to public disclosure unless: (a) another
24 exemption in this chapter applies; (b) such information was provided to the
25 institution subject to a written agreement of confidentiality; or (c) public
26 disclosure would pose a danger to persons or property.

27 (23) The exemptions from disclosure provided in subsections (20) and
28 (21) of this section do not include basic information about a particular
29 research project that is otherwise subject to public disclosure, such as the
30 nature of the academic research, the name of the researcher, and the amount
31 and source of the funding provided for the project.

32 (24) Records of a county assessor, the state tax commission, a county
33 board of equalization or the state board of tax appeals containing the fol-
34 lowing information: (i) lists of personal property required to be filed pur-
35 suant to section 63-302, Idaho Code, and operating statements required to
36 be filed pursuant to section 63-404, Idaho Code, and (ii) confidential com-
37 mercial or financial information including trade secrets. Except with re-
38 spect to lists of personal property required to be filed pursuant to section
39 63-302, Idaho Code, and the operator statements required to be filed pur-
40 suant to section 63-404, Idaho Code, it shall be the responsibility of the
41 taxpayer to give notice of its claim to exemption by stamping or marking each
42 page or the first page of each portion of documents so claimed. No records
43 that are exempt pursuant to this subsection shall be disclosed without the
44 consent of the taxpayer except as follows:

45 (a) To any officer, employee or authorized representative of the state
46 or the United States, under a continuing claim of confidentiality, as
47 necessary to carry out the provisions of state or federal law or when
48 relevant to any proceeding thereunder.

49 (b) In the publication of statistics or reports as long as the statis-
50 tics or reports do not reasonably lead to the identification of the spe-

1 cific taxpayer or information submitted by taxpayers exempt pursuant to
2 this subsection.

3 (c) To the board of tax appeals or the district court as evidence or
4 otherwise in connection with an appeal of the taxpayer's property tax
5 assessment, but only if the board or the court, as applicable, has en-
6 tered a protective order specifying that the taxpayer information may
7 not be disclosed by any person conducting or participating in the action
8 or proceeding, except as authorized by the board or the court in accor-
9 dance with applicable law.

10 (d) Nothing in this subsection shall prevent disclosure of the follow-
11 ing information:

- 12 (i) Name and mailing address of the property owner;
- 13 (ii) A parcel number;
- 14 (iii) A legal description of real property;
- 15 (iv) The square footage and acreage of real property;
- 16 (v) The assessed value of taxable property;
- 17 (vi) The tax district and the tax rate; and
- 18 (vii) The total property tax assessed.

19 (25) Results of laboratory tests which have no known adverse impacts to
20 human health conducted by the Idaho state department of agriculture animal
21 health laboratory, related to diagnosis of animal diseases of individual an-
22 imals or herds, on samples submitted by veterinarians or animal owners un-
23 less:

24 (a) The laboratory test results indicate the presence of a state or fed-
25 erally reportable or regulated disease in animals;

26 (b) The release of the test results is required by state or federal law;
27 or

28 (c) The test result is identified as representing a threat to animal or
29 human health or to the livestock industry by the Idaho state department
30 of agriculture or the United States department of agriculture. Nothing
31 in this subsection shall limit the use which can be made, or availabil-
32 ity of such information if used, for regulatory purposes or its admis-
33 sibility in any enforcement proceeding, or the duty of any person to re-
34 port contagious or infectious diseases as required by state or federal
35 law.

36 (26) Results of laboratory tests conducted by the Idaho state depart-
37 ment of agriculture seed laboratory on samples submitted by seed producers
38 or seed companies. Nothing in this subsection shall limit the use which can
39 be made, or availability of such information pursuant to the provisions of
40 subsections (9) and (10) of section 22-418, Idaho Code.

41 (27) For policies that are owned by private persons, and not by a public
42 agency of the state of Idaho, records of policies, endorsements, affidavits
43 and any records that discuss policies, endorsements and affidavits that may
44 be required to be filed with or by a surplus line association pursuant to
45 chapter 12, title 41, Idaho Code.

46 (28) Individual financial statements of a postsecondary educational
47 institution or a proprietary school submitted to the state board of educa-
48 tion, its director or a representative thereof, for the purpose of regis-
49 tering the postsecondary educational institution or proprietary school pur-

1 suant to section 33-2402 or 33-2403, Idaho Code, or provided pursuant to an
2 administrative rule of the board adopted pursuant to such sections.

3 (29) Information submitted ~~to~~ by insurance companies pursuant to sec-
4 tion ~~421~~-612(17), Idaho Code.

5 (30) Reports, information and other materials exempted by chapter 63,
6 title 41, Idaho Code.

7 SECTION 4. SEVERABILITY. The provisions of this act are hereby declared
8 to be severable and if any provision of this act or the application of such
9 provision to any person or circumstance is declared invalid for any reason,
10 such declaration shall not affect the validity of the remaining portions of
11 this act.