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## IN THE HOUSE OF REPRESENTATIVES

## HOUSE BILL NO. 266

## BY WAYS AND MEANS COMMITTEE

AN ACT
RELATING TO TRANSPORTATION: AMENDING SE

RELATING TO TRANSPORTATION; AMENDING SECTION 41-4909, IDAHO CODE, TO RE-VISE THE TRANSFER FEE IMPOSED ON PETROLEUM PRODUCTS AND TO PROVIDE ALTERNATE MEANS OF DISTRIBUTION OF TRANSFER FEES DEPENDENT ON THE UN-ENCUMBERED BALANCE IN THE PETROLEUM CLEAN WATER TRUST FUND; AMENDING SECTION 41-4910, IDAHO CODE, TO PROVIDE FOR THE DISTRIBUTION OF SPEC-IFIED PORTIONS OF TRANSFER FEES AND TO PROVIDE FOR THE APPLICABILITY OF CERTAIN PROVISIONS OF LAW; AMENDING SECTION 49-402, IDAHO CODE, TO REVISE REGISTRATION FEES; AMENDING SECTION 49-402A, IDAHO CODE, TO RE-VISE REGISTRATION FEES; AMENDING SECTION 49-432, IDAHO CODE, TO REVISE CERTAIN PERMIT FEES; AMENDING SECTION 49-434, IDAHO CODE, TO REVISE REGISTRATION FEES; REPEALING SECTION 49-434, IDAHO CODE, RELATING TO REGISTRATION FEES; AMENDING CHAPTER 4, TITLE 49, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 49-434, IDAHO CODE, TO PROVIDE FOR CRITERIA RELATING TO REGISTRATION, TO PROVIDE FOR REGISTRATION FEES AND TO PRO-VIDE FOR ADDITIONAL SPECIFIED FEES; AMENDING CHAPTER 4, TITLE 49, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 49-457, IDAHO CODE, TO PROVIDE FOR AN ELECTRIC VEHICLE FEE, TO PROVIDE FOR A HYBRID VEHICLE FEE AND TO PROVIDE FOR THE DEPOSIT OF FEES; AMENDING SECTION 49-1004, IDAHO CODE, TO REVISE CERTAIN PERMIT FEES; AMENDING SECTION 57-814, IDAHO CODE, TO PROVIDE FOR THE TRANSFER OF CERTAIN GENERAL FUND COLLECTIONS TO THE BUDGET STABILIZATION FUND AND THE TRANSPORTATION INFRASTRUCTURE FUND, TO PROVIDE FOR THE TRANSPORTATION INFRASTRUCTURE FUND, TO PRO-VIDE FOR DEPOSITS INTO THE FUND AND TO PROVIDE FOR USE OF MONEYS IN THE FUND; AMENDING SECTION 40-718, IDAHO CODE, TO PROVIDE FOR APPROPRIA-TION OF GENERAL FUND MONEYS INTO THE GARVEE DEBT SERVICE FUND; AMENDING 63-2402, IDAHO CODE, TO REVISE THE TAX IMPOSED ON MOTOR FUEL; AMENDING SECTION 63-2412, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE DISTRI-BUTION OF TAX IMPOSED ON MOTOR FUEL; TO PROVIDE FOR SEVERABILITY; AND TO PROVIDE EFFECTIVE DATES.

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

32 SECTION 1. That Section 41-4909, Idaho Code, be, and the same is hereby 33 amended to read as follows:

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

the administrator, but not to exceed twenty-five dollars (\$25.00) for each tank for which application for coverage is made.

- (3) Every owner or operator of a farm tank or residential tank may, if he desires to apply to the trust fund to insure the tank, make application for and pay into the trust fund an initial application fee set by the administrator, but not to exceed twenty-five dollars (\$25.00) for each tank for which application for coverage is made.
- (4) Every owner or operator of a heating tank may, if he desires to apply to the trust fund to insure the tank, make application for and pay into the trust fund an initial application fee set by the administrator, but not to exceed five dollars (\$5.00) for each tank for which application for coverage is made.
- (5) The application for insurance shall be made to the administrator on forms furnished and prescribed by the administrator for the purpose of eliciting reasonably available information as to the type and use of the storage tank, the type of business enterprise of the tank owner or operator, the age of the storage tank, the materials used in the construction of the tank and the inside and outside protective coatings and other corrosion protective measures, leak detection methods, spill and overfill prevention methods of the tank, the location of the tank and its proximity to roads and buildings, the foundation and type of material used as a bedding and fill for the tank, any available inspection records of the tank including the gallons of petroleum products entered into the tank and the gallon dispersements from the tank, and other information that is reasonably prudent in order to obtain a sufficient body of statistical data to determine the relative hazards of various categories of tanks, the potential that future leaks or discharges may occur, and the conditions under which cleanup costs and personal injury and property damage costs may occur and vary in the severity of the release and the resultant costs to the trust fund.
- (6) The administrator shall act upon the application for insurance with all reasonable promptness, and the administrator shall make such investigations of the applicant as the administrator deems advisable to determine if the information contained in the application for insurance is accurate and complete. The administrator shall determine if the applicant's storage tanks meet all the eligibility requirements and promptly notify the applicant of the acceptance or nonacceptance of the application for insurance. The absence of unknown data requested on the application shall not preclude an applicant's acceptance for coverage by the trust fund, if the applicant is otherwise eligible for insurance under this chapter.
- (7) In addition to the application fees received by the trust fund pursuant to this section, the trust fund shall receive the revenue produced by the imposition of a "transfer fee" of one three cents  $(\pm 3^{\circ})$  per gallon on the delivery or storage of all petroleum products as defined in subsection (23) of section 41-4903, Idaho Code, delivered or stored within the state of Idaho. This transfer fee is hereby imposed upon the first licensed distributor who receives, as receipt is determined in section 63-2403, Idaho Code, a petroleum product within this state for the privilege of engaging in the delivery or storage of petroleum products whose delivery or storage may present the danger of a discharge into the environment and thus create the liability to be funded. The fee imposed by this subsection shall not apply

to: (a) petroleum or petroleum products which are first delivered or stored in this state in a container of fifty-five (55) gallons or less if such container is intended to be transferred to the ultimate consumer of the petroleum or petroleum products; or (b) petroleum or petroleum products delivered or stored in this state for the purpose of packaging or repackaging into containers of fifty-five (55) gallons or less if such container is intended to be transferred to the ultimate consumer of the petroleum or petroleum products.

- (8) The transfer fee shall be collected by the commission on all petroleum products delivered or stored within this state after April 1, 1990. This transfer fee shall be in addition to any excise tax imposed on motor fuel or other petroleum products and shall be remitted to the commission with the distributor's monthly report as required in section 63-2406, Idaho Code. The distributor may deduct from his monthly report those gallons of petroleum products returned to a licensed distributor's refinery or pipeline terminal storage or exported from the state when supported by proper documents approved by the commission. For the purpose of carrying out its duties under the provisions of this chapter, the commission shall have the powers 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 The director shall certify to the commission at any time 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, all transfer fees collected pursuant to the provisions of this section shall be subject to distribution pursuant to the provisions of section 41-4910(7), Idaho Code. At any time 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, transfer fees collected pursuant to the provisions of this section shall be subject to the provisions of and distribution pursuant to subsections (1) through (6) of section 41-4910, Idaho Code.
- SECTION 2. 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 one cent (1¢) of every three cents (3¢) of 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. One cent (1¢) of every three cents (3¢) of tThe 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. Two cents (2¢) of every three cents (3¢) of transfer fees collected as provided in this chapter shall be distributed as provided in subsection (6) of this section.

- (2) The provisions of this subsection shall apply to one cent (1¢) of every three cents (3¢) of transfer fees collected as provided in this chapter. 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) The provisions of this subsection shall apply to one cent (1¢) of every three cents (3¢) of transfer fees collected as provided in this chapter. 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) The provisions of this subsection shall apply to one cent (1¢) of every three cents (3¢) of transfer fees collected as provided in this chapter. 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%) to the highway distribution account established in section 40-701, Idaho Code; and
- (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, as that section existed on July 1, 2009.
- (6) Two cents (2¢) of every three cents (3¢) of all transfer fees collected as provided in this chapter shall be distributed to the highway distribution account to be apportioned, notwithstanding any other provision of section 40-701, Idaho Code, as follows:
  - (a) Sixty percent (60%) to the state highway account; and
  - (b) Forty percent (40%) to be distributed pursuant to the provisions of subsections (1) through (7) of section 40-709, Idaho Code.
- (7) Notwithstanding any other provisions of this section, as provided in section 41-4909(10), Idaho Code, at such time that all transfer fees collected become subject to distribution pursuant to the provisions of this subsection, and after distributing the amounts specified in subsections (2) and (3) of this section, all transfer fees collected as provided in this chapter shall be distributed to the highway distribution account to be apportioned, notwithstanding any other provision of section 40-701, Idaho Code, as follows:
  - (a) Sixty percent (60%) to the state highway account; and
  - (b) Forty percent (40%) to be distributed pursuant to the provisions of subsections (1) through (7) of section 40-709, Idaho Code.

SECTION 3. That Section 49-402, Idaho Code, be, and the same is hereby amended to read as follows:

49-402. ANNUAL REGISTRATION. (1) 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:

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 registration system for the purpose of reregistration and notice of expiration.

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 thirty dollars (\$2430.00) and shall be subject to staggered registration for the purpose of reregistration and notice of expiration.
- (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  $\frac{11.25}{11.25}$  and shall be subject to staggered registration for the purpose of reregistration and notice of expiration.
- (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 registration fees for repossession plates shall be as required in subsection (1) of this section for a vehicle one (1) and two (2) years old. All other fees required under chapter 4, title 49, Idaho Code, shall be in addition to the registration fee. The repossession plate shall be subject to staggered registration for the purpose of reregistration and notice of expiration.
- (8) A wrecker or towing business engaged in the process of towing motorized vehicles, which have been wrecked, abandoned, salvaged or may be disabled, may apply for a wrecker plate to be displayed on those vehicles being

towed, provided the power unit is properly registered under this chapter. The registration fees for wrecker plates shall be as required in subsection (1) of this section for a vehicle one (1) and two (2) years old. All other fees required under chapter 4, title 49, Idaho Code, shall be in addition to the registration fee and shall be subject to staggered registration for the purpose of reregistration and notice of expiration.

- (9) In addition to the annual registration fee in this section, there shall be an initial program fee of twenty-five dollars (\$25.00) and an annual program fee of fifteen dollars (\$15.00) for all special license plate programs for those license plates issued pursuant to sections 49-404A, 49-407, 49-408, 49-409, 49-414, 49-416, 49-418 and 49-418D, Idaho Code. For special plates issued pursuant to sections 49-406 and 49-406A, Idaho Code, there shall be an initial program fee of twenty-five dollars (\$25.00) but there shall be no annual renewal fee. For special plates issued pursuant to sections 49-415C, 49-415D, 49-415E, 49-416A, 49-416B, 49-416C, 49-416D, 49-416E, 49-417, 49-417A, 49-417B, 49-417C, 49-417D, 49-417E, 49-418A, 49-418B, 49-418C, 49-418E, 49-419, 49-419A, 49-419B, 49-419C, 49-419D, 49-419E, 49-420, 49-420A, 49-420B, 49-420C, 49-420D, 49-420E, 49-420G, 49-420H, 49-420I, 49-420J, 49-420K, 49-420L and 49-420M, Idaho Code, and any new special plate program effective on and after January 1, 2013, pursuant to section 49-402D, Idaho Code, there shall be an initial program fee of thirty-five dollars (\$35.00) and an annual program fee of twenty-five dollars (\$25.00). The fees contained in this subsection shall be applicable to all new special plate programs and shall be subject to staggered registration for the purpose of reregistration and notice of expiration. The initial program fee and the annual program fee shall be deposited in the state highway account and shall be used to fund the cost of administration of special license plate programs, unless otherwise specified by law.
- (10) Any vehicle that does not meet federal motor vehicle safety standards shall not be registered and shall not be permitted to operate on public highways of the state, as defined in section 40-117, Idaho Code, unless otherwise specifically authorized.
- (11) In addition to annual registration fees as provided in this section, registrants may pay a fee to purchase an Idaho state parks passport authorizing resident motor vehicle entry into all Idaho state parks. Registrants may pay the fee for a one (1) year or two (2) year period of time. The fee shall be ten dollars (\$10.00) for one (1) year and twenty dollars (\$20.00) for two (2) years. All fees collected pursuant to this subsection shall be deposited into the park and recreation fund and shall be subject to appropriation. Fees collected pursuant to this subsection shall not be considered a motor vehicle registration fee as provided in section 17, article VII, of the constitution of the state of Idaho.

SECTION 4. 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  $\frac{1}{1}$  dollars  $\frac{1}{1}$  and twenty-five cents ( $\frac{5.00}{6.25}$ ).
- (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-five dollars (\$205.00) and ten (10) year registrations shall cost thirty-seven dollars and fifty cents (\$30.0037.50) and shall be subject to staggered registration for the purpose of reregistration and notice of expiration.

(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 5. 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:

(c) Thirty (30) day unladen weight permit ......\$60.75.00 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 ..... \$50.0062.50

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

1	Maximum Registered		Tempo	rary Perm	nitted	
2	Gross Weight of Vehicle	Maximum Gross Weight				
3	(Pounds)			(Pounds)		
4	80,000	86,000	96,000	106,000	116,000	129,000
5	<del>50,001-60,000</del> \$225	<del>\$250</del>	<del>\$275</del>	<del>\$300</del>	<del>\$325</del>	<del>\$350</del>
6	80,000	86,000	96,000	106,000	116,000	129,000
7	<u>50,001-60,000</u> \$281.25	\$312.50	\$343.75	\$375.00	\$406.25	\$437.50

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). 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(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 6. 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 or a staggered registration fee for the purpose of reregistration and notice of expiration in accordance with the following schedule.

1	Unladen Weight for Wreckers	Annual Registration Fee		
2	Maximum Gross Weight	Noncommercial and	Commercial	
3 4	For Other Vehicles (Pounds)	Farm Vehicles	<del>Vehicles</del> and Wreckers	
5	-8,001-16,000 inc	\$ 48.00	\$ 48.00	
6	16,001-26,000 inc	-61.08	143.40	
7	26,001-30,000 inc	91.68	223.80	
8	30,001-40,000 inc	130.08	291.60	
9	40,001-50,000 inc	188.28	360.00	
10	50,001-60,000 inc	311.88	515.40	
		Annual Registration Fee		
11	Unladen Weight for Wreckers	Annual Registra	tion Fee	
11 12	Unladen Weight for Wreckers  Maximum Gross Weight	Annual Registra Noncommercial and	tion Fee Commercial	
12	Maximum Gross Weight For Other Vehicles (Pounds)	Noncommercial and	Commercial	
12 13	Maximum Gross Weight For Other Vehicles (Pounds)  8,001-16,000 inc	Noncommercial and	Commercial Vehicles	
12 13 14	Maximum Gross Weight For Other Vehicles (Pounds)  8,001-16,000 inc	Noncommercial and Farm Vehicles	Commercial  Vehicles and Wreckers	
12 13 14 15	Maximum Gross Weight For Other Vehicles (Pounds)  8,001-16,000 inc	Noncommercial and Farm Vehicles \$ 50.40	Commercial Vehicles and Wreckers \$ 50.40	
12 13 14 15 16	Maximum Gross Weight For Other Vehicles (Pounds)  8,001-16,000 inc	Noncommercial and Farm Vehicles  \$ 50.40 64.20	Commercial Vehicles and Wreckers \$ 50.40 150.60	
12 13 14 15 16	Maximum Gross Weight For Other Vehicles (Pounds)  8,001-16,000 inc	Noncommercial and Farm Vehicles  \$ 50.40 64.20 96.24	Commercial Vehicles and Wreckers \$ 50.40 150.60 234.96	

- (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  $\dots \$\frac{15.00}{15.75}$
  - (b) Rental utility trailer with a gross weight of two thousand (2,000) pounds or less ..... \$8.008.40
  - (c) Rental utility trailer with a gross weight over two thousand (2,000) pounds ......\$\frac{15.00}{15.75}\$
- (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 ninety-nine dollars (\$99.00). 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 trailer or semitrailer titled to the registrant if the original registration date is prior to July 1, 2009. The registration document shall be the official record of the status of the nonexpiring registration and no

registration fee shall be required after the initial registration is paid. No validation sticker shall be required or issued for such nonexpiring license plate.

- (i) Registration of a trailer or semitrailer based in another jurisdiction may be issued when the registrant provides a valid jurisdiction title or ownership document and certification statement, and no title transfer will be required.
- (ii) Periodic verification will be made to confirm ownership status. Failure of the owner to comply with the verification request to confirm ownership within thirty (30) days, shall result in cancellation of the permanent plate registration.
- (b) Idaho based trailer manufacturers may purchase trailer and semitrailer registration from the department. The manufacturer may issue the annual registration to foreign-based purchasers utilizing a manufacturer's certificate of origin or manufacturer's statement of origin as proof of ownership. If the foreign-based purchaser subsequently obtains an Idaho nonexpiring registration as provided in paragraph (a) of this subsection prior to annual registration expiration, the amount of the annual registration fee shall be applied to the nonexpiring registration fee provided that the customer acquires a title for such vehicle.
- (c) For rental utility trailers, the registrant may prepay the annual registration for an additional one (1), two (2), three (3) or four (4) years, but in no event shall the optional registration period extend beyond five (5) years. The fee shall be as specified in subsection (3) (b) or (c) of this section. A pressure-sensitive sticker shall be used to validate the license plate. The license plate shall become void if the owner's interest in the rental utility trailer changes during the five (5) year period. If the owner fails to enter the rental utility trailer on the annual renewal application during the five (5) year period, the registration record shall be purged. Any unrenewed plate shall be returned to the department if it is not entered on the renewal application.
- A fleet registration option is available to owners who have (5)twenty-five (25) or more commercial or farm vehicles or any combination thereof. Such owners may register all of their company vehicles with the department in lieu of registering with a county assessor. To qualify the fleet must be owned and operated under the unified control of one (1) person and the vehicles must be physically garaged and maintained in two (2) or more counties. Fleet registration shall not include fleets of rental vehicles. The department shall provide a registration application to the owner and the owner shall provide all information that the department determines is necessary. The department shall devise a special license plate numbering system for fleet-registered vehicles as an alternative to county license plates. The fleet registration application and all subsequent registration renewals shall include the physical address where a vehicle is principally used, garaged and maintained. The fleet owner shall report the physical address to the department upon initial registration, on each renewal, and at any time a vehicle registered under this option is permanently transferred to another location.

- (6) If the ownership of a vehicle changes during the registration period, the original owner may transfer the plate to another vehicle. The remaining fee shall be credited against the cost of the new registration. Refunds may be given for any unexpired portion of the vehicle registration fee if the plate is not transferred by the owner to another vehicle. Any request for refund shall include surrender of the license plate, validation sticker and registration document. Owners of vehicles registered under the international registration plan may request a refund of the unexpired portion of the Idaho vehicle registration fee by presenting evidence from the base jurisdiction that the license plate, validation sticker and registration document have been surrendered. A license plate shall not be transferred to another owner when the ownership of a vehicle changes. The owner shall obtain a replacement plate, validation sticker if required, and a registration document when a plate is lost, destroyed or becomes illegible.
- (7) An administrative fee of four dollars (\$4.00) shall be paid and deposited to the state highway account on all registrations completed by the department under subsection (1) or (8) (a) of this section. Vehicles registered under subsection (8) (b) of this section shall pay the fee provided in section 49-435(2), Idaho Code.
- (8) There shall be paid on all commercial and farm vehicles having a maximum gross weight in excess of sixty thousand (60,000) pounds, a registration fee based upon the maximum gross weight of a vehicle as declared by the owner and the total number of miles driven on roads and highways in the state, county, city and highway district systems in Idaho, and if registered under the international registration plan (IRP), in all other jurisdictions. The appropriate registration fee shall be determined as follows:
  - (a) If the owner registers vehicles under the international registration plan (IRP), the appropriate mileage column shall be determined by the total miles an owner operated a fleet of vehicles on roads and highways in the state, county, city and highway district systems in Idaho and in all other jurisdictions in the preceding year, as defined in section 49-117, Idaho Code, and by the maximum gross weight of each vehicle within a fleet.
  - (b) If the owner registers vehicles under the international registration plan and determines that the average international registration plan fleet miles, calculated by dividing the total IRP fleet miles in all jurisdictions by the number of registered vehicles, is less than fifty thousand one (50,001) miles, the owner may apply to the department for refund of a portion of the registration fees paid, consistent with the fee schedules set forth in this section. The department shall provide an application for the refund. An owner making application for refund under this section shall be subject to auditing as provided in section 49-439, Idaho Code.
  - (c) If the owner is not registering vehicles under the international registration plan, the appropriate mileage column shall be determined by the total miles the owner operated each of the vehicles to be registered on roads and highways in the state, county, city and highway district systems in Idaho in the preceding year and by the maximum gross weight of each vehicle.

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

1	Maximum Gross					
2 3	Weight of Vehicle (Pounds)	Total Miles Driven				
4		<u>1 to</u>	7,501 to	20,001 to	35,001 to	Over
5		<u>7,500</u>	20,000	35,000	50,000	50,000
6	60,001-62,000	\$234	\$ 537	\$ 828	\$1,121	\$1,638
7	62,001-64,000	\$264	\$ 605	\$ 935	\$1,265	\$1,848
8	64,001-66,000	\$294	\$ 674	\$1,042	\$1,409	\$2,058
9	66,001-68,000	\$324	\$ 742	\$1 <b>,</b> 148	\$1 <b>,</b> 553	\$2,268
10	<u>68,001-70,000</u>	\$354	\$ 812	\$1 <b>,</b> 254	\$1 <b>,</b> 696	\$2,478
11	70,001-72,000	\$384	\$ 880	\$1,360	\$1 <b>,</b> 840	\$2,688
12	72,001-74,000	\$414	\$ 949	\$1,466	\$1,983	\$2,898
13	74,001-76,000	\$444	\$1,017	\$1 <b>,</b> 573	\$2,127	\$3,108
14	76,001-78,000	\$474	\$1,087	\$1,679	\$2,271	\$3,318
15	<u>78,001-80,000</u>	\$504	\$1 <b>,</b> 155	\$1 <b>,</b> 785	\$2,415	\$3 <b>,</b> 528
16	80,001-82,000	<u>\$519</u>	\$1,190	\$1,839	\$2,486	\$3,633
17	82,001-84,000	<del></del> \$534	\$1,223	\$1,891	\$2,559	\$3 <b>,</b> 738
18	84,001-86,000	\$549	\$1,258	\$1 <b>,</b> 945	\$2 <b>,</b> 630	\$3 <b>,</b> 843
19	86,001-88,000	\$564	\$1,293	\$1 <b>,</b> 997	\$2 <b>,</b> 703	\$3 <b>,</b> 948
20	88,001-90,000	\$579	\$1,327	\$2,051	\$2,774	\$4,053
21	90,001-92,000	\$594	\$1,361	\$2,104	\$2,847	\$4,158
22	92,001-94,000	\$609	\$1,395	\$2,157	\$2,918	\$4,263
23	94,001-96,000	\$624	\$1,430	\$2,210	\$2,990	\$4,368
24	96,001-98,000	\$639	\$1,465	\$2 <b>,</b> 263	\$3 <b>,</b> 062	\$4 <b>,</b> 473
25	98,001-100,000	\$654	\$1,498	\$2 <b>,</b> 316	\$3,134	\$4 <b>,</b> 578
26	100,001-102,000	\$669	\$1,533	\$2,370	\$3,206	\$4 <b>,</b> 683
27	102,001-104,000	\$684	<u>\$1,568</u>	<u>\$2,422</u>	\$3 <b>,</b> 277	\$4,788
28	104,001-106,000	\$699	\$1 <b>,</b> 602	<u>\$2,476</u>	\$3 <b>,</b> 350	\$4,893
29	106,001-108,000	\$714	<u>\$1,636</u>	\$2 <b>,</b> 528	<u>\$3,421</u>	\$4,998
30	108,001-110,000	\$729	\$1 <b>,</b> 671	\$2 <b>,</b> 582	\$3 <b>,</b> 493	\$5 <b>,</b> 103
31	110,001-112,000	\$744	<u>\$1,705</u>	<u>\$2,636</u>	<u>\$3,565</u>	\$5 <b>,</b> 208
32	112,001-114,000	\$759	<u>\$1,740</u>	\$2 <b>,</b> 688	\$3 <b>,</b> 637	\$5 <b>,</b> 313
33	114,001-116,000	\$774	<u>\$1,773</u>	\$2 <b>,</b> 742	\$3 <b>,</b> 709	\$5 <b>,</b> 418
34	116,001-118,000	\$789	\$1,808	<u>\$2,794</u>	\$3 <b>,</b> 781	\$5 <b>,</b> 523
35	118,001-120,000	\$804	\$1,843	<u>\$2,848</u>	\$3 <b>,</b> 852	\$5 <b>,</b> 628
36	120,001-122,000	\$819	<u>\$1,877</u>	\$2 <b>,</b> 901	\$3 <b>,</b> 925	\$5 <b>,</b> 733
37	122,001-124,000	\$834	<u>\$1,911</u>	\$2 <b>,</b> 954	\$3 <b>,</b> 996	\$5 <b>,</b> 838
38	124,001-126,000	\$849	<u>\$1,946</u>	\$3 <b>,</b> 007	<u>\$4,068</u>	\$5 <b>,</b> 943
39	126,001-128,000	\$864	<u>\$1,980</u>	\$3 <b>,</b> 060	<u>\$4,140</u>	\$6,048
40	128,001-129,000	\$879	<u>\$2,014</u>	\$3 <b>,</b> 113	\$4,212	\$6 <b>,</b> 153

- (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  $\frac{\text{fifty-five sixty-seven}}{\text{fifty-five sixty-seven}} \text{ dollars and seventy-five cents } (\$255267.75).$  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 or renewal of registration, or an owner may pay at least one-quarter (1/4) of the annual registration fee due. The remainder of the annual Idaho registration fee shall be paid in three (3) equal installments on dates as billed by the department.
- (11) An owner registering or renewing a registration under subsection (8) (a) of this section electing to use installment payments as provided in subsection (10) of this section, shall pay all of the fees due to other IRP jurisdictions in addition to one-quarter (1/4) of the Idaho fee due at the time of registration or reregistration. The remainder of the annual Idaho registration fee shall be paid in three (3) equal installments on dates as billed by the department.
- (12) If any vehicle or combinations of vehicles haul nonreducible loads, as authorized under the provisions of section 49-1004, Idaho Code, and weigh less than the starting weights per axle configuration listed in column 1 of subsection (2), section 49-1004, Idaho Code, then and in that event there shall be paid for that vehicle, in addition to the other fees

required in this section, an additional use fee of 2.1 mills per mile for each two thousand (2,000) pounds or fraction thereof of the maximum gross weight in excess of those set forth in section 49-1001, Idaho Code.

SECTION 7. That Section 49-434, Idaho Code, be, and the same is hereby repealed.

SECTION 8. That Chapter 4, Title 49, Idaho Code, be, and the same is hereby amended by the addition thereto of a  $\underline{\text{NEW SECTION}}$ , to be known and designated as Section 49-434, Idaho Code, and 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 or a staggered registration fee for the purpose of reregistration and notice of expiration in accordance with the following schedule:

14	Unladen Weight for Wreckers	Annual Registration Fee		
15	Maximum Gross Weight	Noncommercial and	Commercial	
16	For Other Vehicles (Pounds)	Farm Vehicles	Vehicles	
17			and Wreckers	
18	8,001-16,000 inc	\$ 52.92	\$ 52.92	
19	16,001-26,000 inc	67.32	158.16	
20	26,001-30,000 inc	101.04	246.72	
21	30,001-40,000 inc	143.40	321.48	
22	40,001-50,000 inc	207.60	396.96	
23	50,001-60,000 inc	343.92	568.20	

- (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 .......\$16.54
  - (b) Rental utility trailer with a gross weight of two thousand (2,000) pounds or less ......\$8.82
  - (c) Rental utility trailer with a gross weight over two thousand (2,000) pounds ......\$16.54
- (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 ninety-nine dollars (\$99.00). 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 trailer

or semitrailer titled to the registrant if the original registration date is prior to July 1, 2009. The registration document shall be the official record of the status of the nonexpiring registration and no registration fee shall be required after the initial registration is paid. No validation sticker shall be required or issued for such nonexpiring license plate.

- (i) Registration of a trailer or semitrailer based in another jurisdiction may be issued when the registrant provides a valid jurisdiction title or ownership document and certification statement, and no title transfer will be required.
- (ii) Periodic verification will be made to confirm ownership status. Failure of the owner to comply with the verification request to confirm ownership within thirty (30) days shall result in cancellation of the permanent plate registration.
- (b) Idaho-based trailer manufacturers may purchase trailer and semitrailer registration from the department. The manufacturer may issue the annual registration to foreign-based purchasers utilizing a manufacturer's certificate of origin or manufacturer's statement of origin as proof of ownership. If the foreign-based purchaser subsequently obtains an Idaho nonexpiring registration as provided in paragraph (a) of this subsection prior to annual registration expiration, the amount of the annual registration fee shall be applied to the nonexpiring registration fee provided that the customer acquires a title for such vehicle.
- (c) For rental utility trailers, the registrant may prepay the annual registration for an additional one (1), two (2), three (3) or four (4) years, but in no event shall the optional registration period extend beyond five (5) years. The fee shall be as specified in subsection (3) (b) or (c) of this section. A pressure-sensitive sticker shall be used to validate the license plate. The license plate shall become void if the owner's interest in the rental utility trailer changes during the five (5) year period. If the owner fails to enter the rental utility trailer on the annual renewal application during the five (5) year period, the registration record shall be purged. Any unrenewed plate shall be returned to the department if it is not entered on the renewal application.
- twenty-five (25) or more commercial or farm vehicles or any combination thereof. Such owners may register all of their company vehicles with the department in lieu of registering with a county assessor. To qualify, the fleet must be owned and operated under the unified control of one (1) person and the vehicles must be physically garaged and maintained in two (2) or more counties. Fleet registration shall not include fleets of rental vehicles. The department shall provide a registration application to the owner and the owner shall provide all information that the department determines is necessary. The department shall devise a special license plate numbering system for fleet-registered vehicles as an alternative to county license plates. The fleet registration application and all subsequent registration renewals shall include the physical address where a vehicle is principally used, garaged and maintained. The fleet owner shall report the physical address to

the department upon initial registration, on each renewal, and at any time a vehicle registered under this option is permanently transferred to another location.

- (6) If the ownership of a vehicle changes during the registration period, the original owner may transfer the plate to another vehicle. The remaining fee shall be credited against the cost of the new registration. Refunds may be given for any unexpired portion of the vehicle registration fee if the plate is not transferred by the owner to another vehicle. Any request for refund shall include surrender of the license plate, validation sticker and registration document. Owners of vehicles registered under the international registration plan may request a refund of the unexpired portion of the Idaho vehicle registration fee by presenting evidence from the base jurisdiction that the license plate, validation sticker and registration document have been surrendered. A license plate shall not be transferred to another owner when the ownership of a vehicle changes. The owner shall obtain a replacement plate, validation sticker if required, and a registration document when a plate is lost, destroyed or becomes illegible.
- (7) An administrative fee of four dollars (\$4.00) shall be paid and deposited to the state highway account on all registrations completed by the department under subsection (1) or (8) (a) of this section. Vehicles registered under subsection (8) (b) of this section shall pay the fee provided in section 49-435(2), Idaho Code.
- (8) There shall be paid on all commercial and farm vehicles having a maximum gross weight in excess of sixty thousand (60,000) pounds, a registration fee based upon the maximum gross weight of a vehicle as declared by the owner and the total number of miles driven on roads and highways in the state, county, city and highway district systems in Idaho, and if registered under the international registration plan (IRP), in all other jurisdictions. The appropriate registration fee shall be determined as follows:
  - (a) If the owner registers vehicles under the international registration plan (IRP), the appropriate mileage column shall be determined by the total miles an owner operated a fleet of vehicles on roads and highways in the state, county, city and highway district systems in Idaho and in all other jurisdictions in the preceding year, as defined in section 49-117, Idaho Code, and by the maximum gross weight of each vehicle within a fleet.
  - (b) If the owner registers vehicles under the international registration plan and determines that the average international registration plan fleet miles, calculated by dividing the total IRP fleet miles in all jurisdictions by the number of registered vehicles, is less than fifty thousand one (50,001) miles, the owner may apply to the department for refund of a portion of the registration fees paid, consistent with the fee schedules set forth in this section. The department shall provide an application for the refund. An owner making application for refund under this section shall be subject to auditing as provided in section 49-439, Idaho Code.
  - (c) If the owner is not registering vehicles under the international registration plan, the appropriate mileage column shall be determined by the total miles the owner operated each of the vehicles to be registered on roads and highways in the state, county, city and highway dis-

trict systems in Idaho in the preceding year and by the maximum gross weight of each vehicle.

3	Maximum Gross					
4 5	Weight of Vehicle (Pounds)	Total Miles Driven				
6		1 to	7,501 to	20,001 to	35 001 +0	0,,,,
7		7,500	20,000	35,000	50,000	Over 50,000
8	60,001-62,000	, \$246	\$ 563	\$ 870	\$1 <b>,</b> 177	\$1,720
9	62,001-64,000	\$277	\$ 635	\$ 981	\$1 <b>,</b> 329	\$1,720
10	64,001-66,000	\$309	\$ 708	\$1,094	\$1,480	\$2,161
11	66,001-68,000	\$341	\$ 779	\$1,205	\$1,631	\$2,381
12	68,001-70,000	\$372	\$ 852	\$1,316	\$1,781	\$2,602
13	70,001-72,000	\$404	\$ 924	\$1,428	\$1,932	\$2,822
14	72,001-74,000	\$434	\$ 997	\$1,539	\$2,083	\$3,043
15	74,001-76,000	\$466	\$1,068	\$1,652	\$2,234	\$3,263
16	76,001-78,000	\$497	\$1,141	\$1 <b>,</b> 763	\$2,385	\$3 <b>,</b> 484
17	78,001-80,000	\$529	\$1,213	\$1,874	\$2,536	\$3 <b>,</b> 704
18	80,001-82,000	\$545	\$1 <b>,</b> 249	\$1 <b>,</b> 930	\$2 <b>,</b> 611	\$3 <b>,</b> 815
19	82,001-84,000	\$561	\$1 <b>,</b> 284	\$1 <b>,</b> 986	\$2 <b>,</b> 687	\$3 <b>,</b> 925
20	84,001-86,000	\$577	\$1 <b>,</b> 321	\$2 <b>,</b> 042	\$2 <b>,</b> 762	\$4 <b>,</b> 035
21	86,001-88,000	\$592	\$1 <b>,</b> 357	\$2 <b>,</b> 097	\$2 <b>,</b> 838	\$4 <b>,</b> 145
22	88,001-90,000	\$607	\$1 <b>,</b> 394	\$2 <b>,</b> 153	\$2 <b>,</b> 913	\$4 <b>,</b> 256
23	90,001-92,000	\$624	\$1 <b>,</b> 429	\$2 <b>,</b> 209	\$2 <b>,</b> 989	\$4,366
24	92,001-94,000	\$639	\$1 <b>,</b> 465	\$2 <b>,</b> 265	\$3 <b>,</b> 064	\$4 <b>,</b> 476
25	94,001-96,000	\$655	\$1 <b>,</b> 502	\$2,321	\$3,140	\$4,586
26	96,001-98,000	\$671	\$1 <b>,</b> 538	\$2 <b>,</b> 376	\$3,215	\$4 <b>,</b> 697
27	98,001-100,000	\$687	\$1 <b>,</b> 573	\$2,432	\$3 <b>,</b> 291	\$4,807
28	100,001-102,000	\$702	\$1,610	\$2,488	\$3 <b>,</b> 366	\$4 <b>,</b> 917
29	102,001-104,000	\$718	\$1,646	\$2,543	\$3,441	\$5 <b>,</b> 027
30	104,001-106,000	\$734	\$1 <b>,</b> 682	\$2 <b>,</b> 600	\$3 <b>,</b> 517	\$5 <b>,</b> 138
31	106,001-108,000	\$750	\$1 <b>,</b> 718	\$2 <b>,</b> 655	\$3 <b>,</b> 592	\$5 <b>,</b> 248
32	108,001-110,000	\$765	\$1 <b>,</b> 754	\$2 <b>,</b> 711	\$3 <b>,</b> 668	\$5 <b>,</b> 358
33	110,001-112,000	\$782	\$1 <b>,</b> 790	\$2 <b>,</b> 767	\$3 <b>,</b> 743	\$5 <b>,</b> 468
34	112,001-114,000	\$797	\$1 <b>,</b> 827	\$2 <b>,</b> 822	\$3 <b>,</b> 819	\$5 <b>,</b> 579
35	114,001-116,000	\$813	\$1 <b>,</b> 862	\$2 <b>,</b> 879	\$3 <b>,</b> 894	\$5 <b>,</b> 689
36	116,001-118,000	\$828	\$1 <b>,</b> 899	\$2 <b>,</b> 934	\$3 <b>,</b> 970	\$5 <b>,</b> 799
37	118,001-120,000	\$845	\$1 <b>,</b> 935	\$2 <b>,</b> 990	\$4 <b>,</b> 045	\$5 <b>,</b> 909
38	120,001-122,000	\$860	\$1 <b>,</b> 971	\$3,046	\$4,121	\$6 <b>,</b> 020
39	122,001-124,000	\$875	\$2 <b>,</b> 007	\$3,101	\$4 <b>,</b> 196	\$6,130
40	124,001-126,000	\$892	\$2,043	\$3 <b>,</b> 158	\$4 <b>,</b> 271	\$6 <b>,</b> 240

1	Maximum Gross					
2	Weight of Vehicle					
3	(Pounds)		Total	Miles Driv	en	
4		1 to	7,501 to	20,001 to	35,001 to	Over
5		7,500	20,000	35,000	50,000	50,000
6	126,001-128,000	\$907	\$2 <b>,</b> 079	\$3,213	\$4,347	\$6 <b>,</b> 350
7 128,001-129,000	\$923	\$2 <b>,</b> 115	\$3 <b>,</b> 269	\$4,422	\$6,461	

- (d) In addition to the fees set forth in paragraphs (a) and (c) of this subsection, 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 eighty-one dollars and fourteen cents (\$281.14). The provisions of section 49-437(2), Idaho Code, shall not apply to vehicles registered under this paragraph.
- (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 (c) of this section may elect to pay the full annual registration fee at the time of registration or renewal of registration, or an owner may pay at least one-quarter (1/4) of the annual registration fee due. The remainder of the annual Idaho registration fee shall be paid in three (3) equal installments on dates as billed by the department.
- (11) An owner registering or renewing a registration under subsection (8) (a) of this section electing to use installment payments as provided in

subsection (10) of this section shall pay all of the fees due to other IRP jurisdictions in addition to one-quarter (1/4) of the Idaho fee due at the time of registration or reregistration. The remainder of the annual Idaho registration fee shall be paid in three (3) equal installments on dates as billed by the department.

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

SECTION 9. That Chapter 4, Title 49, Idaho Code, be, and the same is hereby amended by the addition thereto of a  $\underline{\text{NEW SECTION}}$ , to be known and designated as Section 49-457, Idaho Code, and to read as follows:

- 49-457. ELECTRIC VEHICLE FEE -- HYBRID VEHICLE FEE. (1) An electric vehicle fee of two hundred five dollars (\$205) shall be collected in addition to all other registration fees assessed pursuant to this chapter on each electric vehicle registered.
- (2) A hybrid vehicle fee of one hundred dollars (\$100) shall be collected in addition to all other registration fees assessed pursuant to this chapter on each hybrid vehicle registered.
- (3) All fees provided for in this section shall be deposited to the highway distribution account as established in section 40-701, Idaho Code, and shall be apportioned as provided for in that section.

SECTION 10. That Section 49-1004, Idaho Code, be, and the same is hereby amended to read as follows:

- 49-1004. PERMITS FOR OVERWEIGHT OR OVERSIZE LOADS -- SPECIAL ROUTES AND ANNUAL PERMITS. (1) Upon application in writing to the board or other proper authorities in charge of, or having jurisdiction over a highway, the board or authorities may in their discretion issue a special permit to the owner or operator of any vehicle allowing vehicles or loads having a greater weight or size than permitted by law to be moved or carried over and on the highways and bridges.
  - (a) Special permits shall be in writing and may limit the time of use and operation over the particular highways and bridges which may be traversed and may contain any special conditions and require any undertaking or other security as the board or other proper authority shall deem to be necessary to protect the highways and bridges from injury, or provide 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. Such fees are based on the number of axles on the vehicle or combination of vehicles and the total gross weight.

11		Column 1	Column 2
12		Gross weight of vehicle	Gross weight of vehicle
13		and load in	and load in
14	Number of axles	pounds	pounds
15	2	40,001	_
16	3	54,001	_
17	4	68,001	_
18	5	80,001	131,001
19	6	97,001	148,001
20	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 five cents  $(45^{\circ})$  per mile and increase four five cents  $(45^{\circ})$  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 dollar and two twenty-eight cents (\$1.0228) per mile and increase seven nine cents  $(79^{\circ})$  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  $\frac{\text{four}}{\text{five}}$  cents (45¢) 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 violation shall be deemed for all purposes to be a violation of the provisions of this chapter.
- (4) An annual special route permit authorizing travel on designated 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 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 route which provides a thoroughfare for interstate carriers to pass through the state. State routes designated by the legislature and identified on a map entitled "Designated 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.
- (1) 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.
- (u) SH-38 from milepost 0.689 to milepost 1.318 at Malad.
- (v) SH-27 from its junction with SH-25 (Paul) to its junction with I-84B (Burley); I-84B to its junction with SH-27; SH-27 to milepost 0 (Oaklev).
- (w) SH-81 from its junction with SH-77 (Malta) to its junction with US-30 (Burley).

(x) US-30 from junction with SH-81 at Burley to junction with SH-50 at Kimberly.

- (y) US-93 spur from junction with US-30 to junction with US-93 at Twin Falls.
- (z) US-93 from junction with US-93 spur to junction with US-30 at Twin Falls.
- (aa) US-30 from junction with SH-74 at Twin Falls to junction with I-84 business loop at Bliss.
- (bb) US-26 from its junction with SH-75 (Shoshone) to its junction with I-84 exit 141 westbound ramps (Bliss); I-84 business loop from its junction with I-84 exit 141 westbound ramps to its junction with US-30 (Bliss).
- (cc) SH-46 spur from its junction with SH-46 (Wendell) to its junction with I-84 exit 155 eastbound ramps.
- (dd) SH-46 from its junction with US-20 to its junction with I-84 exit 157 eastbound ramps (Wendell).
- (ee) US-20 from junction with US-93 at Carey to junction with I-84 business loop at interchange 95; I-84 business loop from interchange 95 to junction with SH-51; SH-51 to junction with SH-67.
- (ff) SH-51 from junction with SH-67 to junction with SH-78.
- (gg) SH-44 from its junction with SH-55 (Eagle) to its junction with I-84 exit 25 eastbound ramps.
- (hh) US-20/26 from its junction with US-95 (Parma) to its junction with I-84 exit 26 westbound ramps.
- (ii) US-20 from junction with US-33 at Sugar City south to junction with US-20 business loop/Holmes Avenue; US-20 business loop/Holmes Avenue south to junction with US-26/Yellowstone; US-26 from intersection with US-20 business loop/Holmes Avenue south to Gallatin.
- Additions or deletions to the approved state routes specified in this subsection shall be made only with the approval of the state legislature.
- (5) An annual administrative permit fee for operating on designated routes at the weights specified in subsection (4) of this section shall be set by the board for travel on state routes and by the local public highway agency for travel on routes under its jurisdiction, but not to exceed a maximum of fifty dollars (\$50.00) per vehicle. The annual administrative permit fee shall cover administrative costs. Local public highway agencies are authorized to issue special permits and such permits shall be in writing. Administrative permit fees for permits issued by a local public highway agency shall be retained by the local public highway agency to cover administrative costs, and administrative permit fees for permits issued by the department shall be retained by the department to cover administrative costs. In addition to the annual administrative permit fee and the appropriate registration fee for weights up to one hundred five thousand five hundred (105,500) pounds, the appropriate vehicle registration fees for weights over one hundred five thousand five hundred (105,500) pounds shall be calculated and collected in accordance with the fee schedules set forth in section 49-432 or 49-434, Idaho Code.
  - (6) (a) In any action or proceeding brought for the purpose of setting aside a special permit issued pursuant to this section, in which any party seeks a stay or seeks a temporary restraining order or preliminary

injunction against the department, other appropriate authority, the state of Idaho or any party requesting the permit, the court may require bond as provided in rule 65(c) of the Idaho rules of civil procedure, in an amount not to exceed ten percent (10%) of the shipper's or transporter's insured value of the product or material to be transported under the provisions of the permit. If any attorney's fees and/or costs are awarded to the department or other state actor, such bond may be used to satisfy that award and all awarded amounts shall be paid to the state highway account established in section 40-702, Idaho Code.

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

SECTION 11. That Section 57-814, Idaho Code, be, and the same is hereby amended to read as follows:

- 57-814. BUDGET STABILIZATION FUND. (1) There is hereby created in the state treasury the budget stabilization fund for the purpose of meeting general fund revenue shortfalls and to meet expenses incurred as the result of a major disaster declared by the governor. All moneys in the budget reserve account at the date of approval of this act shall be transferred to the budget stabilization fund. Interest earnings from the investment of moneys in this fund by the state treasurer shall be credited to the permanent building account subject to the provisions of section 67-1210, Idaho Code.
- (2) Subject to the requirements of section 63-3203, Idaho Code, the state controller shall annually transfer moneys from the general fund to the budget stabilization fund subject to the following criteria:
  - (a) If the state controller certifies that the receipts to the general fund for the fiscal year just ending have exceeded the receipts of the previous fiscal year by more than four percent (4%), then the state controller shall transfer two-thirds (2/3) of all such general fund collections in excess of said four percent (4%) increase to the budget stabilization fund and shall transfer one-third (1/3) of all such general fund collections in excess of said four percent (4%) increase to the transportation infrastructure fund as provided for in subsection (5) of this section, up to a maximum of one percent (1%) of the actual general fund collections of the fiscal year just ending. The state controller shall make the transfers in four (4) equal amounts during September, December, March and June of the next fiscal year.
  - (b) The amount of moneys in the budget stabilization fund shall not exceed ten percent (10%) of the total general fund receipts for the fiscal year just ending.
  - (c) The state controller shall transfer moneys in the budget stabilization fund in excess of the limit imposed in subsection (2)(b) of this section to the general fund.
- (3) If a majority of the membership of each house of the legislature adopt a concurrent resolution requesting the amount of the transfer speci-

fied in subsection (2) of this section be reduced, the state controller shall reduce the amount of the transfer.

- (4) Appropriations of moneys from the budget stabilization fund in any year shall be limited to fifty percent (50%) after the fund balance has reached ten percent (10%).
- (5) There is hereby created in the state treasury the transportation infrastructure fund to which shall be credited moneys as provided for in subsection (2)(a) of this section. Interest earned on the investment of idle moneys in the fund shall be paid to the fund. Moneys deposited in the fund pursuant to subsection (2)(a) of this section shall be transferred to the GARVEE debt service fund established in section 40-718(2), Idaho Code, for purposes as set forth within that subsection.
- SECTION 12. That Section 40-718, Idaho Code, be, and the same is hereby amended to read as follows:
- 40-718. GARVEE FUNDS ESTABLISHED -- CAPITAL PROJECT FUND -- DEBT SER-VICE FUND. (1) There is established in the state treasury a fund known as the "GARVEE Capital Project Fund" which shall include:
  - (a) Any draw by the board of proceeds from the transportation bonds or notes issued by the Idaho housing and finance association in accordance with chapter 62, title 67, Idaho Code.
  - (b) Interest earned on the investment of idle moneys in the GARVEE capital project fund shall be paid to the GARVEE capital project fund.
- Disbursements from this fund shall be made for projects in accordance with chapter 3, title 40, Idaho Code. All moneys in the fund are hereby continuously appropriated to the department.
- (2) There is established in the state treasury a fund known as the "GARVEE Debt Service Fund" for the purpose of paying the principal, interest and other amounts required for transportation bonds or notes of the Idaho housing and finance association in accordance with chapter 62, title 67, Idaho Code. The fund shall include:
  - (a) Amounts transferred from the state highway account upon certification by the Idaho housing and finance association to the state controller, state treasurer and the board as necessary for payment of principal, interest and other amounts required for transportation bonds or notes.
  - (b) Amounts distributed pursuant to section 63-2520 (b) (5), Idaho Code. Provided that such moneys distributed to the GARVEE debt service fund pursuant to this paragraph shall be used in combination with the amounts provided for in paragraph (a) of this subsection and shall be used for payment of principal, interest and other amounts required for transportation bonds or notes.
  - (c) Interest earned on the investment of idle moneys in the GARVEE debt service fund shall be paid to the GARVEE debt service fund.
  - (\$10,000,000) from the general fund for fiscal year 2016, which amount shall continue to be appropriated each fiscal year thereafter until such time as the Idaho housing and finance association certifies that any transportation (GARVEE) bonds or notes are adequately paid for, in accordance with chapter 62, title 67, Idaho Code.

From moneys within this fund, there are hereby continuously appropriated such amounts as, from time to time, shall be certified by the Idaho housing and finance association to the state controller, state treasurer and the board as necessary for payment of principal, interest and other amounts required for transportation bonds or notes of the Idaho housing and finance association in accordance with chapter 62, title 67, Idaho Code, which amounts shall be paid over as directed by the association.

 SECTION 13. That Section 63-2402, Idaho Code, be, and the same is hereby amended to read as follows:

- 63-2402. IMPOSITION OF TAX UPON MOTOR FUEL. (1) A tax is hereby imposed upon the distributor who receives motor fuel in this state. The legal incidence of the tax imposed under this section is borne by the distributor. The tax becomes due and payable upon receipt of the motor fuel in this state by the distributor unless such tax liability has previously accrued to another distributor pursuant to this section. The tax shall be imposed without regard to whether use is on a governmental basis or otherwise, unless exempted by this chapter.
- (2) The tax imposed in this section shall be at the rate of twenty-five thirty cents  $(2530^{\circ})$  per gallon of motor fuel received. This tax shall be subject to the exemptions, deductions and refunds set forth in this chapter.
- (3) 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 (6) of this section.
- (4) 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.
  - (5) 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.
- (6) 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 administra-

 tive 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 14. That Section 63-2412, Idaho Code, be, and the same is hereby amended to read as follows:

- 63-2412. DISTRIBUTION OF TAX REVENUES FROM TAX ON GASOLINE AND AIRCRAFT ENGINE FUEL. (1) The revenues received from the taxes imposed by sections 63-2402 and 63-2421, Idaho Code, upon the receipt or use of gasoline, and any penalties, interest, or deficiency additions, shall be distributed periodically as follows:
  - (a) An amount of money equal to the actual cost of collecting, administering and enforcing the gasoline tax requirements 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 collecting, administering and enforcing the gasoline tax requirements by the commission at the end of each fiscal year shall be distributed as listed in paragraph (f) of this subsection.
  - (b) An amount of money shall be distributed to the state refund account sufficient to pay current refund claims. All refunds authorized by the commission to be paid shall be paid from the state refund account and those moneys are hereby continuously appropriated for that purpose.
  - (c) As soon as possible after the beginning of each fiscal year, the sum of two hundred fifty thousand dollars (\$250,000) shall be distributed to the railroad grade crossing protection account in the dedicated fund, to pay the amounts from the account pursuant to the provisions of section 62-304C, Idaho Code.
  - (d) As soon as possible after the beginning of each fiscal year, the sum of one hundred thousand dollars (\$100,000) shall be distributed to the local bridge inspection account in the dedicated fund, to pay the amounts from the account pursuant to the provisions of section 40-703, Idaho Code.
  - (e) An amount of money equal to seven percent (7%) shall be distributed to the state highway account established in section 40-702, Idaho Code.
  - (f) From the balance remaining with the commission after distributing the amounts in paragraphs (a) through (e) of subsection (1) of this section:
    - 1. One and twenty-eight hundredths percent (1.28%) shall be distributed as follows: sixty-six percent (66%) of the one and

twenty-eight hundredths percent (1.28%) shall be distributed to the waterways improvement account, as created in chapter 15, title 57, Idaho Code. Up to twenty percent (20%) of the moneys distributed to the waterways improvement account under the provisions of this paragraph may be used by the department of parks and recreation to defray administrative costs. Any moneys unused at the end of the fiscal year by the department of parks and recreation shall be returned to the state treasurer for deposit in the waterways improvement account. Thirty-three percent (33%) of the one and twenty-eight hundredths percent (1.28%) shall be distributed into the park and recreation capital improvement account as created in section 57-1801, Idaho Code. One percent (1%) of the one and twenty-eight hundredths percent (1.28%) shall be distributed to the search and rescue fund created in section 67-2913, Idaho Code;

- One and twenty-eight hundredths percent (1.28%) shall be distributed as follows: sixty-six percent (66%) of the one and twenty-eight hundredths percent (1.28%) shall be distributed to the off-road motor vehicle account, as created in section 57-1901, Idaho Code. Up to twenty percent (20%) of the moneys distributed to the off-road motor vehicle account by this subparagraph may be used by the department of parks and recreation to defray administrative costs. Any moneys unused at the end of the fiscal year by the department of parks and recreation shall be returned to the state treasurer for deposit in the off-road motor vehicle account. Thirty-three percent (33%) of the one and twenty-eight hundredths percent (1.28%) shall be distributed into the park and recreation capital improvement account as created in section 57-1801, Idaho Code. One percent (1%) of the one and twenty-eight hundredths percent (1.28%) shall be distributed to the search and rescue fund created in section 67-2913, Idaho Code; and
- 3. Forty-four hundredths percent (.44%) shall be distributed to the park and recreation capital improvement account as created in section 57-1801, Idaho Code, to be used solely to develop, construct, maintain and repair roads, bridges and parking areas within and leading to parks and recreation areas of the state.
- 4. The balance remaining shall be distributed to the highway distribution account created in section 40-701, Idaho Code.
- (2) Provided however, the distribution pursuant to subsection (1) of this section of revenues received from the taxes imposed pursuant to section 63-2402(2), Idaho Code, shall apply only to twenty-five cents (25¢) of every thirty cents (30¢) received. The remaining five cents (5¢) of every thirty cents (30¢) received pursuant to the provisions of section 63-2402(2), Idaho Code, shall be distributed to the highway distribution account to be apportioned, notwithstanding any other provision of section 40-701, Idaho Code, as follows:
  - (a) Sixty percent (60%) to the state highway account; and
  - (b) Forty percent (40%) to be distributed pursuant to the provisions of subsections (1) through (7) of section 40-709, Idaho Code.

 $\underline{\text{(3)}}$  The revenues received from the taxes imposed by section 63-2408, Idaho Code, and any penalties, interest, and deficiency amounts, shall be distributed as follows:

- (a) An amount of money shall be distributed to the state refund account sufficient to pay current refund claims. All refunds authorized by the commission to be paid shall be paid from the state refund account, and those moneys are hereby continuously appropriated.
- (b) The balance remaining of all the taxes collected shall be distributed to the state aeronautics account, as provided in section 21-211, Idaho Code.
- SECTION 15. SEVERABILITY. The provisions of this act are hereby declared to be severable and if any provision of this act or the application of such provision to any person or circumstance is declared invalid for any reason, such declaration shall not affect the validity of the remaining portions of this act.

SECTION 16. Sections 1, 2, 3, 4, 5, 9, 10, 11, 12, 13, 14 and 15 of this act shall be in full force and effect on and after July 1, 2015. Section 6 of this act shall be in full force and effect on and after January 1, 2016. Sections 7 and 8 of this act shall be in full force and effect on and after January 1, 2018.