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IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 407

BY AGRICULTURAL AFFAIRS COMMITTEE

1	AN ACT
2	RELATING TO GOAT ASSESSMENTS; AMENDING SECTION 25-131, IDAHO CODE, TO PRO-
3	VIDE THAT GOATS MAY BE ASSESSED BY THE IDAHO SHEEP AND GOAT HEALTH BOARD
4	ON A PER HEAD BASIS AND TO REMOVE THE CONDITION THAT SUCH ASSESSMENT BE
5	COMPARABLE TO THE ASSESSMENT ON WOOL.

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

SECTION 1. That Section 25-131, Idaho Code, be, and the same is hereby amended to read as follows:

- IDAHO SHEEP AND GOAT HEALTH ACCOUNT -- ASSESSMENT -- FIRST 25-131. PURCHASER TO MAKE REPORT -- PENALTY FOR FAILURE TO MAKE REPORT -- APPROPRIA-TION. (1) In order for the board to carry out the provisions of this chapter, the board shall assess, levy and collect an assessment established by the board, not to exceed twelve cents (12¢) per pound on all wool, in the grease basis, sold through commercial channels, and from the effective date of this act through June 30, 2019, two cents (2¢) of the assessment shall be considered a wolf control assessment pursuant to section 22-5306, Idaho Code. In the event that a sheep, which produces wool subject to this assessment, shall be located outside the state of Idaho during a part of the assessment year, the amount of the assessment shall be reduced on a pro rata basis. Such assessment shall be levied and assessed to the producer at the time of the first sale of wool and shall be deducted by the first purchaser from the price paid to the producer at the time of such first sale. The assessment provided in this section shall not be levied or collected on any casual sale. In addition to the assessment provisions of this section related to wool, the board may by rule establish an assessment on goats that would assess goats on a per head basis and at a rate that is comparable to the assessment on wool.
- (2) The assessment provided by this section shall constitute a lien prior to all other liens and encumbrances upon such wool except liens which are declared prior by operation of a statute of this state.
- (3) If the first purchaser lives or has his principal office in another state, the producer shall make the reports and pay the assessments to the board as required under this section unless the first purchaser agrees in writing to make such reports and pay such assessments.
- (4) The first purchaser shall specify the amounts of assessments withheld in any written statements made to the producer.
- (5) The first purchaser shall make reports to the board on forms prescribed by the board, and no first purchaser shall fail to make such reports or falsify any such reports. The assessment deducted and withheld by a first purchaser, as required in subsection (1) of this section, shall be paid to the board on a quarterly calendar year basis, and shall be due and payable within thirty (30) days after the end of the quarter. All moneys collected by the board under the provisions of this chapter shall be paid to the state

treasurer. All moneys received from the assessment pursuant to this section shall be deposited in the state treasury by the state treasurer to the credit of a special account in the state operating fund hereby created to be known as the "Idaho sheep and goat health account."

- (6) A first purchaser who delays transmittal of reports and payments of assessments beyond the time stated in subsection (5) of this section shall pay five percent (5%) of the amount due for the first month of delay and one percent (1%) of the amount due for each month of delay thereafter. Such moneys shall be deposited in the Idaho sheep and goat health account.
- (7) In addition thereto, the said account shall consist of any appropriations made by the legislature for the use of and expenditure by said board. All fees of every kind collected under the provisions of this chapter, or under any rules and regulations made pursuant to the provisions of this chapter, shall be deposited in the state treasury in the manner hereinabove described. The moneys in said special account are hereby appropriated for the use and expenditure of said board carrying out the provisions of this chapter and the rules and regulations made herein and said account is hereby declared to be a continuing account.
- (8) All moneys appropriated to the board for the purposes of sheep disease prevention, abatement, suppression, control or eradication shall be expended by the board only for those purposes, in accordance with the duties specified in section 25-128(1), Idaho Code.
- assessment which is made to carry on the work for prevention and control of damage caused by predatory animals and other vertebrate pests shall be expended by the board in the respective districts comprising the counties where the assessment was collected less the actual and necessary administrative costs for carrying out the provisions of this chapter. All moneys received by such account for work for prevention and control of damage caused by predatory animals and other vertebrate pests except as herein otherwise provided shall be expended by the board within the district or districts specified by the party or agency providing such funds and any trust fund must be held inviolate for the purposes of the trust.
- (10) The right is reserved to the state of Idaho to audit the funds of the board at any time.