

TITLE 57
PUBLIC FUNDS IN GENERAL

CHAPTER 13
FOREST RESERVE AND MINING IMPACT FUNDS

57-1301. APPORTIONMENT OF FOREST RESERVE FUNDS. It shall be the duty of the state treasurer to receive any and all moneys paid or offered to be paid to him as such treasurer by the treasurer of the United States on account of the moneys received from such forest reserves, under and by virtue of the Act of Congress of June 30, 1906, and to keep a separate account of the sums received from each reserve, and to apportion the distributive shares of the same among the several counties in which such forest reserves are situated in proportion to the area of such reserve in such county, and to pay the same over to the several county treasurers of such counties as soon after the same is received as such apportionment can be made.

[57-1301, added 1957, ch. 116, sec. 1, p. 194; am. 1980, ch. 137, sec. 2, p. 302.]

57-1302. RECORDS OF COUNTY AUDITOR. The county treasurer shall at once notify the county auditor of said apportionment, and county auditor shall enter the same in the appropriate records of his office, showing the status of such moneys in each school district in said county.

[57-1302, added 1957, ch. 116, sec. 2, p. 194.]

57-1303. COUNTY APPORTIONMENT OF FOREST RESERVE FUNDS. The auditor of each county receiving a portion of this fund shall within ten (10) days of receipt of this money allot and distribute seventy per cent (70%) of this money to the county general road fund and to the treasurer of the highway districts and good road districts in the county in proportion to the mileage of each within the county, to be expended for the construction and repair of roads and bridges, and thirty per cent (30%) to the various school districts and joint county school districts within the county in proportion to the number of pupils in average daily attendance in each district in the year immediately prior to this distribution. The distribution of such moneys to the respective school districts entitled thereto shall be in addition to and without regard to any assistance to such school districts from any and all other sources in maintaining the minimum educational program and minimum transportation program.

[57-1303, added 1957, ch. 116, sec. 3, p. 194; am. 1963, ch. 65, sec. 1, p. 253; am. 1980, ch. 87, sec. 1, p. 190.]

57-1304. USE OF SUCH MONEYS. The school portion of this money may be retained, accumulated and expended for the purchase of school sites and for the construction and remodeling of school buildings within the discretion of the trustees of the respective school districts; provided, that when, within the discretion of the trustees of the respective school districts, such moneys are not so needed they may be expended for current expenses.

[57-1304, added 1957, ch. 116, sec. 4, p. 194.]

57-1305. SCHOOL DISTRICTS TO KEEP RECORDS AND REPORT. Each school district receiving such moneys shall keep an accurate record of receipts thereof and expenditures therefrom and shall report the same annually to the state department of education in the format prescribed by the state board of education.

[57-1305, added 1957, ch. 116, sec. 5, p. 194; am. 1979, ch. 297, sec. 1, p. 779.]

57-1306. IMPACT FUNDS.

(1) (a) Upon receipt of any moneys from the federal government from sales, royalties, bonuses or rentals of oil, gas or mineral lands of the federal government, the state treasurer shall remit ten percent (10%) of such receipts to the general fund of the several counties from which the resources were extracted. The state treasurer shall compute a particular county's share of such receipts by computing the proportion of the moneys generated by sales, royalties, bonuses or rentals of federal lands situated within that particular county to the total of moneys received from the federal government from sales, royalties, bonuses or rentals of all oil, gas or mineral lands of the federal government within the state of Idaho for the same period. The moneys remitted to the various counties according to the provisions of this section shall be used for the construction and maintenance of public roads or for the support of public schools.

(b) The remaining ninety percent (90%) of any moneys received from the federal government from sales, royalties, bonuses or rentals of oil, gas or mineral lands of the federal government shall be deposited into the public school income fund, pursuant to the provisions of section [33-903](#), Idaho Code.

(2) (a) The state treasurer shall remit ten percent (10%) of any moneys received from the sale, royalties, bonuses or rental of renewable energy resources on lands of the federal government to the general fund of the several counties from which the resources were developed. The state treasurer shall compute a particular county's share of such receipts by computing the proportion of the moneys generated by sales, royalties, bonuses or rentals of federal lands situated within that particular county to the total of moneys received from the federal government from sales, royalties, bonuses or rentals of all renewable energy resource lands of the federal government within the state of Idaho for the same period. The moneys remitted to the various counties according to the provisions of this section shall be used for the construction and maintenance of public roads or for the support of public schools.

(b) The remaining ninety percent (90%) of any moneys received from the sale, royalties, bonuses or rental of renewable energy resources on lands of the federal government shall be deposited by the state treasurer into the renewable energy resources fund which is hereby created. Any interest earned on the investment of idle moneys in the renewable energy resources fund shall be returned to the fund. Moneys in the renewable energy resources fund may be expended pursuant to appropriation and may be used by the administrator of the office of energy resources consistent with duties, powers and authorities of the office.

(3) For the purposes of this section, "renewable energy resources" shall only include geothermal, wind and solar resources.

[57-1306, added 1976, ch. 28, sec. 2, p. 63; am. 2008, ch. 206, sec. 1, p. 659.]

57-1307. DISTRIBUTION OF REVENUES. All moneys received by the state treasurer under the provisions of chapter 12 and [chapter 13, title 57](#), Idaho Code, for transmittal to other units or departments of government shall be expeditiously paid to the units or departments as soon as distribution information is received from the appropriate agency of the federal government. To accomplish expeditious payment the division of financial management, and the state controller, shall immediately carry out their duties.

If a payment under the provisions of chapter 12 or [chapter 13, title 57](#), Idaho Code, has been made in error to other units or departments due to erroneous information received from the appropriate agency of the federal government or due to any other reason, the state treasurer shall either make the necessary adjustments in the next distribution to said units or departments, or shall expeditiously demand refunds from those units or departments which were overpaid and such units or departments shall pay such refunds expeditiously to the state treasurer.

[57-1307, added 1980, ch. 137, sec. 3, p. 302; am. 1988, ch. 78, sec. 1, p. 136; am. 1994, ch. 180, sec. 117, p. 501.]