

TITLE 57  
PUBLIC FUNDS IN GENERAL

CHAPTER 11  
PERMANENT BUILDING FUND

57-1101. CREATION OF PERMANENT BUILDING FUND. There is hereby created in the state treasury, a permanent building fund.

[57-1101, added 1947, ch. 116, sec. 1, p. 274.]

57-1105. APPROPRIATION -- PURPOSE -- LIMITATIONS AND CONDITIONS. All unencumbered and otherwise unappropriated funds now or hereafter placed in the permanent building account are hereby perpetually appropriated to the permanent building fund advisory council and the division of public works, subject to the provisions of [chapter 57, title 67](#), Idaho Code.

[57-1105, added 1947, ch. 116, sec. 5, p. 274; am. 1989, ch. 39, sec. 1, p. 52.]

57-1105A. AUTHORITY OF LEGISLATURE TO MAKE GRANTS FROM PERMANENT BUILDING FUND TO JUNIOR COLLEGE DISTRICTS. It is hereby declared that upon the recommendation of the permanent building fund advisory council or upon its own motion the legislature is empowered to make grants from the permanent building fund to the junior college districts of the state of Idaho. Said grants may be used by said junior college districts for the construction of physical plant facilities.

[57-1105A, as added by 1969, ch. 249, sec. 1, p. 774.]

57-1107. CONSTRUCTION OF IMPROVEMENT UPON APPROVAL -- PAYMENT. Upon legislative appropriation from the permanent building account, it shall be the duty of the permanent building fund advisory council to cause the approved construction, acquisition or improvement to be promptly completed in accordance with the terms of the approving legislation, and to be paid for on claims presented against the state out of the permanent building fund herein created and appropriated for that purpose.

[57-1107, added 1947, ch. 116, sec. 7, p. 274; am. 1947, ch. 196, sec. 2, p. 472; am. 1989, ch. 39, sec. 3, p. 53.]

57-1108. PERMANENT BUILDING FUND CREATED -- USE OF FUND. The permanent building fund is hereby created and established in the state treasury to which shall be deposited all revenues derived from taxes imposed and transfers authorized pursuant to the provisions of this act. All moneys now or hereafter in the permanent building fund are hereby dedicated for the purpose of building needed structures, renovations, repairs to and remodeling of existing structures at the several state institutions and for the several agencies of state government. The state treasurer shall invest the idle moneys in the fund, and the interest earned on such investments shall be retained by the fund.

[57-1108, added 1961, ch. 43, sec. 1, p. 66; am. 1998, ch. 26, sec. 1, p. 143.]

57-1109. NET REVENUES RECEIVED FROM ABANDONED PROPERTY DEPOSITED TO CREDIT OF GENERAL FUND. Any net revenues derived under and pursuant to the provisions of [chapter 5, title 14](#), Idaho Code, shall be deposited by the authority collecting the same directly to the credit of the general fund.

[57-1109, added 1961, ch. 43, sec. 4, p. 66; am. 1982, ch. 136, sec. 1, p. 388; am. 2024, ch. 27, sec. 8, p. 219.]

57-1110. ADDITIONAL TAX ON FILING INCOME TAX CREDITED TO PERMANENT BUILDING FUND. The state tax commission of the state of Idaho is hereby directed to deposit ten dollars (\$10.00) for each tax return it processes in regard to which the taxpayer is required to pay the tax imposed by sections [63-3082](#) through [63-3087](#), Idaho Code, directly to the credit of the permanent building fund.

[57-1110, added 1961, ch. 43, sec. 6, p. 66; am. 1997, ch. 23, sec. 1, p. 32.]

57-1112. ANTICIPATION OF REVENUES IN PERMANENT BUILDING FUND. The state treasurer is hereby authorized and directed to anticipate the revenues in the permanent building fund by the issuance of tax anticipation notes in accordance with authority conferred by sections [63-3201](#), [63-3202](#), [63-3203](#) and [63-3204](#), Idaho Code, and in accordance with the procedures and subject to the limitations provided in those sections, as amended, in the same manner as though the revenues in the general fund were being anticipated.

[57-1112, added 1961, ch. 43, sec. 10, p. 66; am. 2017, ch. 41, sec. 1, p. 62.]

57-1113. REFUND OF TAX. When it is determined that a taxpayer is entitled to a refund of beer tax, cigarette tax or the income tax filing fee, after such or any portion thereof has been credited to the permanent building fund, the tax collector hereby is empowered to authorize and direct refund of said tax, or portion thereof so credited, from said permanent building fund.

When it is determined that a taxpayer is entitled to a refund of liquor funds after the same has been credited to the permanent building fund, the director of the state liquor division hereby is empowered to authorize and direct refund of said tax, or portion thereof so credited, from said permanent building fund.

[57-1113, as added by 1963, ch. 97, sec. 1, p. 315; am. 2009, ch. 23, sec. 58, p. 70.]