

IV. LEGISLATION – POLICIES – RULES

A. Legislation – 2021 Session Overview – Information Item

Bill	Purpose	Disposition
HO 066aaS	To ensure transparency in bond and levy elections by ensuring full disclosure of anticipated tax increases to voters and precluding additional distracting information about other bond and levy obligations which are not impacted by the outcome of the ballot question.	Signed by Governor on April 27, 2021; Effective July 1, 2021.
HO 073	To provide for the uniform accounting, budgeting, and financial reporting procedures for counties, cities, urban renewal agencies, and all other local districts.	Signed by Governor on March 18, 2021; Effective July 1, 2021 for sections 1 – 4 and 7 – 21; January 1, 2022 §§ 5 and 6.
HO 127	To create an Idaho Broadband Advisory Board and establish the Idaho Broadband Fund.	Signed by Governor on March 23, 2021 with immediate effect.
HO 139	To add the ability for state employees to donate sick leave, in addition to vacation leave, to other state employees who have exhausted their sick leave balances.	Signed by Governor on April 13, 2021; Effective July 1, 2021.
HO 171aaS	To shift the burden or obligation of establishing a sales tax exemption or resale certificate to the purchaser rather than the seller.	Signed by Governor on April 22, 2021; Effective July 1, 2021.
HO 260	To make corrections and establish consistency of terms used in Idaho Code for the state’s budgeting process and financial accounting system. To provide further clarification of Idaho Code section 67-3512, dealing with encumbrances at the end of the fiscal year. To separate an encumbrance, which occurs for legal obligations throughout the fiscal year, from the process of carrying it forward at the end of the fiscal year.	Signed by Governor on April 9, 2021; Effective July 1, 2021.
HO 389	To make several changes to Idaho Code, limiting the ability of local taxing districts to increase their budgets by creating a total cap of 8% in any budget year. To reduce the amount of forgone revenue a taxing district may take for ongoing budget growth. To provide a mechanism for	Signed by Governor on May 12, 2021; Effective retroactive to January 1, 2021 for sections 1 – 7 and 12; January 1, 2022 for §§ 8 – 11.

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Bill	Purpose	Disposition
	expenditures that are considered one-time capital projects.	
HCR 019	To authorize a committee comprising Senate and House membership to review the use of ARPA funds for federal programs.	Signed by Speaker and President on May 5, 2021; Delivered to Secretary of State on May 6, 2021.
S 1004	To create a 27 th Payroll Fund to cover the associated increase in salary and variable benefit costs for the 27 th payroll period that occurs every 11 years. The next 27 th payroll period will occur in FY2028.	Signed by Governor on February 11, 2021; Effective July 1, 2021.
HO 1006	To consolidate the current statutory requirements for literacy intervention into a single chapter and to update provisions to focus more on the importance of having every student reading at grade level by the end of grade 3. To create chapter 18, title 33, Idaho Code, to be known as the Idaho Literacy Achievement and Accountability Act.	Signed by Governor on April 27, 2021; Effective July 1, 2021.
S 1058	To amend I.C. § 33-2604, to provide that a mayor or an appointed officer of the city shall not be one of five appointed trustees of the library board. To provide that the library director shall hire or oversee the hiring of all other employees based on the policies, procedures, and job descriptions of the city.	Signed by Governor on April 9, 2021; Effective July 1, 2021.
S 1162	This is the FY2022 original appropriation bill for the Idaho Commission for Libraries.	Signed by Governor on March 23, 2021; Effective July 1, 2021.
S 1204	To address the federal American Rescue Plan Act of 2021. To declare legislative appropriate for expenditure of ARPA funds. To declare legislative intent that provides guiding principles on the appropriation and expenditure of ARPA funds. To create two funds from which to appropriate and expend ARPA funding; To provide an emergency clause to make this act in full force and effect upon passage and approval.	Signed by Governor on May 10, 2021 with immediate effect.