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Permitted Purpose Test	Technologically in Nature	Technical Uncertainty	Process of Experimentation
• New or Improved • Product, process, technique, formula • Purpose: Functionality, durability, quality, reliability	• Engineering, physics, chemistry, biology, or computer science • Existing principles are usable	• Capability • Methodology • Final or appropriate design	• Systematic evaluation of alternatives • Trial and Error

COST SEG.



WHAT IS COST SEGREGATION?

A traditional cost segregation study allows companies and individuals who have constructed, acquired, or renovated real estate to increase cash flow by accelerating depreciating tax deductions.

WHAT IS COST SEGREGATION+ ?

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Eligible Cost Seg+ Business+
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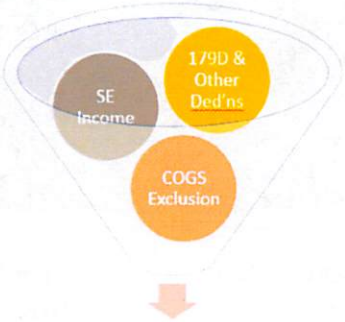
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174 R&E – We are helping CPAs provide strategy and options to mitigate risk and potential solutions to offset costs due to the 174 Amortization issue.

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Improved 174 Analysis



Jasmine Nouri
Account Manager
310-480-0445

SCAN ME

Identifying Tax Savings Opportunities

Industry	R&D	45L	179D	Cost Seg.	Sec. 48 ITC
Architecture	✓		✓		
Engineering	✓		✓		
Construction	✓		✓		
Multi-Family Developers		✓	✓	✓	✓
Home Builders	✓	✓		✓	✓
Real Estate Owners/Investors		✓	✓	✓	✓
Software/Technology	✓				
Manufacturing	✓		✓	✓	
Distribution & Logistics	✓		✓	✓	
Gov. & Tax-Exempt Bldg. Owners			✓	✓	✓

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GIVENS PURSLEY LLP

Idaho Society of Certified Public Accountants
2025 Legislative Update

Ken McClure

July 16, 2025

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POLITICAL HISTORY

- **LEGISLATIVE REAPPORTIONMENT CAUSED LEGISLATIVE "SEA CHANGE" IN 2022**
  - ELECTION RESULTED IN A LEGISLATIVE SHIFT TO THE RIGHT
- **2023 LEGISLATURE**
  - HOUSE COMMITTEES
    - 12 OF 15 CHAIRS – NEW
    - COMMITTEES SIGNIFICANTLY RE-FORMED
    - NEW LEADERSHIP
  - SENATE COMMITTEES
    - SAME LEADERSHIP
    - 9 OF 10 CHAIRS – NEW
    - 3 CHAIRS COMPLETELY NEW TO SENATE
    - ALMOST COMPLETELY RE-FORMULATED MEMBERSHIP

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2024 GENERAL ELECTION HIGHLIGHTS

- **FEDERAL**
  - TRUMP CARRIED IDAHO WITH 66.9% OF THE VOTE
  - NO SENATE SEAT IN CYCLE
  - REPRESENTATIVE SIMPSON (REELECTED) – 61.4%
  - REPRESENTATIVE FULCHER (REELECTED) – 71.0%
- **NO STATEWIDE RACES ON THE BALLOT**
- **PROPOSITION 1 (RANKED CHOICE VOTING) DEFEATED 30.4% - 69.6%**

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2024 LEGISLATIVE ELECTIONS

- **LEGISLATIVE PRIMARY ELECTION**
  - SENATE
    - PRO TEM WINDER DEFEATED
    - ASSISTANT MAJORITY LEADER LEE RETIRED
    - TWO CONSERVATIVE REPUBLICANS DEFEATED
    - THREE MODERATE REPUBLICANS DEFEATED
  - HOUSE
    - TEN MEMBERS DEFEATED
      - SEVEN “MODERATES” / “MAIN STREET”
      - THREE “FREEDOM”
    - SIX RETIRED
    - GOP HOUSE CAUCUS SHIFTS RIGHT
    - MAIN STREET CAUCUS 2022 VICTORY ERASED
- **LEGISLATIVE GENERAL ELECTION**
  - THREE DEMOCRATS DEFEATED, ONE IN SENATE AND TWO IN HOUSE

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2024 LEGISLATIVE CHANGES

- **STATE LEGISLATURE**
  - 26 NEW LEGISLATORS
  - PARTISAN IMBALANCE LARGELY UNCHANGED (PLUS THREE REPUBLICANS)
  - BOTH BODIES MORE CONSERVATIVE
- **SENATE**
  - NEW LEADERSHIP
  - ANTHON PRO TEM
  - DEN HARTOG MAJORITY LEADER
  - HARRIS ASSISTANT MAJORITY LEADER
  - TOEWS CAUCUS CHAIR
- **NO CHAIRS TO SERVE ON JFAC**
  - TWO NEW CHAIRS
  - ONE STAYED ON JFAC AND FORFEITED CHAIR
- **HOUSE**
  - MOYLE CONTINUES AS SPEAKER
  - MONKS RETAINED AS MAJORITY LEADER
  - J TANNER AND J CRANE ADDED TO LEADERSHIP
  - TWO NEW COMMITTEE CHAIRS

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POLITICAL BACKDROP

HOUSE SENIORITY	**2017**	**2019**	**2021**	**2023**	**2025**
– MEMBERS WITH 1 TERM	15	22	16	31	15
– MEMBERS WITH 2 TERMS	14	14	15	13	26
– MEMBERS WITH 3 TERMS	20	6	12	7	9
– MEMBERS WITH 4 – 6 TERMS	8	15	16	5	7
– MEMBERS WITH MORE THAN 6 TERMS	13	11	11	14	13
SENATE SENIORITY	**2017**	**2019**	**2021**	**2023**	**2025**
– MEMBERS WITH 1 TERM	5	7	6	19	6
– MEMBERS WITH 2 TERMS	7	3	5	5	15
– MEMBERS WITH 3 TERMS	10	7	4	2	5
– MEMBERS WITH 4 OR 5 TERMS	7	12	12	5	3
– MEMBERS WITH 6 OR 7 TERMS	6	6	8	4	6

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POLITICAL BACKDROP

- **EXPENDITURES ON 2024 LEGISLATIVE RACES & STATE BALLOT MEASURES**

$17,308,232 Total Spent

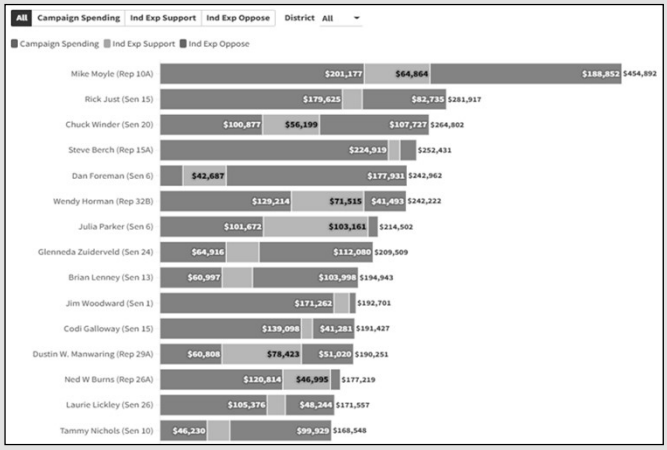
Campaign Spending	Independent Expenditures	
$7,673,805	$6,790,524 in support	$2,843,904 in opposition

https://voteidaho.gov

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POLITICAL BACKDROP

- **EXPENDITURES FOR 2024 – CANDIDATES – TOP 15 SPENDERS**



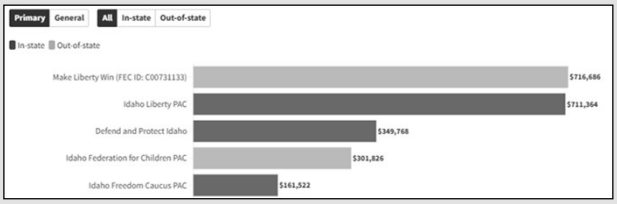
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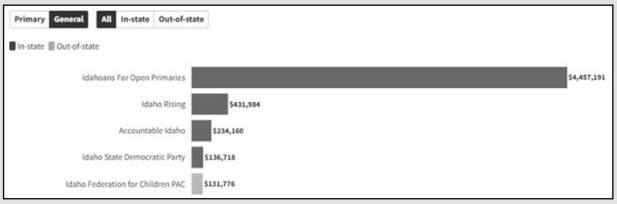
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POLITICAL BACKDROP

- **EXPENDITURES FOR 2024 PRIMARY – TOP 5 SPENDERS**



- **EXPENDITURES FOR 2024 GENERAL – TOP 5 SPENDERS**

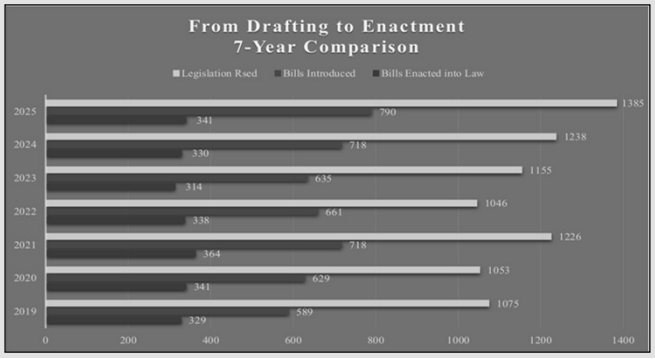


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2025 SESSION

- **2025 SESSION**
  - 89 DAYS IN SESSION (V. LAST YEAR'S 94 DAYS)
  - 790 BILLS INTRODUCED (V. 640 TEN YEAR AVERAGE)
  - 341 BILLS ENACTED (V. 343 TEN YEAR AVERAGE)
  - 1 BILL VETOED (1 FEWER THAN IN 2024); 1 BILL RECEIVED A LINE-ITEM VETO
  - 0 VETO OVERRIDES



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ISSUES THAT DEFINED THE 2025 SESSION

- **ELECTIONS AND CAMPAIGN FINANCE REFORM**
- **"CULTURE WAR" ISSUES (ALTHOUGH LESS THAN LAST YEAR)**
  - MINORS' ACCESS TO MATERIALS: LIBRARIES & SCHOOLS / PHONES / INTERNET
  - REPRODUCTIVE HEALTHCARE (ON HOLD)
  - GENDER ISSUES
    - SPORTS, BATHROOMS
  - HEALTHCARE AND CONSCIENCE PROTECTION
- **EDUCATION**
  - LAUNCH
  - EDUCATION CHOICE
- **PUBLIC HEALTH ISSUES**
  - VACCINES AND MASKS – STILL
  - MEDICAID PROGRAM COST REDUCTIONS
- **LAVA RIDGE AND GREEN ENERGY**
  - WINDMILLS AND SOLAR

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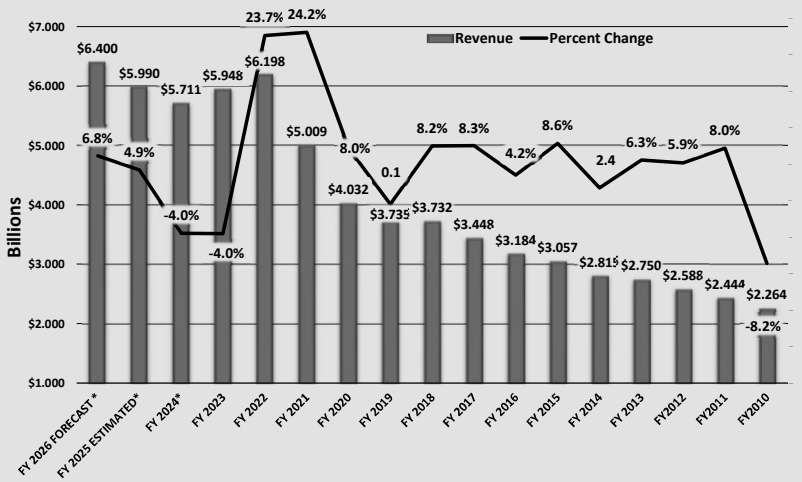
GOVERNOR'S "KEEPING PROMISES"

- **$100 MILLION** IN TAX RELIEF
- **$50 MILLION** FOR SCHOOL CHOICE
- **$150 MILLION** FOR PUBLIC SCHOOLS
- **$50 MILLION** FOR TECM
- **$100 MILLION** FOR FIRE MANAGEMENT
- **$30 MILLION** CRITICAL WATER INFRASTRUCTURE
- **$10 MILLION** FOR FOSTER CARE
- **$15 MILLION** FOR CHILD CARE
- **$1.3 MILLION** FOR PHYSICIAN PIPELINE DEVELOPMENT
- **$500 THOUSAND** FOR PERMITTING REFORM
- **$10 MILLION** FOR CYBER
- **$3.4 MILLION** FOR DOCUMENT SECURITY
- **$37 MILLION** FOR STATE PUBLIC DEFENDER
- **$15 MILLION** FOR WORKFORCE HOUSING
- **CONTINUE LAUNCH**

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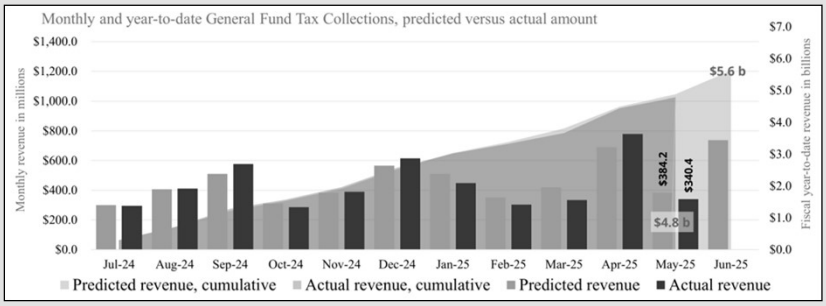
RECENT GENERAL FUND REVENUES



*Forecasts by Legislative Services Office differ slightly from forecasts by Governor's Division of Financial Management.

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FY 2025 GENERAL FUND RECEIPTS



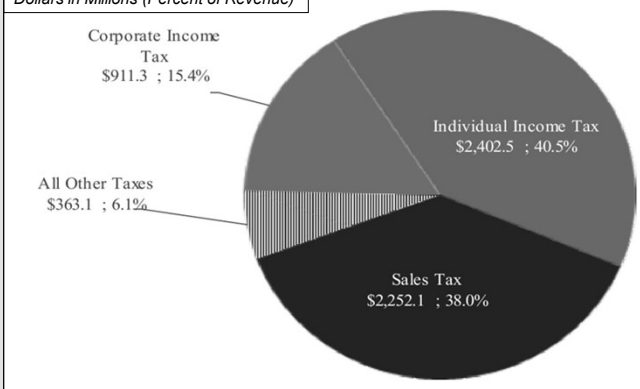
Idaho Division of Financial Management
https://dfm.idaho.gov/wp-content/uploads/publications/eab/gfrr/gfrr2025/gfrr_jun2025.pdf

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FY 2026 GENERAL FUND REVENUE SOURCES

Dollars in Millions (Percent of Revenue)



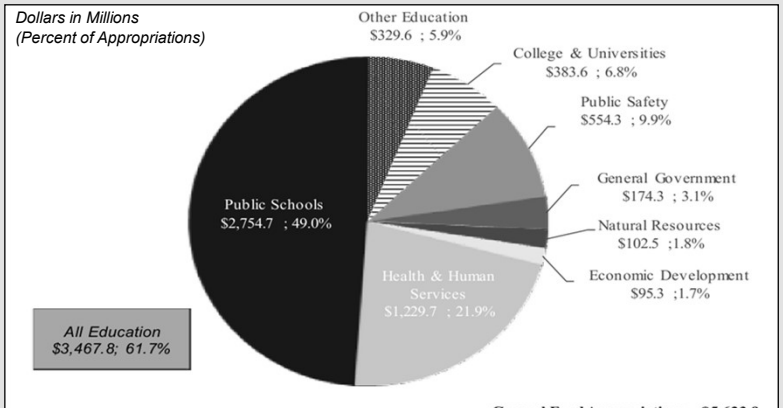
Balances and Transfers = ($135.3)
General Fund Revenue = $5,929.1

The 2025 Sine Die Report
Legislative Services Office, Budget & Policy Analysis

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FY 2026 GENERAL FUND BUDGET

Dollars in Millions
(Percent of Appropriations)



General Fund Appropriations = $5,623.9
General Fund Ending Balance = $440.6
*Numbers may not add due to rounding

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MAJOR RESERVE FUND BALANCES

End of Fiscal Year (In Millions)	Budget Stabilization Fund	Public Ed Stabilization Fund	Economic Recovery Reserve	Idaho Millennium Fund	Higher Ed Stabilization Fund	Emergency Funds	27th Payroll Fund	TOTAL
1. FY2003	$ 0.000	$ 0.000	$ 0.000	$ 0.000	$ 0.000	($ 0.218)		($ 0.218)
2. FY2004	0.000	7.135	0.000	22.872	0.0	0.154		30.161
3. FY2005	$ 15.971	$ 12.135	$ 22.044	$ 44.677	$ 0.000	$ 0.132		$ 94.960
4. FY2006	108.648	7.771	24.632	67.436	0.0	0.281	0.000	208.768
5. FY2007	$ 121.566	$ 109.030	$ 2.657	$ 64.079	$ 0.000	$ 0.875	$ 0.000	$ 298.207
6. FY2008	140.625	112.046	66.133	70.207	0.0	3.337	0.000	392.349
7. FY2009	$ 128.225	$ 17.979	$ 68.101	$ 74.206	$ 0.000	$ 0.720	$ 0.000	$ 289.231
8. FY2010	30.820	23.174	48.847	76.967	0.0	0.792	0.000	180.600
9. FY2011	$ .100	$ 11.154	$ .054	$ 74.589	$ 0.000	$ 3.339	$ 0.000	$ 89.235
10. FY2012	23.869	36.968	0.056	14.156	0.4	4.233	0.000	79.648
11. FY2013	$ 135.138	$ 49.049	$ .057	$ 15.492	$ .942	$ 3.424	$ 0.000	$ 204.103
12. FY2014	161.514	72.851	0.057	20.235	3.2	3.373	0.000	261.256
13. FY2015	$ 243.821	$ 90.948	$ .057	$ 25.409	$ 3.492	$ 2.795	$ 0.000	$ 366.522
14. FY2016	259.444	88.551	20.092	29.787	3.1	2.567	0.000	403.505
15. FY2017	$ 318.746	$ 85.043	$ .370	$ 33.584	$ 8.866	$ 53.901	$ 0.000	$ 500.510
16. FY2018	413.526	64.350	0.453	37.494	5.3	41.474	0.000	562.584
17. FY2019	$ 373.161	$ 81.729	$ .022	$ 41.028	$ 7.730	$ 27.559	$ 0.000	$ 531.229
18. FY2020	393.374	72.436	(0.00)	44.261	11.5	54.143	0.000	619.931
19. FY2021	$ 677.731	$ 95.634	$ .000	$ 47.009	$ 13.721	$ 60.877	$ 0.000	$ 1075.130
20. FY2022	677.731	124.613	(0.00)	49.577	14.4	24.765	15.000	925.178
21. FY2023	$ 847.826	$ 205.700	($ .000)	$ 53.144	$ 15.037	$ 34.942	$ 35.803	$ 1192.453
GF Revenue = $5,948.0	*14.3%*	*3.5%*	*0.0%*	*0.9%*	*0.3%*	*0.6%*	*0.6%*	*20.0%*

The balance in Idaho's major reserve funds at the end of FY 2023 (line 26) was $1,192.5 million or 20.0% of the FY 2023 General Fund Revenue Collections.

* FY 2024	Actuals (In Millions)							
22. Interest Earnings & Revenues		5.757		2.146	1.022		1.503	10.428
23. Transfers In (Out)	32.363	32.165		14.843				79.371
24. Disbursements		0.000		(2.308)		(3.860)		(6.168)
25. Transfers from GF §57-814(2)								
26. End-of-Year Surplus Eliminator								
27. Estimate* FY2024	$ 880.189	$ 243.622	($ 0.000)	$ 67.825	$ 16.060	$ 31.082	$ 37.306	$ 1,276.084
GF Revenue = $5,711.3	*15.4%*	*4%*	*0.0%*	*1.2%*	*0.3%*	*0.5%*	*0.7%*	*22.3%*

The balance in Idaho's major reserve funds at the end of FY 2024 (line 27) is estimated to be $1,276.1 million or 22.3% of the FY 2024 General Fund Revenue Estimate.

2025 Idaho Legislative Fiscal Report
Legislative Services Office, Budget & Policy Analysis

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MAJOR RESERVE FUND BALANCES
(CONTINUED)

End of Fiscal Year (In Millions)	Budget Stabilization Fund	Public Ed Stabilization Fund	Economic Recovery Reserve	Idaho Millennium Fund	Higher Ed Stabilization Fund	Emergency Funds	27th Payroll Fund	TOTAL
* FY 2025	Estimates (In Millions)							
28. Interest Earnings & Revenues		10.649		0.666	0.780		1.567	13.661
29. Transfers In (Out)				4.500				4.500
30. Disbursements				(2.453)				(2.453)
31. Transfers from GF §57-814(2)								
32. End-of-Year Surplus Eliminator								
33. Estimate* FY2025	$ 880.189	$ 254.270	($ 0.000)	$ 70.539	$ 16.840	$ 31.082	$ 38.873	$ 1,291.792
GF Revenue = $5,768.1	*15.3%*	*4.4%*	*0.0%*	*1.2%*	*0.3%*	*0.5%*	*0.7%*	*22.4%*

The balance in Idaho's major reserve funds at the end of FY 2025 (line 33) is estimated to be $1,291.8 million or 22.4% of the FY 2025 General Fund Revenue Estimate.

* FY 2026	Estimates (In Millions)							
34. Interest Earnings & Revenues		11.114		0.691	0.780		1.632	14.217
35. Transfers In (Out)				4.500				4.500
36. Disbursements				(2.782)				(2.782)
37. Transfers from GF §57-814(2)								
38. End-of-Year Surplus Eliminator								
39. Estimate* FY2026	$ 880.189	$ 265.384	($ 0.000)	$ 72.947	$ 17.619	$ 31.082	$ 40.505	$ 1,307.727
GF Revenue = $5,929.1	*14.8%*	*4.5%*	*0.0%*	*1.2%*	*0.3%*	*0.5%*	*0.7%*	*22.1%*

The balance in Idaho's major reserve funds at the end of FY 2026 (line 39) is estimated to be $1,307.7 million or 22.1% of the FY 2026 General Fund Revenue Estimate.

*** FY 2025 and FY 2026 estimates include action taken by the Legislature, transactions that have occurred in the current fiscal year, and estimated transfers and interest earnings.**

Emergency Funds include: 1) Governor's Emergency, Section 57-1601, Idaho Code; and 2) Disaster Emergency, Section 46-1005A, Idaho Code, which includes both Federal Emergency Management Act and state moneys.

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Legislative Services Office, Budget & Policy Analysis

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TAX LEGISLATION

- **INCOME TAX**
  - **HB 3** – CONFORMITY
  - **HB 40**
    - REDUCES RATE FROM 5.695% TO 5.3%
    - EXEMPTS VETERANS' PENSION INCOME
    - REMOVES CAPITAL GAINS ON BULLION
  - **HB 479**
    - CLARIFIES EFFECTIVE DATE OF HB 40
    - SHORTENS STATUTE OF LIMITATION FOR FAILURE TO FILE FROM SEVEN TO THREE YEARS IF A PERSON HAD A REASONABLE BELIEF THAT NO INCOME TAXES WERE DUE
    - SUSPENDS INTEREST DURING PROTEST PERIOD COMMENCING WITH SELECTION OF A RETURN FOR POSSIBLE AUDIT
  - **HB 231**
    - INCREASES GROCERY TAX CREDIT TO $155 PER PERSON OR, IF ITEMIZED AND SUBSTANTIATED, UP TO $250 PER PERSON
  - **HB 62**
    - ALLOWS INFORMATION SHARING BETWEEN IDAHO DEPARTMENT OF HEALTH AND WELFARE AND IDAHO STATE TAX COMMISSION FOR FRAUD INVESTIGATIONS

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TAX LEGISLATION (CONTINUED)

- **INCOME TAX – CONTINUED**
  - **HB 381** – EVIDENCE OF ELECTRONIC TRANSACTIONS
    - FINANCIAL INSTITUTION STATEMENT AND TAXPAYER AFFIDAVITS, STATE TAX COMMISSION REQUIRED TO GIVE NOTICE
  - **HB 93** – PARENTAL CHOICE TAX CREDIT
    - REFUNDABLE CREDIT OF UP TO $5,000 PER CHILD PER YEAR FOR NON-PUBLIC EDUCATION EXPENSES
    - $7,500 PER CHILD PER YEAR FOR SPECIAL NEEDS CHILDREN
    - LIMITED TO $50 MILLION (LESS EXPENSES OF ADMINISTRATION) PER YEAR
    - AVAILABLE ON A FIRST COME, FIRST SERVED BASIS – EXCEPT FAMILIES WITH HOUSEHOLD INCOME OF LESS THAN 300% OF FEDERAL POVERTY LEVEL HAVE PRIORITY
    - ADVANCE PAYMENT AVAILABLE (ONCE) FOR A STUDENT UNDER 300% OF FPL SUBJECT TO A CAP OF $10 MILLION TOTAL
    - EDUCATIONAL EXPENSES LIMITED TO:
      - TUITION, TUTORING, STANDARDIZED TEST PREPARATION AND TAKING
      - TEXTBOOKS, CURRICULA
      - TRANSPORTATION TO AND FROM SCHOOL

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TAX LEGISLATION
(CONTINUED)

- **SALES & USE TAXES**
  - **HB 457** – ANIMAL ADOPTION AND RESCUE FEES NOT TAXABLE
  - **HB 144** – SMALL SELLER (<$5,000 IN SALES PER YEAR)
    - EXEMPT FROM FILING AND TAX COLLECTION AND PAYMENT REQUIREMENTS
    - RECORDS MUST BE KEPT
- **PROPERTY TAXES**
  - **HB 130** – HOSPITAL EXEMPTION NARROWED
  - **HB 329** – ELECTRIC AND NATURAL GAS UTILITIES TAXED ON KWH AND THERMS, NOT AD VALOREM
  - **HB 304** – $100 MILLION IN PROPERTY TAX RELIEF
    - $50 MILLION TO SCHOOL DISTRICT FACILITIES FUND
    - $50 MILLION HOME OWNER PROPERTY TAX RELIEF ACCOUNT
  - **HB 354** – HOMEOWNERS EXEMPTIONS PROCESSING MUST BE UNIFORM IN ALL COUNTIES
    - BURDEN SHIFTED TO ASSESSOR ON APPEAL WHEN ASSESSMENT INCREASE EXCEEDS 10%
  - **HB 436** – URBAN RENEWAL MODIFICATIONS

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AGRICULTURE AND NATURAL RESOURCES LEGISLATION

- **HB 356** – FOREIGN ADVERSARIES MAY NOT OWN AGRICULTURAL LAND, TIMBER GROUND, WATER RIGHTS, OR MINING CLAIMS
- **SB 1149** – FOREIGN ADVERSARIES DIVESTITURE PROCESS
- **SB 1033** – RIGHT TO FARM ACT STRENGTHENED BY ATTORNEYS' FEES PROVISION AND SANCTIONS FOR MERITLESS NUISANCE SUITS
- **HB 104** – AGRICULTURAL BUILDINGS DEFINED AND EXEMPTED FROM BUILDING CODES
- **SB 1170** – MINING CYANIDATION RULES STRENGTHENED
- **SB 1133** – AGRICULTURAL PROTECTION AREAS STRENGTHENED
- **HB 445** – $30 MILLION FOR AQUIFER RECHARGE
- **SB 1083** – REGULATION OF COMMUNITY AND SHARED WELLS TIGHTENED
- **SB 1040** – IRRIGATION DISTRICTS GIVEN MORE FLEXIBILITY TO DO AQUIFER RECHARGE
- **SB 1084** – WATER RIGHTS IN WATER BANK NOT FORFEITED
- **SB 1012** – DEPREDATION APPEALS BOARD CREATED
- **SB 1082** – LIENS FOR IRRIGATION WATER DELIVERY GIVEN FIRST PRIORITY
- **HB 226** – ABANDONED MINE RECLAMATION FUND BROADENED
- **SB 1183** – WILDFIRE STANDARD OF CARE ACT
- **NO REGULATION OF URBAN CHICKENS (HB 404 AND SB 1026 NOT ENACTED)**

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AGRICULTURE AND NATURAL RESOURCES LEGISLATION

- **HB 356** – FOREIGN ADVERSARIES MAY NOT OWN AGRICULTURAL LAND, TIMBER GROUND, WATER RIGHTS, OR MINING CLAIMS
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CRIMINAL LAW

- **HB 37** – FIRING SQUAD FOR EXECUTIONS
- **HB 83** – CRIME OF ILLEGAL ENTRY INTO THE STATE CREATED
- **HB 270** – INDECENT EXPOSURE INCLUDES TRANS BREASTS AND GENITALS
- **HB 271** – ILLEGAL DRUGS MAY NOT BE ADVERTISED FOR SALE
- **HB 380** – PERMITS DEATH PENALTY FOR AGGRAVATED LEWD CONDUCT WITH A CHILD
- **SB 1019** – CRIMINALIZATION OF SWATTING
- **SB 1099** – MANDATORY MINIMUM FOR SUBSEQUENT DUI INVOLVING DEATH
- **SB 1120** – NEUROCOGNITIVE DISORDER DETAINMENT PROCESS
- **HB 07** – MANDATORY MINIMUM FOR FIRST TIME MARIJUANA POSSESSION
- **HCR 5** – ANTHONY FAUCI'S PARDON DOES NOT APPLY TO HIS STATE CRIMES

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EDUCATION

- **HB 41** – CERTAIN FLAGS AND BANNERS PROHIBITED
- **HB 141** – UNIVERSITY PRESIDENTS RESPONSIBLE FOR TITLE IX COMPLIANCE
- **HB 175** – HOME SCHOOL STUDENTS ELIGIBLE FOR ADVANCE OPPORTUNITY FUNDS
- **HB 239** – PARENTAL OPT-IN REQUIRED FOR SEX EDUCATION
- **HB 240** – FREE SPEECH PROTECTED IN HIGHER EDUCATION
- **HB 331** – CHARTER SCHOOL CREDIT ENHANCEMENT CAP INCREASED
- **HB 338** – PUBLIC SCHOOL FACILITIES COOPERATIVE FUND STREAMLINED
- **HB 352** – NO TEACHING ON GENDER IDENTIFICATION OR SEXUAL ORIENTATION IN K - 12
- **HB 368** – WWAMI RESTRUCTURED
- **SB 1032** – SCHOOL DISTRICTS MUST ADOPT A MOBILE DEVICE POLICY
- **SB 1044** – CURSIVE MUST BE TAUGHT
- **SB 1046** – INSTRUCTION ON FETAL GROWTH AND DEVELOPMENT IN GRADES 5 - 12
- **SB 1142** – EMPOWERING PARENTS REPEALED
- **SB 1198** – DEI PROHIBITED IN HIGHER EDUCATION

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ELECTIONS

- **HB 278** – ELECTION PROCESSES
  - FILING DEADLINES SHORTENED TO TWO WEEKS
  - EARLY VOTING FOR THREE WEEKS ONLY
  - VOTING RULES EASED FOR OUT OF STATE MILITARY
  - CANDIDATE WITHDRAWAL PROCESS
- **HB 310** – BALLOT INTEGRITY
- **HB 339** – ONLY CITIZENS TO VOTE AND SECRETARY OF STATE TO SCRUB VOTER ROLLS AGAINST DEPARTMENT OF HEALTH AND WELFARE, TRANSPORTATION DEPARTMENT, AND DEPARTMENT OF CORRECTION (BUT NOT FISH AND GAME) DATABASES
- **HB 377** – CITY COUNCIL RECALL PROCESSES FOR COUNCILS WITH DISTRICTS
- **HB 398** – LOBBYING REGULATION REVISED
  - INDIRECT LOBBYING INCLUDED
  - MONTHLY REPORTING
- **SB 1117** – INITIATIVE FISCAL NOTE MUST BE UPDATED WHEN SIGNATURES OBTAINED
- **SB 1157** – INDEPENDENT CANDIDATES FOR PRESIDENT AND VICE PRESIDENT BALLOT PROCESS ALIGNED WITH POLITICAL PARTIES' PROCESSES
- **BUT NOT ELECTION FINANCE REFORM**
  - NEXT YEAR?

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HEALTH & HUMAN SERVICES

- **HB 32** – MASK MANDATE PROHIBITION
- **HB 46** – LICENSED SHELTER MAY NOT PROVIDE CARE TO RUNAWAYS WITHOUT PARENT'S PERMISSION
- **HB 59** – MEDICAL ETHICS DEFENSE ACT
- **HB 90** – EXPANSION OF PUBLIC ASSISTANCE MUST BE DONE BY STATUTE, NOT RULE
- **HB 109** – SNAP WAIVER TO EXCLUDE SODA AND CANDY
- **HB 134** – FREE BREAST CANCER SCREENING
- **HB 135** – NO NON-EMERGENCY CARE FOR ILLEGAL ALIENS
- **HB 243** – DAYCARE REGULATION EASED
- **HB 245** – FOSTER CARE PROCESSES EASED
- **HB 290** – REQUIRED IMMUNIZATIONS NARROWED FOR DAYCARE AND SCHOOL, BUT ENFORCEMENT INCREASED
- **HB 345** – MEDICAID REFORM
  - PLAN WAIVERS APPROVED BY LEGISLATION ONLY
  - MANAGED CARE
- **SB 1035** – FOSTER CARE REFORM
  - CONGREGATE CARE LIMITED
- **SB 1102** – ASSISTED LIVING RULES EASED
- **SB 1210** – MEDICAL FREEDOM ACT
  - MEDICAL INTERVENTIONS CANNOT BE REQUIRED BY GOVERNMENT, SCHOOLS, OR BUSINESSES
- **SB 1211** – IVERMECTIN OVER THE COUNTER

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TRANSPORTATION

- **HB 25** – DIVERSION OF SALES TAX FOR TRANSPORTATION EXPANSION CONGESTION MITIGATION PROGRAM ("TECM") AND LOCAL HIGHWAY PROJECTS
- **HB 205** – OKAY TO SPEED WHEN IN PASSING LANE
  - ON LEFT ONLY
  - OUTSIDE OF CITIES ONLY
  - WHEN SPEED LIMIT IS ≥ 55 MPH
- **SB 1140, 1144** – HIGHWAY FUNDS TO BE USED TO BENEFIT MOTOR VEHICLES FIRST (NOT BIKES AND PEDESTRIANS)
- **SB 1180** – LICENSE PLATE READERS OKAY'D BUT NOT FOR TRAFFIC ENFORCEMENT
- **LICENSE PLATES**
  - **HB 235** – APPEAL TO HEAVEN
  - **SB 1105** – DON'T TREAD ON ME
  - **SB 1153** – USS IDAHO SSN 799

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VETOES

- **VETOES (BOTH SUSTAINED)**
  - **SB 1023** – MEDICAL FREEDOM
    - WOULD HAVE PROHIBITED MEDICAL MANDATES UNDER CERTAIN CONDITIONS
  - **HB 482** – APPROPRIATIONS
    - LINE ITEM VETO – HB 482 WOULD HAVE TRANSFERRED THE GOVERNOR'S EMERGENCY FUND BALANCE ($652,527.22) TO THE GENERAL FUND. THE RESULT OF THE VETO KEEPS THE FUNDS IN THE GOVERNOR'S EMERGENCY FUND.

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GUBERNATORIAL TRANSMITTAL LETTERS

- **HOUSE BILLS**
  - **HB 331** – PUBLIC CHARTER SCHOOL FACILITIES PROGRAM
  - **HB 371** – APPROPRIATIONS, ENDOWMENT FUND INVESTMENT BOARD
  - **HB 389** – UNCONTROLLED FIRES
  - **HB 444** – APPROPRIATIONS, DEPARTMENT OF LANDS
  - **HB 482** – APPROPRIATIONS (LINE ITEM VETO)
- **SENATE BILLS**
  - **SB 1110** – APPROPRIATIONS, GENERAL GOVERNMENT
  - **SB 1142** – EDUCATION (EMPOWERING PARENTS)

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INTERIM LEGISLATIVE COMMITTEES

- **NEW COMMITTEES**
  - **HB 357A** – AMERICA250 IN IDAHO ADVISORY COUNCIL
  - **SCR 102** – COVID-19 RESPONSE STUDY COMMITTEE
  - **SCR 103** – LAND USE AND HOUSING STUDY COMMITTEE
- **ONGOING / REAUTHORIZED COMMITTEES / TASK FORCES**
  - CHILD PROTECTION LEGISLATIVE OVERSIGHT COMMITTEE
  - COMMITTEE ON FEDERALISM
  - COMMITTEE ON UNIFORM ACCOUNTING AND TRANSPARENCY
  - IDAHO COUNCIL ON INDIAN AFFAIRS
  - MEDICAID LEGISLATIVE REVIEW PANEL
  - NATURAL RESOURCES INTERIM COMMITTEE
    - **HCR 003** – REAUTHORIZED TO UNDERTAKE AND COMPLETE A STUDY OF NATURAL RESOURCE ISSUES
  - OCCUPATIONAL AND PROFESSIONAL LICENSURE REVIEW COMMITTEE
  - PACIFIC FISHERIES LEGISLATIVE TASK FORCE

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FINAL OBSERVATIONS

- **NO DEMOCRATS CURRENTLY ELECTED OUTSIDE BOISE, EXCEPT TWO SENATORS**
  - BLAINE COUNTY, DISTRICT 26
  - BANNOCK COUNTY, DISTRICT 29
- **IDAHO FREEDOM FOUNDATION SPLIT REDUCED ITS EFFECTIVENESS**
- **GOVERNOR'S ZERO-BASED REGULATION**
  - RULES MOVED TO STATUTE
  - REDUCTION IN TRANSPARENCY AND ENFORCEABILITY OF REMAINING RULES
- **DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES**
  - LOSS OF BOARD AUTONOMY AND RESPONSIVENESS
  - SOME BOARDS ALREADY ELIMINATED, OTHERS COMBINED
- **HB 177 – GOLD AND SILVER NOW LEGAL TENDER**

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LEGISLATURE HOMEPAGE
(CONTINUED)



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