



Idaho Statutes

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 4 LEGISLATURE

67-450E. LOCAL GOVERNING ENTITIES CENTRAL REGISTRY -- REPORTING INFORMATION REQUIRED -- PENALTIES FOR FAILURE TO REPORT.[EFFECTIVE JANUARY 1, 2015] In addition to the provisions applicable to local governing entities found in section [67-450B](#), Idaho Code, the provisions of this section shall also apply to local governing entities. For purposes of this section, "local governing entity" shall have the same meaning as provided in section [67-450B](#), Idaho Code. The term local governing entity shall also include entities governed by [chapter 20, title 50](#), Idaho Code. If a local governing entity is governed by the provisions of section [33-701](#), Idaho Code, such entity shall not be required to comply with the provisions of this section.

(1) (a) There is hereby established a central registry and reporting portal ("registry") on the legislative services office website. The registry and reporting portal shall serve as the unified location for the reporting of and access to administrative and financial information of local governing entities in this state. To establish a complete list of all local governmental entities operating in Idaho, on the effective date of this legislation and so that the registry established will be comprehensive, every existing local governing entity shall register with the state registry. For calendar year 2015, the submission of information required by subsection (2) of this section shall occur prior to March 1, 2015, and shall be in the form and format required by the legislative services office. In addition to the information required by this section for the March 1, 2015, filing deadline, the entity shall report the date of its last independent audit. The registry listing will be available on the legislative services office website by January 1, 2016.

(b) The county clerk shall notify each local governing entity of the requirements of this section.

(c) After March 1, 2015, and on or before December 1 of each year:

(i) The state tax commission shall submit a list to the legislative services office of all taxing districts within the state; and

(ii) The county clerk of each county shall submit a list to the legislative services office of all taxing districts in the county and any other local governing entities that are authorized to impose fees, assessments or receive property tax money within the county.

(2) On or before December 1 of each year, every local governing entity shall submit to the online central registry and reporting portal the following information:

- (a) Administrative information:
- (i) The terms of membership and appointing authority for the governing board member of the local governmental entity;
 - (ii) The official name, mailing address and electronic mailing address of the entity;
 - (iii) The fiscal year of the entity;
 - (iv) Except for cities and counties, the section of Idaho Code under which the entity was established, the date of establishment, the establishing entity and the statute or statutes under which the entity operates, if different from the statute or statutes under which the entity was established.
- (b) Financial information:
- (i) The most recent adopted budget of the entity; and
 - (ii) An unaudited comparison of the budget to actual revenues and expenditures for the most recently completed fiscal year.
- (c) Bonds or other debt obligation information:
- (i) The cumulative dollar amount of all bonds or other debt obligations issued or incurred by the entity; and
 - (ii) The average length of term of all bond issuances or other debt obligations and the average interest rate of all bonds or other debt obligations.
- (d) Within five (5) days of submitting to the central registry the information required by this subsection, the local governing entity shall notify the entity's appointing authority, if the entity has an appointing authority, that it has submitted such information.
- (e) If any information provided by an entity as required by this subsection changes during the year, the entity shall update its information on the registry within thirty (30) days of any such change.
- (f) All reasonable fees, costs and other expenses incurred assisting local governing entities in compiling the reporting information required by this section may be charged by the county against the local governing entity requesting the county's service. An entity may request assistance from the county to comply with provisions of this section but the county is under no obligation to provide such assistance. For purposes of this section, reasonable fees and costs shall include, but not be limited to, the labor costs, material costs and copying costs incurred while assisting local governing entities to comply with this section. Such fees and costs may be deducted from any distributions of taxes, fees or assessments collected by the county on behalf of the local governing entity.
- (3) Audits required by section [67-450B](#), Idaho Code, will be submitted to the online portal.
- (4) Notification and penalties.
- (a) If a local governing entity fails to submit information required by this section or submits noncompliant information required by this section, the legislative services office shall notify the entity immediately after the due date of the information that either the information was not submitted in a timely manner or the information submitted was noncompliant. The local governing entity shall then have thirty (30) days from the date of notice to submit the information or notify the legislative services office that it will comply by a time certain.
- (b) No later than September 1 of any year, the legislative services office shall notify the appropriate board of county commissioners and the state tax commission of the entity's failure to comply with the provisions of this section. Upon receipt of such notification, the

board of county commissioners shall place a public notice in a newspaper of general circulation in the county indicating that the entity is noncompliant with the legal reporting requirements of this section. The county commissioners shall assess to the entity the cost of the public notice. Such costs may be deducted from any distributions of taxes, fees or assessments collected by the county on behalf of the local governing entity. For any noncomplying entity, the legislative services office shall notify the board of county commissioners and the state tax commission of the compliance status of such entity by September 1 of each year until the entity is in compliance.

(c) A local governing entity that fails to comply with this section shall be prohibited from including in its budget any budget increase otherwise permitted by either subsection (1)(a) or (e) of section [63-802](#), Idaho Code.

(d) In addition to any other penalty provided in this section, in any failure to comply with this section, the state tax commission shall withhold the annual distribution of sales tax distribution pursuant to section [63-3638](#)(10), Idaho Code, for any noncomplying entity. The state tax commission shall withhold and retain such money in a reserve account until the legislative services office certifies that the entity has complied with the provisions of this section, at which point the state tax commission shall pay any money owed to the local governing entity previously in violation of this section.

(e) For any local governing entity that is a non-taxing district, including entities established pursuant to [title 50](#), Idaho Code, upon notification to the board of county commissioners from the legislative services office of noncompliance by such entity, the board of county commissioners shall convene to determine appropriate compliance measures including, but not limited to, the following:

(i) Require a meeting of the board of county commissioners and the entity's governing body wherein the board of county commissioners shall require compliance of this section by the entity;

(ii) Assess a noncompliance fee on the noncomplying entity. Such fee shall not exceed five thousand dollars (\$5,000). Such fees and costs may be deducted from any distributions of taxes, fees or assessments collected by the county on behalf of the local governing entity. The amount of any such fee shall not be passed on to persons subject to the jurisdiction of the entity in the form of adjustments to any fee or assessment imposed or collected by the entity. Any fee collected shall be deposited into the county's current expense fund;

(iii) Cause a special audit to be conducted on the entity at the cost of the entity.

(5) The provisions of this section shall have no impact or effect upon reporting requirements for local governing entities relating to the state tax commission.

History:

[67-450E, added 2014, ch. 249, sec. 1, p. 626.]

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