

Spring COI 2025 Legislative Review

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What Happened?

2025 brought big changes for counties on a range of issues from land use to elections to taxation and more.



Infrastructure, Land Use & Transportation



Intergovernmental Affairs



Justice & Public Safety



Public Lands & Natural Resources



Revenue & Taxation

Infrastructure, Land Use, & Transportation



HOUSE BILL 25: TECM

- Year 1: \$100 million continuously appropriated for ITD (up from \$80 million)
 - Increases by \$20 million in year 2 to \$120 million
 - Increases by \$20 million in year 3 to \$140 million
- \$45 million continuously appropriated annually for local government highway projects
 - Locals may pool funds for projects

April 1, 2025



House Bill 86: E-vehicle Charging Stations

Prohibits state and locals requirements in building plans:

- No requiring e-vehicle charging stations
- No requiring e-vehicle parking spaces
- No requiring upgraded electrical conduits

Creates uniform standard across the state.

- March 3, 2025

House Bill 104: Ag Buildings

Modifies: I.C. 39-4116:

- Limits Local Control: Counties can only adopt and amend state-approved building codes with strict limitations and required public processes.
- Exempts Agricultural & Small Residential Buildings: Counties must exempt ag buildings and small dwellings from certain codes, including fire sprinkler mandates.
- Defines “Agricultural Building”: Includes barns, silos, greenhouses, equipment sheds, and livestock shelters—but excludes places of human habitation, public use, or product processing.
- Restricts Permit Fees & Oversight: Counties may issue limited permits for ag buildings (e.g., to check setbacks), but fees must not exceed actual administrative costs.
- July 1, 2025

House Bill 180: Broadband Infrastructure

- Codifies Federal “Shot Clock” for Idaho: Counties must act on broadband and telecom siting applications within strict timelines—ranging from 60 to 150 days depending on the project type.
- If Shot Clock is missed:
 - (a) For a siting application that requires a special use permit or a variance the governing board shall, within thirty (30) days, hold a public hearing to approve, approve with modification, or deny the application; and
 - (b) For a siting application that complies with the jurisdiction’s applicable zoning ordinances and does not require a special use permit or a variance the application shall be deemed approved.
- Tolling Period for Incomplete Applications: Timeline pauses only if the locality notifies the applicant within 21 business days of specific deficiencies; the clock resumes once the applicant submits all required information
- July 1, 2025



House Bill 266: Building Code Inspections

- Fast-Track Inspections: If an inspection isn't completed within 48 business hours, permit holders can hire qualified third-party inspectors.
- Automatic Refunds: Fees must be refunded when officials fail to provide timely inspection results.
- Virtual Re-Inspections Allowed: Local agencies may use live virtual re-inspections, except for structural inspections on buildings with 3+ stories.
- July 1, 2025

Senate Bill 1118: Procurement Thresholds

Creates uniform \$100,000 procurement threshold exclusions across the board for public Works Construction, services or personal property

- Sets new range of \$100,000 to \$250,000 for triggering certain procurement procedures.
- Sets new maximum threshold from \$150,000 to \$250,000 to trigger different procurement procedures.

Senate Bills 1133: Agricultural Protection Act

- Incentives for Agricultural Landowners: The bill introduces incentives for agricultural landowners to voluntarily apply for Agricultural Protection Area designations, aiming to encourage the preservation of agricultural lands.
- Clarification of Legislative Intent: It further clarifies the intent of the statute enacted in 2024 through House Bill 608aaS, ensuring consistent application and understanding of Agricultural Protection Area provisions.
- Added protections: Adds additionally language that no regulation shall permit residential, commercial, manufacturing, industrial, solar or wind energy structures, or any other non-agricultural to be permitted on APAs
- March 31, 2025



Senate Bill 1187 (Trailer): Agricultural Protection Act

- 60-Day Decision Deadline: County commissioners or their designees must approve or deny Agricultural Protection Area (APA) applications within 60 days, or the commission's recommendation becomes final by default.
- Appeals & Final Decision Timeline: Applicants may appeal decisions within 30 days, triggering a public hearing and requiring a final county decision within another 60 days—or the previous decision stands.
- Clear Path for Land Changes: Land can be added or removed from APAs via defined processes; hardship removals are allowed, and counties may charge cost-based administrative fees only
- March 31, 2025



Senate Bill 1140: Primary Benefit of Motor Vehicles Definition

Defines “benefit primarily motor vehicles” and “primary benefit of motor vehicles”.

- Means designing highway & bridge maintenance & construction projects to reduce traffic congestion, travel delays, engine idle time, & unproductive consumption.
- Limited to improving vehicle traffic flow, travel times through expanding vehicle travel lanes, improving intersection efficiency, adding turn lanes, improving transportation management systems.
- Allow improvements to existing or new bike and pedestrian programs only if included in a project for motor vehicles, if provide a collateral or secondary benefit to project, or are highway design improvements required by federal law.
- Doubles fine for violations of statute to \$1,000
- July 1, 2025



Senate Bill 1144: Laying Out Highways

Repeals and replaces §40-605.

- Prioritizes improvement of highways for benefit of motorists
- Outlines local authority to enhance existing highways & create new ones to alleviate traffic congestion, reduce travel time
- Stipulates right-of-way must be at least 50 feet wide
- Adds restrictions to authority to widen, straighten or relocate non-residential collector & arterial highways unless mandated by federal law
- July 1, 2025

Senate Bill 1218: Transportation Funding

Appropriates \$110 million to local highway distribution fund to be paid during the state's FY26.

- This is a decrease from \$121 million appropriated for the past two years



Pop Quiz: Infrastructure, Land Use, & Transportation

Question 1: What happens if a county fails to act on a broadband siting application that doesn't require a special use permit within the required time?

- A) The application is denied
- B) The project is delayed 6 months
- C) The application is automatically approved
- D) The applicant is fined



Pop Quiz: Infrastructure, Land Use, & Transportation

Question 2: According to H0266, how quickly must inspections be completed before a third-party inspector can be hired?

- A) 24 business hours
- B) 48 business hours
- C) 72 business hours
- D) 7 days

Intergovernmental Affairs



House Bill 14: Idaho Code Cleanup

- Idaho's DOGE act:
 - I.C. 67-3704:
 - On or before September 1, 2025 all state agencies shall review their statutes, code sections, and any code sections they enforce, and
 - Report to the legislature (via official portal) any outdated, obsolete, or unnecessary codes, statutes, or any other code sections.
 - State Agencies: is defined as each department, commission, board, council, agency, institution, division, office, committee, authority, or other administrative unit of the state.
 - Nearly all code sections at least touch on counties.
 - February 7, 2025



House Bill 55: PERSI Volunteers

Amends §59-1356 to allow retired members of PERSI to serve as bona fide volunteers without being considered employed.

- Clarifies status of retired members to ensure they can volunteer if they want while protecting integrity of PERSI.
- July 1, 2025

House Bill 172: Open Meeting Laws-Agendas

Creates clarity in §74-204 regarding how to handle multiple agenda items during meetings.

- Allows group of agenda items to be voted on as a single action (consent agenda) if items are not ordinances, resolutions, or need more than simple majority vote.
- Any member of governing body can request removal of item from consent agenda for separate discussion and vote before consent agenda vote occurs.

▪ July 1, 2025

House Bill 253: Public Records Requests

Defines resident-domiciled in Idaho at least 30 days (does not include full-time students from other states).

- Allows non-residents to be charged fees to cover actual costs of request as long as it doesn't exceed actual cost to provide service
- Fees must be uniform for non-residents for certain requests defined in Idaho Code.
- Itemized statements of fees required.
- Requests for residents: 3 working days with 10 day extension
- Requests for non-residents: 21 working days with 35 day extension
- July 1, 2025



House Bill 278: Consolidated Elections Dates & Deadlines

Clarifies elections dates, deadlines, and filling of vacancies.

- Establishes specific deadlines for candidate filing declarations
 - One week if filing with SOS
 - Two weeks if filing with county clerk
- It clarifies early voting requirements, including that it can start no earlier than 3 weeks before election day
- July 1, 2025

House Bill 310: Elections

Creates specific anti-fraud measures to increase security of election ballots.

- It requires additional testing and verification before each election.
- For counties using voting machines:
 - Assign unique identifiers to ballots
 - Use watermarked paper
 - Printing of holograms to prevent duplication
- For counties hand counting:
 - Ballots required to have stamp or printed words, “Official Election Ballot” along with election date
- Clerk must maintain documentation of security measures taken and chain of custody of all ballots.
- July 1, 2025



House Bill 339: Voter Registration Accuracy

Clarifies the role of the Secretary of State in maintaining accuracy of Idaho's statewide registration system to ensure only eligible Idaho voters are registered to vote.

- Authorizes SOS to access databases from SSA and DHS to carry out intent.
- Requires county clerk to review and initiate cancellation of registrations of individuals not eligible to vote
- Requires SOS with county clerks to make annual report to legislature about registration maintenance actions taken & provide recommendations to improve processes
- July 1, 2027



House Bill 357: America 250

Establishes America250 Commemoration Fund & Advisory Committee to facilitate Idaho's participation in celebration of 250th anniversary of America's founding.

Co-Chairs: Sen. Ben Adams & Rep. Brandon Mitchell

- Sen. Jim Guthrie, Janet Gallimore, ISHS Exec. Director
Jeff Newgard, Bank of Idaho President, Julie Ellsworth,
State Treasurer, Phil McGrane, Secretary of State
- April 02, 2025





Pop Quiz: Intergovernmental Affairs

What does the DOGE Act require state agencies to do by September 1, 2025?

- A) Adopt new tech standards
- B) Eliminate all fees for services
- C) Review and report obsolete laws
- D) Implement electronic voting



Pop Quiz: Intergovernmental Affairs

Question 4:

True or False: HB0055 allows retired PERSI members to volunteer without it being considered employment.

Justice & Public Safety



House Bill 32: Mask Mandates

- The state, political subdivisions, or officials may not mandate the use of a medical face mask, face shield, or other face covering for the purpose of preventing or slowing the spread of a contagious or infectious disease.
- There may be recommendations but such recommendations shall be accompanied by a notice that it is not mandatory.
- March 4, 2025

House Bills 206, 207, & Senate Bill 1159: EMS

- HB206: moved the EMS Bureau from IDHW to the IMD, which already coordinates emergency management with state and local governments.
 - Sunsets rules on and after July 1, 2027 and expresses for rules to be codified in the next legislative session.
- HB207: moved the REPLICA compact among states for EMS to a single section in the new chapter created by HB206.
- SB1159: Removes the requirement that a county have an approved plan that specifies how EMS shall be covered in the entire county.

House Bill 185: Search & Rescue Fund

- Increases the amount counties may be reimbursed for search and rescue costs.
 - Allows for up to \$8,000 reimbursement from the cost reimbursement subaccount.
 - Costs that exceed \$8,000 come from the catastrophic search subaccount.
 - Claims for reimbursement shall be made on a quarterly basis.
- July 1, 2025

House Bill 264: Protecting the Privacy of Women

- Multi-occupancy restrooms, changing rooms, or sleeping quarters shall be designated either for females or males.
 - Allows for deputies to do their routine checks in correctional facilities.
 - Other exceptions may be: custodial work, render medical assistance, provide services during a natural disaster, a declared emergency, or when prevent a serious threat to good order or safety.
- July 1, 2025

Senate Bill 1031: Public Health District Powers

- To ~~do all things required for the preservation and protection of the public health and preventative health~~ to undertake only those actions that are necessary and reasonable for preserving and protecting public health and preventative health as supported by scientific evidence.
- July 1, 2025

Senate Bill 1101: Coroner Duties

- Outlines duties and provides definitions and standards to increase consistency across the state.
 - Deaths to be investigated
 - Jurisdiction of criminal investigation and death investigation
 - Autopsies
 - Powers and duties
 - Education standards
 - Definitions
- July 1, 2025



Senate Bill 1121: Funeral Home Employees

- To allow for employees of a funeral home or licensed mortician to work for a county coroner.
- July 1, 2025

Senate Bill 1181: Public Defense

- Provides for the development and implementation of a transition plan pertaining to the use of county facilities.
- Specifies that the SPD shall pay for transcript costs based on court ruling.
- Provides for the development of workload standards.
- Clarifies the key role of the district public defenders.
- Provides for compensation that is more aligned with local market and case complexity.
- Specifies that certain office building expenses are to be the responsibility of the counties.
- Added language that clarifies if SPD isn't responsible for a service, the courts can't order the counties to pay for that service.
- Intent language beginning in 2027 state will begin process to transition from county facilities.
- July 1, 2025



Senate Bill 1202: Public Defense Funding

- Provides additional funding for:
 - Child Protective Act
 - Additional operating expenses
 - New institutional offices in Benewah, Elmore, Jerome, and Shoshone counties
 - Transcripts
 - Personnel costs
 - Contracting costs



Pop Quiz: Justice & Public Safety

Question 5: Which of the following is included in S1101 regarding Coroners?

- A) When a county coroner shall investigate a death
- B) A definition for cause of death, forensic autopsy and forensic pathologist
- C) The powers and duties of the county coroner
- D) All of the above



Pop Quiz: Justice & Public Safety

Question 6: What's the maximum reimbursement counties can get from the Search and Rescue Fund per incident before the catastrophic subaccount kicks in?

- A) \$2,500
- B) \$5,000
- C) \$8,000
- D) \$10,000

Public Lands & Natural Resources



House Bill 389: Uncontrolled Fires

- Any range or forest fires burning on any land in Idaho is declared a nuisance.
- Governor is allowed to declare an emergency and to direct state resources immediately to extinguish such a fire on federal land.
- Allows Idaho Attorney General to recover cost of civil action related to this issue.
- March 3, 2025

Senate Bill 1083: Domestic Water Use

Revamps Domestic Use Exemption as follows:

- Amends section 42-111: to allow multiple exempt domestic uses to be combined into a single well. This only applies to in-home water use.
- Amends section 42-227: to provide that, in subdivisions within an area that has been designated as a Ground Water Management Area, Critical Ground Water Area, or Moratorium Area, the Domestic Use Exemption will only apply to in-home or stockwatering purposes. All other uses, including irrigation, will require an Application for Permit.
- Creates section 42-1701B: to provide a streamlined process for ensuring compliance with domestic use exemption requirements.
- Amends section 31-3805: to require that community wells within municipal service areas or areas of impact be compatible with the municipal system and that surface water be used for irrigation when available.

- July 1, 2025



Senate Bill 1183: Wildfire Standards of Care

Creates the "Wildfire Standard of Care Act" under Title 61, Chapter 18 to create a standard of care through electric utility wildfire mitigation plans, subject to approval by the Idaho Public Utilities Commission (IPUC) for regulated utilities.

- Liability: If the electric corporation acted in accordance with a commission approved plan and a wildfire occurs there shall be a rebuttable presumption that the electric corporation acted without negligence.
- Right of Way: If an electric corporation requested access to private land or land owned by the state, and the owner does not respond within 30 days, the electric company is authorized to access the property for the purpose of fire mitigation in accordance with their mitigation plan. Any property liability will be only be allowed if the electric corporation acted wilfully or recklessly when causing substantial damage to the property.
- July 1, 2025

Pop Quiz: Public Lands & Natural Resources

Question 7: What does SB1083 limit the Domestic Use Exemption to in certain water-constrained areas?

- A) Landscaping & irrigation
- B) Laundry & showers
- C) in-home and stockwatering use
- D) Anything under 1,000 gallons per day

Revenue & Taxation



House Bill 130: Hospital Tax Exemption

- This bill narrowly defines “Hospital” for purposes of property tax exemption.
- If a nonprofit hospital uses any of its property for business not related to its nonprofit purpose, then that part shall be added to the property tax roll.
- January 1, 2026

House Bill 208: Fire District Consolidation

Allows for Fire District consolidation; provides a clear mechanism for such districts to consolidate including:

- 1. The board shall provide an agreement for consolidation;
- 2. After approval of the agreement, the boards of commissioners of each fire district shall hold a hearing not less than 10 or more than 30 days after.
- 3. Upon completion of agreement the board of the consolidated district shall file a copy of the agreement with the county recorder.
- July 1, 2025

House Bill 40: Income Tax Relief

1. Provides state income tax relief by reducing the flat tax from 5.695% to 5.3%.
 2. Additionally, it expands income exemption to include certain military pensions.
 3. Finally, it also eliminate capital gains on losses on metal bullion and monetized mullion.
- January 1, 2025

House Bill 231: Grocery Tax Credit

- Raised the current Grocery Tax Credit from \$120 per person or \$140 for individuals 65 and older to \$155 for all individuals in the fiscal year of 2026.
- Additionally, allows Idaho income tax filers the option to take the \$155 tax credit per person, or to receive a full refund of all taxes paid on groceries up to \$250 per person by itemizing their grocery expenses on their annual income tax returns.
- January 1, 2025.



House Bill 304: Property Tax Relief

Provides \$100 million in property tax for 2025 with \$50 million recurring there after.

- The \$100 million will be equally split between the School Facilities Fund and the Homeowner Property Tax Relief Account.
- The recurring \$50 million will be added to the Homeowner Property Tax Relief Account.
- March 26, 2025

House Bill 316: Homestead Exemption-Idaho Driver's License

- In an effort to aid discovery if individuals are claiming multiple homestead exemptions this bill clarifies statute to specify that applicants claiming homestead must use an Idaho state-issued license.
- There are exceptions for military service.
- Individuals have ninety (90) days to acquire an Idaho state-issued license when moving to Idaho and provided to their assessor.
- January 1, 2025



House Bill 329: Rate Regulated Utility Tax

Kilowatt Per Hour Tax:

- Replaces property tax on rate regulated utility operating property.
- Include rate regulated thermal companies as well,
- Effect is to be net neutral and hold all parties harmless.
- January 1, 2026

House Bill 354/Senate Bill 1216: Homestead Exemption Proration

- HB 354: Provides proration of homestead exemption
 - This bill removes the April 15th homestead exemption deadline for existing homes and provides a formula to prorate the exemption for those claiming the exemption any day of the year.
 - Additionally, the burden of proof will now shift from the taxpayer to the County Assessor only on appeal to Board of Tax Appeals and only if the increase in value exceeds ten percent (10%) of the previous year's value and this increase resulted from a failure to use required equalization methods.
- HB 1216: Trailer bill that implements global assessor standards:
 - The current assessment value range of ninety percent (90%) to one hundred ten percent (110%) is still in effect.
 - This bill adds that each category of property tested shall also have a level of assessment that is provable with statistical analysis to be within five percent (5%) of each other category of property tested.
 - January 1, 2026

House Bill 355: Property Tax Deferral

Provides a specific mechanism for equity rich cash poor homeowners to defer their property taxes. If a qualified applicant owes property taxes for one or more years, the deferred property taxes shall include deferral of any outstanding balance owed on the property taxes including, delinquencies, interest, late charges, costs, and fees.

- July 1, 2025

House Bill 436: Urban Renewal

Modifies Urban Renewal Districts as follows:

- 1. Provides process for a city to dissolve an Urban Renewal District.
- 2. Allows fire or ambulance service districts within an Urban Renewal District to opt out of existing urban renewal revenue allocation areas (provided they have no outstanding indebtedness).
- 3. Allows Urban Renewal Districts to be extended for one-owner property of a manufacturing project (Chobani).
- January 1, 2025



Pop Quiz: Revenue & Taxation

Question 9: Under HB0139, if a non profit hospital uses some property for a for-profit activity, what happens to that portion?

- A) It is exempt as long as it's owned by the hospital
- B) It must be sold
- C) It is added to the property tax roll
- D) It requires legislative approval



Pop Quiz: Revenue & Taxation

Question 10:

True or False: Under HB0329, kilowatt hour or thermal use taxation replaces property tax for rate-regulated utilities?



Pop Quiz: Revenue & Taxation

Question 11: Which bill allows proration of the homestead exemption based on when it's claimed during the year?

- A) House Bill 304
- B) House Bill 354
- C) House Bill 208
- D) House Bill 130



Pop Quiz: Revenue & Taxation

Question 12: H0436 gives fire and ambulance districts the option to:

- A) Buy property at auction
- B) Levy their own sales tax
- C) Opt out of urban renewal allocation areas
- D) Eliminate property taxes

Preparing for 2026 Legislative Session



Interim Legislative Committees

- COVID-19 Study Committee
- Affordable Housing Study Committee
- Committee on Federalism





Infrastructure, Land Use, & Transportation Issues

- TECM Bonding & Strategic Initiative Funding Permanency
- Solid Waste Regulatory Taskforce
- Short Term Rentals



Intergovernmental Policy Issues

- Idaho DOGE
- Codifying Reporting Requirements
- Online Legal Notices



Justice & Public Safety Policy Issues

- e911 Funding
- Coroner Standards Next Steps
- State Inmate Reimbursements
- Public Health Districts Funding and Governance
- Idaho Constitutional Defense Fund



Revenue & Taxation Issues

- County Infrastructure Funding
- Local Option Taxing Authority
- Lodging Tax
- Truth in Taxation & Property Tax Budgeting Reform

THANK YOU!

Thank you for showing up for your counties– and for each other!

