

2026 Legislative Review



IDAHO
ASSOCIATION OF
COUNTIES

Introduction

The 2026 Idaho Legislative Session resulted in significant policy changes affecting county government operations, infrastructure, elections, public safety, land use, taxation, and county coordination with state and federal agencies. This publication is intended to serve as a practical implementation guide for county elected officials and county staff as they review newly enacted legislation and evaluate operational impacts at the local level.

Throughout the legislative session, the Idaho Association of Counties (IAC) worked closely with legislators, state agency partners, affiliate organizations of IAC, local partners and other stakeholders to provide technical expertise regarding the practical impacts proposed legislation may have on county governments and to advocate for sound policy that will allow counties to best serve their constituents.

This publication is organized according to IAC steering committee subject matter areas so county officials can quickly identify legislation most relevant to their responsibilities. Bills impacting multiple policy areas intentionally appear in more than one section to ensure county officials reviewing a single topic area do not overlook legislation affecting their operations.

As counties move toward implementation of the 2026 legislation, coordination between elected officials, department leadership, legal counsel, and frontline staff will be essential. Counties are encouraged to review implementation dates carefully, identify any necessary ordinance or policy revisions early, and communicate proactively with impacted departments.

The Idaho Association of Counties will continue monitoring implementation questions and working collaboratively with counties, legislators, and state agencies to address concerns identified by county officials throughout the year. Thank you for your continued leadership and engagement.

INFRASTRUCTURE, LAND USE, & TRANSPORTATION

The 2026 legislative session included bills affecting county planning and zoning, infrastructure coordination, housing policy, permitting timelines, transportation funding. Counties should carefully review legislation impacting short-term rental regulation, subdivision review requirements, manufactured housing standards, and permitting processes.

Several bills also affect county relationships with state and federal agencies, including landfill regulation, NEPA coordination, and water-right requirements tied to subdivision approvals. In addition, the Legislature appropriated a vastly reduced amount of local road and bridge funding, and expanded financing options for infrastructure development in unincorporated areas.

County commissioners, planning and zoning departments, building officials, road and bridge departments, and county prosecutors should review these measures closely to determine whether ordinance updates, policy revisions, procedural changes, or staff training may be necessary before implementation deadlines arrive.

INFRASTRUCTURE, LAND USE, & TRANSPORTATION				
Bill Number	Subject Matter	Impact on Counties	Effective Date	IAC Position
H 532	Infrastructure, Land Use & Transportation	Connects proof of identity for vehicle registration and vehicle titling to the requirements specified in section 49-306, Idaho Code, to create uniformity regarding how identification is proven and improve the accuracy of one-name/one-record information in GEM.	07/01/2026	
H 533	Infrastructure, Land Use & Transportation	This will remove the responsibility for DMV employees to sell vehicle stickers. They will still be required to sell and renew vehicle registrations. Sheriffs will no longer be able to rely on license plate stickers to determine whether a registration has expired. Drivers will still be required to have a current vehicle registration card in their vehicle.	07/01/2026	

H 555	Infrastructure, Land Use & Transportation	<p>This legislation changes the regulatory relationship between the county, the District Board of Health, and DEQ regarding landfills. It removes a fragmented, at times duplicative process between public health districts and DEQ and replaces it with a centralized, streamlined process that clearly delineates DEQ as the regulatory authority. DEQ will control approvals, modifications, and recertifications, while land-use responsibilities will remain with the county, under LLUPA. Each local landfill will be required to pay an annual \$4,000 permitting fee. A \$0.07 per ton tipping fee will also need to be assessed and paid to DEQ on a monthly basis. These funds are to be used to cover the expense of having DEQ take full regulatory responsibility.</p>	07/01/2026	
H 583	Infrastructure, Land Use & Transportation Justice & Public Safety	<p>This bill significantly limits county authority over short-term rentals (STRs) by prohibiting most regulations specific to those properties, including any registration or licensing requirements (with or without an accompanying fee), effectively requiring counties to treat STRs the same as single-family homes. Overall, counties retain only limited authority over basic health and safety standards and general nuisance enforcement.</p> <p>Counties will need to review any STR ordinances currently in place and determine whether to repeal them or modify them to apply to all single-family homes.</p> <p>There will be a fiscal impact on counties that currently collect a licensing or registration fee from STR's since that will no longer be allowed once the law goes into effect on July 1st.</p>	07/01/2026	Oppose
H 585	Infrastructure, Land Use & Transportation	<p>If a requested inspection for HVAC, plumbing, or electrical is not finished within 48 business hours, permit holders may hire third-party inspectors, and the government must refund the full inspection fee. Additionally, if an inspection fails, the inspecting authority must notify the permit holder</p>	07/01/2026	

		within 3 days; otherwise, the permit holder is eligible for a 10 percent refund of their inspection fees.		
H 620	Infrastructure, Land Use & Transportation Intergovernmental Affairs Public Lands & Natural Resources	<p>This bill provides that a board of county commissioners (BOCC) is treated as a cooperating agency with special expertise when federal agencies are making decisions involving federal land planning, implementation, and management under the National Environmental Policy Act (NEPA). The law recognizes counties as having special expertise in any area where they have statutory responsibilities, including but not limited to issues affecting public health, welfare, local customs, culture, and the economic viability of the county.</p> <p>If a county has adopted a comprehensive plan, the BOCC may participate in efforts to coordinate its planning efforts with federal agencies on issues involving multiple use, forest and rangeland resources, federal land management policies, and other federal laws that allow coordination with local governments.</p>	03/17/2026	IAC Priority
H 706	Infrastructure, Land Use & Transportation	This legislation gives counties the option to allow for a single staircase for multi-residential units if certain conditions are met, including that it is no higher than six stories (five if a basement level is included) and have no more than four units per story. Other safety requirements specified in the bill must be met in order to consider the single-staircase option.	07/01/2026	
H 707	Infrastructure, Land Use & Transportation	This allows counties to establish an administrative process for dividing land that already contains an accessory dwelling unit (ADU) or other secondary housing structure. By allowing a simplified split, homeowners can finance or sell ADUs separately if certain requirements are met. This is a "may" not a "shall" meaning that it is an option for counties, but it is not required.	07/01/2026	
H 721	Infrastructure, Land Use & Transportation	If a county needs to perform a school building plan review for public works, the initial plan review must be completed within 30 calendar days	07/01/2026	

		of plan submission. This same deadline applies for the initial school building plan review as a whole.		
H 800	Infrastructure, Land Use & Transportation	Counties may allow multi-family manufactured units where they allow other multi-family dwellings. They may allow single-family manufactured homes where they allow other single-family homes. This legislation also changes the minimum size of single wide units from 600 to 400 square feet and multi-width units from 1000 to 800 square feet.	07/01/2026	
H 926	Infrastructure, Land Use & Transportation Revenue and Taxation	Expands authority of a county to establish a Community Infrastructure District (CID) in unincorporated areas outside of city's comprehensive plan.	07/01/2026	
H 976	Infrastructure, Land Use & Transportation	Provides \$4.2 million in state general funds for county local road and bridge maintenance.	04/10/2026	Support
S 1222	Infrastructure, Land Use & Transportation Public Lands & Natural Resources	Clarifies the implementation of water rights and domestic well usage with respect to subdivisions. It clarifies what water rights are required for a plat to be approved and strengthens the legal framework for county planners and developers. Planning and Zoning departments will likely need to update their review processes for subdivision plats.	02/17/2026	Support

INTERGOVERNMENTAL AFFAIRS

Legislation within the Intergovernmental Affairs section primarily affects election administration, public meetings, local governance procedures, polling place operations, and coordination between counties and political subdivisions. Several measures require county clerks to adjust timelines, filing procedures, and communications involving elections and candidate filings.

This section also reflects ongoing legislative interest in government transparency, election consistency, and clarifying operational authority for local governments. Some measures create additional administrative responsibilities, while others provide operational flexibility for counties dealing with staffing shortages or polling place limitations.

County clerks, commissioners, election staff, and county prosecutors should review these measures carefully to ensure implementation timelines and procedural updates are fully understood before future election cycles.

INTERGOVERNMENTAL AFFAIRS				
Bill Number	Subject Matter	Impact on Counties	Effective Date	IAC Position
H 620	Intergovernmental Affairs Public Lands & Natural Resources Infrastructure, Land Use & Transportation	This bill provides that a board of county commissioners (BOCC) is treated as a cooperating agency with special expertise when federal agencies are making decisions involving federal land planning, implementation, and management under the National Environmental Policy Act (NEPA). The law recognizes counties as having special expertise in any area where they have statutory responsibilities, including but not limited to issues affecting public health, welfare, local customs, culture, and the economic viability of the county. If a county has adopted a comprehensive plan, the BOCC may participate in efforts to coordinate its planning efforts with federal agencies on issues	03/17/2026	IAC Priority

		involving multiple use, forest and rangeland resources, federal land management policies, and other federal laws that allow coordination with local governments.		
H 560	Intergovernmental Affairs	If a county clerk believes there will be a shortage of poll workers for an upcoming election, then they can offer potential jurors the option to work as a poll worker at the upcoming election instead of serving on a jury. Since this is optional and based on the county clerk's determination of need, operational impact will likely be minimal.	07/01/2026	
H 561	Intergovernmental Affairs	This bill dictates that counties may fly their official county flag as long as it was designated before January 1, 2023. Flags may also be flown in recognition of cross-border relations, among other exceptions outlined in the bill.	03/31/2026	
H 697	Intergovernmental Affairs	Clerks, prosecuting attorneys, and sheriffs will need to familiarize themselves with this new statute, particularly because it is a repeal-and-replace.	07/01/2026	
H 831	Intergovernmental Affairs	For counties with limited polling place options, this offers a relief valve by allowing the use of school facilities for that purpose while providing a safer environment for students. The effective date has been pushed out to 2028 to give school districts time to plan their school calendars and ensure a smooth transition to compliance.	01/01/2028	Support
H 873	Intergovernmental Affairs	This legislation cleans up three sections from last year's Uniform Dates & Deadlines bill including aligning soil and water conservation district elections to the same odd-year cycle as other non-partisan elections. It also clarifies that the BOCC has nine days to canvas every election. Finally, it changes the window for sending ballots to precincts that qualify for "all-mail-in" ballots from 24 to 45 days prior to an election and aligns the return date from fourteen days to 11 days prior to the election.	07/01/2026	
H 894	Intergovernmental Affairs	This allows any member of the public to record or photograph public meetings. The chair of the meeting may still take measures to set parameters	07/01/2026	

		to ensure orderly conduct, but a person cannot be removed from a meeting for recording or photographing it. This recording/photography allowance does not apply to executive sessions.		
S 1251	Intergovernmental Affairs	Allows attorney general to seek declaratory and injunctive relief for any individual who violates Idaho statutes that impose legal duties or prohibitions that do not explicitly provide a civil cause of action for enforcement.	07/01/2026	
S 1261	Intergovernmental Affairs	Allows a retired PERSI member to continue receiving benefits if they are appointed to an elected public office other than the office that they held prior to retirement.	07/01/2026	Support
S 1376	Intergovernmental Affairs	Requires candidates of political subdivisions to submit their nominating petition to the county clerk. In addition, the clerk of each political subdivision is required to provide the county clerk with an accurate, detailed map of all subdistricts of the political subdivision no later than January 1st of the year an election may be held. Establishes new 5-day timeline regarding when the county clerk needs to notify the clerk of the political subdivision about candidate filings. Requires the clerk of the political subdivision to review and certify to the county clerk the nominees to be placed on the ballot within 48 hours after receiving the initial notification from the county clerk.	07/01/2026	
S 1389	Intergovernmental Affairs	This legislation will ensure that county clerks can continue to use places of worship for polling places as needed, while clarifying that any owner who permits, without charge, the use of their property for polling purposes has no duty of care to keep the property safe for entry for that purpose, nor do they assume certain liabilities.	07/01/2026	

JUSTICE & PUBLIC SAFETY

The Justice & Public Safety section includes legislation affecting county jails, probation services, behavioral health systems, coroners, inmate reimbursements, and interactions between county officials and private property owners.

County sheriffs, prosecutors, commissioners, juvenile probation personnel, misdemeanor probation administrators, and coroners should review these measures closely to determine whether staff training, policy revisions, operational changes, or budget adjustments may be required.

This section also includes legislation tied directly to long-standing county concerns raised through IAC policy discussions, including reimbursement adequacy and county representation in statewide criminal justice and POST-related matters.

JUSTICE & PUBLIC SAFETY				
Bill Number	Subject Matter	Impact on Counties	Effective Date	IAC Position
H 492	Justice & Public Safety	<p>This legislation will give a seat on the POST Council to a representative from either the Idaho Association of County Misdemeanor Probation Administrators or the Idaho Association of County Juvenile Administrators.</p> <p>This will ensure that changes made to POST academies and other activities receive feedback from an additional perspective.</p>	07/01/2026	
H 583	Justice & Public Safety Infrastructure, Land Use &	<p>This bill significantly limits county authority over short-term rentals (STRs) by prohibiting most regulations specific to those properties, including any registration or licensing requirements (with or without an accompanying fee), effectively requiring counties to treat STRs the same as single-family homes. Overall, counties retain only limited authority over basic health and safety standards and general nuisance enforcement.</p>	07/01/2026	Oppose

	Transportation	<p>Counties will need to review any STR ordinances currently in place and determine whether to repeal them or modify them to apply to all single-family homes.</p> <p>There will be a fiscal impact on counties that currently collect a licensing or registration fee from STR's since that will no longer be allowed once the law goes into effect on July 1st.</p>		
H 556	Justice & Public Safety	This legislation increases the daily reimbursement rate paid to counties housing state-committed inmates and parole violators in county jails prior to their transfer to a state correctional facility. The reimbursement rate will change from \$55 per day for the first seven days and \$75 for any additional days to a flat rate of \$80 per day. This will help to offset some of the current financial burden placed on counties.	07/01/2026	IAC Priority
H 591	Justice & Public Safety	This bill removes a statute that is no longer necessary due to the complete repeal of the medical indigency program.	07/01/2026	IAC Policy
H 684	Justice & Public Safety	Reimbursement amounts will vary by county based on costs incurred in returning a prisoner, probationer, or parolee to the State of Idaho. The total annual reimbursement to county sheriff offices is estimated not to exceed \$200,000 state-wide. Actual expenditures will depend on the number of applicable cases and the costs incurred by individual counties.	07/01/2026	
S 1250	Justice & Public Safety	Exempts photographs/images of a decedent taken as part of a coroner death investigation or law enforcement investigation, whether or not the investigation is active, from being released. Once the investigation and criminal case (including all appeals and civil proceedings) are no longer active, the photos or images may be disclosed upon a request to next of kin defined as the closest living relative (spouse, adult children, parents, siblings, and grandparents).	07/01/2026	IAC Policy

S 1255	Justice & Public Safety	This legislation will create access to more facilities for involuntary commitments. It will also allow tribal police to do involuntary commitments in addition to traditional peace officers.	07/01/2026	Support
S 1309	Justice & Public Safety	This bill establishes a disbursement schedule in a single statute for the various fees assessed by the court for juvenile cases.	07/01/2026	
S 1314	Justice & Public Safety	This legislation eliminates regional behavioral health boards. For counties this means county commissioners will no longer need to serve on these at the regional level.	03/16/2026	
S 1326	Justice & Public Safety	<p>All government officials and employees are prohibited from entering private land not open to the public without a valid search warrant, exigent circumstances, or lawful consent of the owner or lessee.</p> <p>County elected officials and staff will need to be educated on how to obtain permission before entering private property, what constitutes an exigent circumstance, the extent necessary to serve a civil process, or conduct a welfare search (the only exceptions allowing county government agents to enter private lands). If a government agent knowingly violates the legislation, they may be subject to a \$1,000 civil penalty per occurrence as well as actual damages (sheriffs, deputies, coroners, and surveyors are exempt from the damages section of the code).</p>	03/31/2026	Oppose

PUBLIC LANDS & NATURAL RESOURCES

Public lands and natural resource issues remain critically important for Idaho counties, particularly counties with significant federal land ownership and natural resource-based economies. Legislation in this section strengthens county coordination authority involving federal land management decisions and clarifies water-right requirements associated with subdivision approvals.

These measures reinforce the important role counties play in land management discussions involving public health, economic viability, infrastructure, and land use planning. Counties may wish to evaluate whether their comprehensive plans and coordination policies adequately support engagement with federal agencies under updated statutory language.

County commissioners, planning officials, natural resource advisory committees, and county prosecutors should review these provisions carefully to ensure counties are positioned to effectively utilize coordination authority and implement updated subdivision review standards.

PUBLIC LANDS & NATURAL RESOURCES				
Bill Number	Subject Matter	Impact on Counties	Effective Date	IAC Position
S 1222	Public Lands & Natural Resources Infrastructure, Land Use & Transportation	Clarifies the implementation of water rights and domestic well usage with respect to subdivisions. It clarifies what water rights are required for a plat to be approved and strengthens the legal framework for county planners and developers. Planning and Zoning departments will likely need to update their review processes for subdivision plats.	02/17/2026	Support
H 620	Public Lands & Natural Resources	This bill provides that a board of county commissioners (BOCC) is treated as a cooperating agency with special expertise when federal agencies are making decisions involving federal land planning, implementation, and management under the National Environmental	03/17/2026	IAC Priority

	<p>Intergovernmental Affairs</p> <p>Infrastructure, Land Use & Transportation</p>	<p>Policy Act (NEPA). The law recognizes counties as having special expertise in any area where they have statutory responsibilities, including but not limited to issues affecting public health, welfare, local customs, culture, and the economic viability of the county.</p> <p>If a county has adopted a comprehensive plan, the BOCC may participate in efforts to coordinate its planning efforts with federal agencies on issues involving multiple use, forest and rangeland resources, federal land management policies, and other federal laws that allow coordination with local governments.</p>		
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REVENUE & TAXATION

The Revenue & Taxation section includes legislation affecting county property tax administration and infrastructure financing tools. These measures may impact county assessors, treasurers, commissioners, and planning officials responsible for administering exemptions and evaluating development financing mechanisms.

Counties should review implementation timelines carefully and coordinate across departments regarding any necessary procedural updates or taxpayer communications.

Although this section contains fewer measures than some other steering committee categories, the legislation included may have significant long-term implications for county growth management, infrastructure planning, and property tax administration practices.

REVENUE & TAXATION				
Bill Number	Subject Matter	Impact on Counties	Effective Date	IAC Position
H 843	Revenue and Taxation	<p>This legislation eliminates proration of the homestead property tax exemption. Once an application is submitted and approved, the full amount of the exemption will be in effect dating back to January 1 of the year the exemption is received.</p> <p>If a taxpayer claims a homestead exemption and is receiving a homestead exemption claimed on a separate property in the prior tax year, the exemption on the previous property is to be removed the following tax year.</p>	Retroactive to 01/01/2026	Support
H 926	Revenue and Taxation Infrastructure, Land Use & Transportation	Expands authority of a county to establish a Community Infrastructure District (CID) in unincorporated areas outside of city’s comprehensive plan.	07/01/2026	