



LEGISLATURE OF THE STATE OF IDAHO



Sixty-seventh Legislature

First Regular Session - 2023

IN THE _____

BILL NO. _____

BY _____

AN ACT

RELATING TO MINING; AMENDING SECTION 47-1206, IDAHO CODE, TO REVISE PROVISIONS REGARDING A MINE LICENSE TAX; AND AMENDING SECTION 47-1703, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE ABANDONED MINE RECLAMATION FUND AND TO MAKE TECHNICAL CORRECTIONS.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 47-1206, Idaho Code, be, and the same is hereby amended to read as follows:

47-1206. PAYMENT OF MINE LICENSE TAX. (1) Except as provided in subsection (2) of this section, the license tax imposed by this chapter shall be paid to the state tax commission on or before the due date of the return and the commission shall remit the sums to the state treasurer, who shall place ~~sixty-six percent (66%) to the credit of the general fund of the state and thirty-four percent (34%)~~ one hundred percent (100%) to the credit of the abandoned mine reclamation fund created by the provisions of section 47-1703, Idaho Code.

(2) The license tax imposed by this chapter only on mining operations that include a cyanidation facility, as defined by section 47-1503, Idaho Code, shall be paid to the state tax commission on or before the due date of the return and the commission shall remit the sums to the state treasurer, who shall place ~~thirty-three percent (33%) to the credit of the general fund of the state,~~ thirty-three percent (33%) to the credit of the cyanidation facility closure fund created by the provisions of section 47-1513, Idaho Code, and thirty-four percent (34%) sixty-seven percent (67%) to the credit of the abandoned mine reclamation fund created by the provisions of section 47-1703, Idaho Code.

SECTION 2. That Section 47-1703, Idaho Code, be, and the same is hereby amended to read as follows:

47-1703. FUNDING. This chapter shall govern the use of state and federal moneys specifically appropriated for abandoned mine reclamation. This chapter shall not require the state to expend or appropriate state moneys. The board may receive federal funds, state funds, and any other funds, and, within the limits imposed by a specific grant, expend them as directed by this chapter. All grants, funds, fees, fines, penalties, interest, and other uncleared money ~~which that~~ has been or will be paid to the state for abandoned mine reclamation shall be placed in the state treasury and credited to the abandoned mine reclamation fund, which is hereby created as an interest-bearing, dedicated fund. This fund shall be available to the board, by legislative appropriation, and shall be expended for the reclamation of lands affected by eligible mining operations.