



Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 34
ELECTIONS
CHAPTER 9
BALLOTS

34-914. DISCLOSURES IN ELECTIONS TO AUTHORIZE A LEVY. (1) Notwithstanding any other provision of law, on and after July 1, 2021, any taxing district that proposes to submit any question to the electors of the district that would authorize any levy, except for the levies authorized for the purposes provided in sections 63-802(1)(h) and 33-802(4), Idaho Code, and except for levies relating to bonded indebtedness where section 34-913, Idaho Code, applies, must include in the ballot question, or in a brief official statement on the ballot but separate from the ballot question, a disclosure setting forth in simple, understandable language information on the proposal substantially as follows:

(a) The purpose for which the levy shall be used; the date of the election; and the dollar amount estimated to be collected each year from the levy;

(b) The estimated average annual cost to the taxpayer of the proposed levy, in the form of "A tax of \$ _____ per \$100,000 of taxable assessed value, per year, based on current conditions." If the taxing district proposing the levy has an existing levy of the same type that is set to expire at the time that the proposed levy will begin, an additional statement may be provided along the following lines: "The proposed levy replaces an existing levy that will expire on _____ and that currently costs \$ _____ per \$100,000 of taxable assessed value." The statement shall also disclose that, if the proposed levy is approved, the tax per \$100,000 of taxable assessed value is either: (i) not expected to change or (ii) is expected to increase or decrease the tax by \$ _____ per \$100,000 of taxable assessed value. The dollar amounts referenced in this paragraph shall be calculated by multiplying the expected levy rate by one hundred thousand dollars (\$100,000);

(c) The length of time, reflected in months or years, in which the proposed levy will be assessed; and

(d) If an existing levy is referenced, the expiration date of the levy must also be provided.

(2) The information called for in subsection (1) of this section must be placed immediately above the location on the ballot where a person casts a vote and must also be included in like manner in the official notice of the election.

(3) In order to be binding, a ballot question to authorize a levy must include the information and language required by this section in its official statement. The ballot question may not include other information or language regarding any other bond, levy, or matter, whether previous, current, or proposed, except as authorized under this section.

(4) Any mass communication, whether in printed form, audio, visual, electronic, or any other medium, sent by a taxing district to twenty (20) or more voters and any media presented by a taxing district for public viewing, including posters, websites, or social media, regarding its proposed levy must include the information required by subsection (1)(b) and (c) of this section.

(5) Upon a determination by a court, pursuant to section 34-2001A, Idaho Code, that the taxing district failed to comply with the provisions of this section, the court must declare the outcome of the ballot question invalid and award court costs and fees to the prevailing party.

History:

[34-914, added 2021, ch. 288, sec. 4, p. 864; am. 2023, ch. 282, sec. 2, p. 843.]

How current is this law?