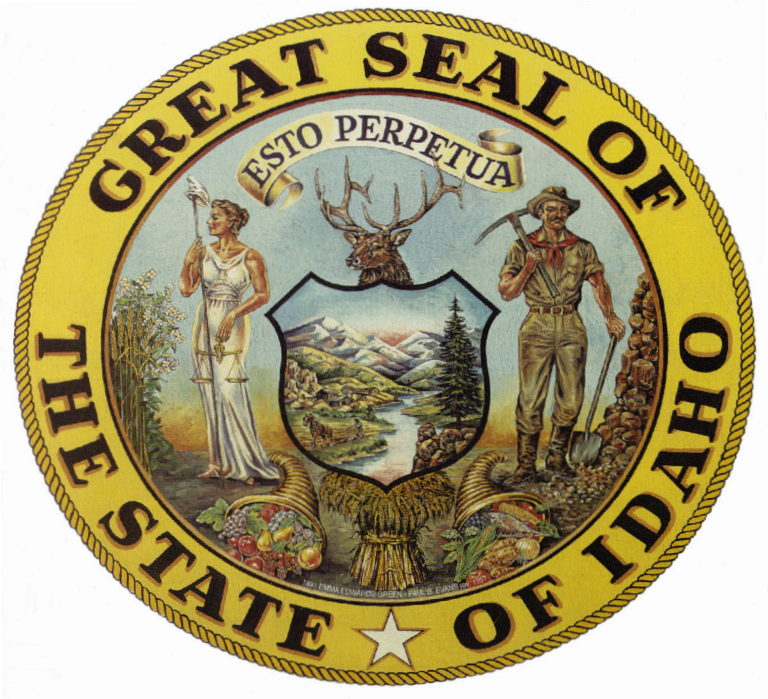
IDAHO ADMINISTRATIVE BULLETIN

November 4, 2026 – Vol. 26-11

Office of the Governor
Division of Financial Management
Office of the Administrative Rules Coordinator



The Idaho Administrative Bulletin is published monthly by the Office of the Administrative Rules Coordinator, Division of Financial Management, Office of the Governor, pursuant to Title 67, Chapter 52, Idaho Code.

Brad Little, Governor
Lori Wolff, Administrator, Division of Financial Management
Darren Damon, Regulatory & Legislative Affairs Chief
Bradley A. Hunt, Administrative Rules Coordinator
Logan P. Medel, Administrative Rules Specialist

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PREFACE

The Idaho Administrative Bulletin is an electronic-only, online monthly publication of the Office of the Administrative Rules Coordinator, Division of Financial Management, that is published pursuant to Section 67-5203, Idaho Code. The Bulletin is a compilation of all official rulemaking notices, official rule text, executive orders of the Governor, and all legislative documents affecting rules that are statutorily required to be published in the Bulletin. It may also include other rules-related documents an agency may want to make public through the Bulletin.

State agencies are required to provide public notice of all rulemaking actions and must invite public input. This is done through negotiated rulemaking procedures or after proposed rulemaking has been initiated. The public receives notice that an agency has initiated proposed rulemaking procedures through the Idaho Administrative Bulletin and a legal notice (Public Notice of Intent) that publishes in authorized newspapers throughout the state. The legal notice provides reasonable opportunity for the public to participate when a proposed rule publishes in the Bulletin. Interested parties may submit written comments to the agency or request public hearings of the agency, if none have been scheduled. Such submissions or requests must be presented to the agency within the time and manner specified in the individual "Notice of Rulemaking - Proposed Rule" for each proposed rule that is published in the Bulletin.

Once the comment period closes, the agency considers fully all comments and information submitted regarding the proposed rule. Changes may be made to the proposed rule at this stage of the rulemaking, but changes must be based on comments received and must be a "logical outgrowth" of the proposed rule. The agency may now adopt and publish the pending rule. A pending rule is "pending" legislative review for final approval. The pending rule is the agency's final version of the rulemaking that will be forwarded to the legislature for review and final approval. Comment periods and public hearings are not provided for when the agency adopts a temporary or pending rule.

CITATION TO THE IDAHO ADMINISTRATIVE BULLETIN

The Bulletin is identified by the calendar year and issue number. For example, Bulletin **22-1** refers to the first Bulletin issued in calendar year **2022**; Bulletin **24-1** refers to the first Bulletin issued in calendar year **2024**. Volume numbers, which proceed from 1 to 12 in a given year, correspond to the months of publication, i.e.; Volume No. **22-1** refers to January 2022; Volume No. **24-2** refers to February 2024; and so forth. Example: The Bulletin published in January 2022 is cited as Volume **22-1**. The December 2022 Bulletin is cited as Volume **22-12**.

RELATIONSHIP TO THE IDAHO ADMINISTRATIVE CODE

The **Idaho Administrative Code** is an electronic-only, online compilation of all final and enforceable administrative rules of the state of Idaho that are of full force and effect. Any temporary rule that is adopted by an agency and is of force and effect is codified into the Administrative Code upon Bulletin publication. All pending rules that have been approved by the legislature during the legislative session as final rules and any temporary rules that are extended supplement the Administrative Code. These rules are codified into the Administrative Code upon becoming effective. Because proposed and pending rules are not enforceable, they are published in the Administrative Bulletin only and cannot be codified into the Administrative Code until approved as final.

To determine if a particular rule remains in effect or whether any amendments have been made to the rule, refer to the Cumulative Rulemaking Index. Link to it on the Administrative Rules homepage at adminrules.idaho.gov.

THE DIFFERENT RULES PUBLISHED IN THE ADMINISTRATIVE BULLETIN

Idaho's administrative rulemaking process, governed by the Idaho Administrative Procedure Act, Title 67, Chapter 52, Idaho Code, comprises distinct rulemaking actions: negotiated, proposed, temporary, pending, and final rulemaking. Not all rulemakings incorporate or require all of these actions. For a rule to become final, at a minimum, a rulemaking includes proposed, pending, and final rulemaking. Some rules may be adopted as temporary rules when they meet the required statutory criteria. Agencies must, when feasible, engage in negotiated rulemaking at the beginning of the process to facilitate consensus building. In some cases, the process may begin with proposed rulemaking and end with the final rulemaking. The following is a brief explanation of each type of rule.

1. NEGOTIATED RULEMAKING

Negotiated rulemaking is a process in which all interested persons and the agency seek consensus on the content of a rule through dialogue. Agencies are required to conduct negotiated rulemaking whenever it is feasible to do so. The agency files a "Notice of Intent to Promulgate – Negotiated Rulemaking" for publication in the Administrative Bulletin inviting interested persons to contact the agency if interested in discussing the agency's intentions regarding the rule changes. This process is intended to result in the formulation of a proposed rule and the initiation of regular rulemaking procedures. One result, however, may also be that regular (proposed) rulemaking is not initiated and no further action is taken by the agency.

2. PROPOSED RULEMAKING

A proposed rulemaking is an action by an agency wherein the agency is proposing to amend or repeal an existing rule or to adopt a new rule. Prior to the adoption, amendment, or repeal of a rule, the agency must publish a "Notice of Rulemaking – Proposed Rule" in the Bulletin. This notice must include very specific information regarding the rulemaking including all relevant state or federal statutory authority occasioning the rulemaking, a non-technical description of the changes being made, any associated costs, guidance on how to participate through submission of written comments and requests for public hearings, and the text of the proposed rule in legislative format.

3. PENDING RULEMAKING

A pending rule is a rule that has been adopted by an agency under regular rulemaking procedures and remains subject to legislative review before it becomes a final, enforceable rule. When a pending rule is published in the Bulletin, the agency is required to include certain information in the "Notice of Rulemaking – Pending Rule." This includes a statement giving the reasons for adopting the rule, a statement regarding when the rule becomes effective, a description of how it differs from the proposed rule, and identification of any fees being imposed or changed.

Agencies are required to republish the text of the pending rule when substantive changes have been made to the proposed rule. An agency may adopt a pending rule that varies in content from that which was originally proposed if the subject matter of the rule remains the same, the pending rule change is a logical outgrowth of the proposed rule, and the original notice was written so as to assure that members of the public were reasonably notified of the subject. It is not always necessary to republish all the text of the pending rule.

4. FINAL RULEMAKING

A final rule is a rule that has been adopted by an agency under the regular rulemaking procedures, has been approved by the legislature, and is of full force and effect.

5. TEMPORARY RULEMAKING

Temporary rules may be adopted only when the governor finds that:

a) an imminent threat to the public health, safety, or welfare from a specified danger that was unknown to the agency prior to or during the most recent session of the legislature or from the measurable worsening of such threat or danger;
b) compliance with deadlines in amendments to governing law;
c) reducing a regulatory burden that would otherwise impact individuals or businesses;
d) protection of citizens' rights; or
e) a natural disaster.

If a rulemaking meets one or more of these criteria, the Governor must publish a statement as to why an earlier effective date is required prior to receiving legislative authorization. The agency may then adopt a temporary rule to make it immediately effective or choose a later effective date. A temporary rule expires at the conclusion of the next succeeding regular legislative session unless the rule is extended by concurrent resolution, is replaced by a final rule, or expires under its own terms or operation of law. An agency cannot adopt the same or substantially similar temporary rule unless (a) the Governor finds it is necessary due to an imminent threat to the public health, safety, or welfare, (b) 90 days have elapsed since the previous rule expiration, or (c) the Governor issues a declaration of a disaster emergency in state law. Agencies must concurrently promulgate a temporary rule and a proposed rule showing changes from the final rule when the text of the two rulemakings is the same, unless the temporary rule will expire before a proposed rule could become final.

HOW TO USE THE IDAHO ADMINISTRATIVE BULLETIN

Rulemaking documents produced by state agencies and published in the **Idaho Administrative Bulletin** are organized by a numbering schematic. Each state agency has a two-digit identification code number known as the **"IDAPA"** number. (The "IDAPA" Codes are listed in the alphabetical/numerical index at the end of this Preface.) Within each agency there are divisions or sections to which a two-digit "TITLE" number is assigned. There are "CHAPTER" numbers assigned within the Title and the rule text is divided among major sections that are further subdivided into subsections. An example IDAPA number is as follows:

IDAPA 38.05.01.041.02.c.ii.

"IDAPA" refers to Administrative Rules in general that are subject to the Administrative Procedures Act and are required by this act to be published in the Idaho Administrative Code and the Idaho Administrative Bulletin.

"38." refers to the Idaho Department of Administration

"05." refers to Title **05**, which is the Department of Administration's Division of Purchasing

"01." refers to Chapter **01** of Title 05, "Rules of the Division of Purchasing"

"041." refers to Major Section **041**, "Acquisition Procedures"

"02." refers to Subsection 041.**02**.

"**c.**" refers to Subsection 041.02.**c**.

"ii." refers to Subsection 041.02.c.**ii**.

DOCKET NUMBERING SYSTEM

Internally, the Bulletin is organized sequentially using a rule docketing system. Each rulemaking that is filed with the Coordinator is assigned a "DOCKET NUMBER." The docket number is a series of numbers separated by a hyphen "-", (**38-0501-2201**). Rulemaking dockets are published sequentially by IDAPA number (the two-digit agency code) in the Bulletin. The following example is a breakdown of a typical rule docket number:

"DOCKET NO. 38-0501-2201"

"38-" denotes the agency's **IDAPA** number; in this case the Department of Administration.

"0501-" refers to the **TITLE AND CHAPTER** numbers of the agency rule being promulgated; in this case the Division of Purchasing (TITLE **05**), Rules of the Division of Purchasing (Chapter **01**).

"2201" denotes the year and sequential order of the docket being published; in this case the numbers refer to the first rulemaking action published in **calendar year 2022**. A subsequent rulemaking on this same rule chapter in calendar year 2022 would be designated as "**2202**". The docket number in this scenario would be 38-0501-**2202**.

Within each Docket, only the affected sections of chapters are printed. (See **Sections Affected Index** in each Bulletin for a listing of these.) The individual sections affected are printed in the Bulletin sequentially (e.g. Section "200" appears before Section "345" and so on). Whenever the sequence of the numbering is broken, the following statement will appear:

(BREAK IN CONTINUITY OF SECTIONS)

REGULATORY ANALYSIS FOR 8 YEAR REVIEW SCHEDULE IS DUE ANNUALLY BY MARCH 1ST

RULEMAKING DEADLINES CY 2026

BULLETIN MONTH / VOL.	FEB 26-2	MAR 26-3	APR 26-4	MAY 26-5	JUN 26-6	JUL 26-7	AUG 26-8	SEPT 26-9	OCT 26-10	NOV 26-11	DEC 26-12	JAN '27 27-1
ARRF DUE	Dec 26	Jan 23	Mar 6	April 10	April 17	May 15	June 19	July 17	Aug 14	Sept 18	Oct 16	Nov 20
AGENCY FILING DUE	Jan 9	Feb 6	Mar 13	April 17	May 1	May 29	July 7	July 31	***Aug 28**	Oct 2	Oct 30	****Dec 4**
BULLETIN PUBLISHED	Feb 4	Mar 4	April 1	May 6	June 3	July 1	Aug 5	Sept 2	Oct 7	Nov 4	Dec 2	Jan 6
21-DAY COMMENT ENDS	Feb 25	Mar 25	April 22	May 27	June 24	July 22	Aug 26	Sept 23	Oct 28	Nov 25	Dec 23	Jan 27

****August 28, 2026: Last day to submit a Proposed Rule for the upcoming Legislature***

*****December 4, 2026: Last day to submit a Pending Rule for the upcoming Legislature***

RULEMAKING DEADLINES CY 2027

BULLETIN MONTH / VOL.	FEB 27-2	MAR 27-3	APR 27-4	MAY 27-5	JUN 27-6	JUL 27-7	AUG 27-8	SEPT 27-9	OCT 27-10	NOV 27-11	DEC 27-12	JAN '28 28-1
ARRF DUE	Dec 24	Jan 22	Feb 26	Mar 26	April 23	May 21	June 18	July 16	Aug 20	Sept 24	Oct 22	Nov 19
AGENCY FILING DUE	Jan 8	Feb 5	Mar 12	April 9	May 7	Jun 4	July 2	July 30	***Sept 3**	Oct 8	Nov 5	****Dec 3**
BULLETIN PUBLISHED	Feb 3	Mar 3	April 7	May 5	June 2	July 7	Aug 4	Sept 1	Oct 6	Nov 3	Dec 1	Jan 5
21-DAY COMMENT ENDS	Feb 24	Mar 24	April 28	May 26	June 23	July 28	Aug 25	Sept 22	Oct 27	Nov 24	Dec 22	Jan 26

****September 3, 2027: Last day to submit a Proposed Rule for the upcoming Legislature***

*****December 3, 2027: Last day to submit a Pending Rule for the upcoming Legislature***

Access to DFM's Administrative Rules Request Form (ARRF)

Access to Idaho Rule Writer's Manuals

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IDAPA 16	**Health and Welfare**, Department of
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IDAPA 42	**Wheat Commission**, Idaho

Executive Department
State of Idaho

State Capitol
Boise

EXECUTIVE DEPARTMENT
STATE OF IDAHO
BOISE

EXECUTIVE ORDER NO. 2026-07

THE IDAHO AGRICULTURE AND TRANSPORTATION FREEDOM ACT

WHEREAS, agriculture is a cornerstone of Idaho's economy and heritage, and Idaho's farmers and ranchers feed families across the state, the nation, and the world; and

WHEREAS, the people of 1daho believe in common sense, personal responsibility, and a government that works for its citizens rather than against them; and

WHEREAS, during harvest season, Idaho farmers and ranchers depend on dyed diesel fuel, and the paperwork and penalties tied to dyed fuel place an undue burden on producers who use it for legitimate agricultural purposes; and

WHEREAS, the Administration of President Donald J. Trump has made reducing regulatory burdens on American businesses, farmers, and ranchers a national priority, and the State of Idaho shares that commitment to limited, common-sense government; and

WHEREAS, many states have taken action to provide temporary relief on dyed diesel resulting in variations of enforcement across the country; and

WHEREAS, the State of Idaho affirms its support for the President's efforts to cut red tape and restore economic freedom for rural communities: and

WHEREAS, Idaho will always fight to protect our farmers and ranchers that make up our communities;

NOW THEREFORE, I, Brad Little, Governor of the State of Idaho, pursuant to Article TV, section 5 of the Idaho Constitution and Idaho Code section 67-802, do hereby order:

1. *The Idaho State Police and the Idaho Transportation Department, for the duration of this Order shall discontinue initiating discretionary dyed fuel inspections authorized under Idaho Code section 49-676:*

2. *The Idaho State Police and the Idaho Transportation Department shall conduct a thorough review of existing inspection policies and procedures within the State of Idaho with consideration given to the impact of the policies and procedures of other states;*

3. *Following the review required above, the Idaho State Police and the Idaho Transportation Department shall provide the Governor with recommendations for efficient, effective, and practical inspection efforts required by Idaho Code section 49-676;*

4. *Any person or entity operating a motor vehicle of any kind with dyed diesel based upon this Order shall remain independently responsible for complying with any other applicable federal laws or the laws of another state and for maintaining any warranty conditions applicable to their motor vehicle;*

5. *This Order shall remain in effect for a period of thirty (30) calendar days unless rescinded or extended by a subsequent order of the Governor.*

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Idaho at the Capitol in Boise on this 9th day of October in the year of our Lord two thousand and twenty-six.

BRAD LITTLE
GOVERNOR

PHIL MCGRANE
SECRETARY OF STATE

IDAPA 06 – BOARD OF CORRECTION

06.01.01 – RULES OF THE BOARD OF CORRECTION

DOCKET NO. 06-0101-2601

NOTICE OF PROCLAMATION OF RULEMAKING

EFFECTIVE DATE: The effective date of the rules in the descriptive summary of this notice is December 4, 2026.

AUTHORITY: Pursuant to Section 20-212(1), Idaho Code, and in compliance with Section 67-5221(1), Idaho Code, notice is hereby given that this agency has initiated rulemaking procedures. Section 20-212 Idaho Code, requires the Idaho State Board of Correction to make rules. Pursuant to Section 20-212(1), Idaho Code, rules of the Idaho State Board of Correction are subject to review of the Idaho State Legislature pursuant to Sections 67-454, 67-5291, and 67-5292, Idaho Code, but no other provisions of chapter 52, title 67, Idaho Code, shall apply to the Board, except as otherwise specifically provided by statute. These rules become final and effective thirty (30) days after the date of publication in the Idaho Administrative Bulletin.

PUBLIC HEARING SCHEDULE: Pursuant to Section 20-212(1), Idaho Code, public hearings concerning this rulemaking will not be scheduled.

DESCRIPTIVE SUMMARY: The following is a nontechnical explanation of the substance and purpose of the proclamation of rulemaking:

This rulemaking is necessary to reflect current Idaho Department of Correction practices, standards, policies, procedures, and directive. Board of Correction rule changes are summarized by sections as follows:

108. Idaho Public Records Act – This rule is being amended to provide definitions of the criteria relied upon to exempt records from disclosure and to identify additional records that are exempt from public disclosure.

135. Executions – This rule is being amended to incorporate the change in state law designating the firing squad as the primary method of execution. See Idaho Code 19-2716 as amended by H.B. 37, 68th Leg., Reg. Sess. (Idaho 2025)

FEE SUMMARY: This rulemaking does not impose a fee or charge.

FISCAL IMPACT: This rulemaking is not anticipated to have any fiscal impact on the state general fund.

NEGOTIATED RULEMAKING: Negotiated rulemaking was not conducted because Section 20-212(1) exempts the Idaho State Board of Correction from conducting negotiated rulemaking.

INCORPORATION BY REFERENCE: This rulemaking does not contain materials incorporated by reference.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning this rulemaking, contact Martina Transue at (208) 658-2000.

DATED this 7th day of October, 2026.

Bree Derrick, Director
Idaho Department of Correction
1299 N. Orchard Street, Suite 110
Boise, Idaho 83706
(208) 658-2000

THE FOLLOWING IS THE TEXT OF PROCLAMATION DOCKET NO. 06-0101-2601
(Only Those Sections With Amendments Are Shown)

06.01.01 – RULES OF THE BOARD OF CORRECTION

108. IDAHO PUBLIC RECORDS ACT.

01. Intent of the Board. It is the intent of the Board that the records of the Department be open to the public for inspection and copying at all reasonable times, unless the records or information contained therein is specifically exempt from disclosure by state or federal statute or court rule. The Board shall implement the exemptions for Department records as set forth in the Idaho Public Records Act. (7-1-21)

02. Public Records Requests. All requests for records of the Department must be submitted in writing to the Transparency Manager at Central Office through the online portal located on the Department's website or by mail. (7-1-21)

03. Custodian of Records. Certain Department employees are designated as official custodians of Department records who may delegate custodian duties and responsibilities to more efficiently process public records requests. For purposes of this section, official custodians for records of the Department are: (7-1-21)

a. The director; (7-1-21)

b. The public information officer; (7-1-21)

c. The ~~central records~~ transparency manager; ~~(7-1-21)~~(12-4-26)

d. The chiefs of the divisions; and (7-1-21)

e. The facility heads. (7-1-21)

04. Records Exempt from Disclosure. ~~In order to protect information consistent with the public's interest in confidentiality, public safety, security, and the habilitation of offenders, pursuant to Section 74-105(4)(a)(i), Idaho Code, the Board has identified records of the Department to be exempt from disclosure in whole or in part. These records include, but are not limited to:~~ In accordance with Section 74-105(4)(a)(i), Idaho Code, records of the Department are exempt from disclosure when the public interest in confidentiality, public safety, security, or the habilitation of offenders clearly outweighs the public interest in disclosure. ~~(7-1-21)~~(12-4-26)

a. When evaluating the release of Department records, the nature of the information contained in the record shall be evaluated within the parameters of the following definitions: (12-4-26)

i. Confidentiality. The protection of information restricted from disclosure by law, rule, court order, privilege, or recognized privacy interest where disclosure would violate or compromise legal protections, privilege, privacy interest, or established expectations of confidentiality. (12-4-26)

ii. Habilitation. The process of supervision, treatment, programming, behavioral intervention, institutional behavior management, or reintegration intended to support lawful behavior, rehabilitation, or successful adjustment within an institution or the community. (12-4-26)

iii. Public Safety. The protection of the public, victims, witnesses, staff, residents, or the community from harm, including protecting information when disclosure may facilitate criminal activity, evasion of supervision, interfere with victim or witness protections, or other threats to public safety. (12-4-26)

iv. Security. The protection of persons, facilities, operations, systems, or information when disclosure, may compromise institutional or operational security, safety, supervision activities, emergency response, or institutional order. (12-4-26)

~~a~~**b.** The Board has identified ~~R~~records of the Department to be exempt from disclosure in whole or in part and delegates authority to the director to exempt other records within these parameters. These records include, but are not limited to: ~~(7-1-21)~~(12-4-26)

i. Records of the Department that define specific building design details, such as facility blueprints; (7-1-21)

ii. Records of the Department that define specific operations used to respond to and control emergencies; (7-1-21)

iii. Records of the Department that define site-specific security operations, such as facility security procedures, site-specific post orders, ~~and~~ security camera locations, numbers, or recordings, investigation techniques and procedures, and transport procedures; ~~(7-1-21)~~(12-4-26)

iv. Records containing information specific to the habilitation of any offender, including information tracking the behavior, progression, or digression of a particular offender, including but not limited to: (12-4-26)

(1) ~~such as c~~Case notes~~.~~; (12-4-26)

(2) ~~s~~Supervision notes~~, and~~; (12-4-26)

(3) ~~p~~Program or treatment records~~.~~; (12-4-26)

(4) Restrictive housing/protective custody records; (12-4-26)

(5) Concern forms; (12-4-26)

(6) Grievances; (12-4-26)

(7) Form 105 notification reports; (12-4-26)

(8) Incident reports; (12-4-26)

(9) Disciplinary offense reports: and (12-4-26)

(10) Drug testing lab reports. (12-4-26)

(11) Notwithstanding this exemption, records of this nature specific to offenders sentenced to death shall be available to counsel of record for offenders sentenced to death, subject to redaction; ~~(7-1-21)~~(12-4-26)

v. Records of an offender when requested by another offender. For purposes of Subsection 108.04 the term offender shall not include a person who has completed their sentence of incarceration or term of probation or parole; (7-1-21)

vi. Offender academic records. Notwithstanding this exemption, consistent with Family Educational Rights and Privacy Act, FERPA, 34 C.F.R. part 99, academic records shall be disclosed to school officials, including teachers, having legitimate educational interests. Further, an offender's academic records shall be disclosed to their attorney of record in their criminal case, provided the attorney first submits a request on their letterhead noting the active case number and a release signed within six (6) months by the offender; (7-1-21)

vii. NCIC and ILETS records, FBI/CIB identification sheets, police reports, and drivers services sheets; (7-1-21)

viii. Medical, counseling and treatment records. Notwithstanding this exemption, an offender's medical, counseling and treatment records shall be disclosed to the offender's attorney of record in their criminal case, or the offender's private professional health care provider, provided that the attorney or the health care provider submits a request for these records on their letterhead and a release signed withing six (6) months by the offender; (7-1-21)

ix. Records identified in Rule 135 related to the Department's duty to carry out an execution pursuant to chapter 27, title 19, Idaho Code; (7-1-21)

x. Records or logs of any person visiting an inmate under Subsection 117.05; (7-1-21)

xi. Inmate trust account information, telephone call records or recordings, personal mail, and electronic messages; (7-1-21)

xii. Offender's GPS records and information. (7-1-21)

~~**b.** Records exempt in part, subject to redaction: (7-1-21)~~

xiii. ~~Records of the Department containing the n~~Names and addresses of confidential informants, or ~~containing~~ information ~~identifying~~ that could reasonably lead to the identity of confidential informants; ~~(7-1-21)~~(12-4-26)

xi~~i~~v. Department intelligence reports of offender criminal activity~~, that if disclosed would jeopardize public safety, the safety of confidential informants, offenders or staff, or the security of the facility~~;~~(7-1-21)~~(12-4-26)

~~iii. Records that identify or would lead to the identification of a date, time, or a place of future transportation or movement of a prisoner; (7-1-21)~~

i~~x~~v. Department investigatory records, to the extent that ~~disclosure of such records would interfere with enforcement proceedings, deprive a person of the right to a fair trial or impartial adjudication, disclose the identity of a confidential source or confidential information furnished only by the confidential source, disclose investigative techniques or procedures, or endanger the life or physical safety of any person. This exemption shall not preclude release of the following information:~~ the investigation or any subsequent criminal investigation or proceeding is pending. Investigatory records include all investigation reports, supporting documentation, audio and video recordings, and other information received during the investigation. Investigatory records which may be disclosed after the investigation or proceeding has concluded remain subject to redaction. ~~(7-1-21)~~(12-4-26)

~~(1) The time, date, location, and nature and description of a reported crime, accident or incident; (7-1-21)~~

~~(2) The name, sex, age, and address of a person arrested, except as otherwise provided by law; (7-1-21)~~

~~(3) The time, date, and location of the incident and of the arrest; (7-1-21)~~

~~(4) The crime charged; and (7-1-21)~~

~~(5) Documents given or required by law to be given to the person arrested. (7-1-21)~~

~~**05. Records of Civil Commitments**. Civilly committed individuals may not be convicted of a crime or may be held in a Department facility for reasons other than criminal conviction. Requests for information from the file of a civilly committed individual will be referred to Department legal counsel to determine applicability of federal and state statutes or court rules pertaining to individual privacy and the public's right to know. (7-1-21)~~

xvi. Body-worn camera footage; and (12-4-26)

xvii. Personal address of offender or address where releasing to. (12-4-26)

xviii. Notwithstanding these exemptions, nothing precludes the release of records as aggregate, de-identified data. (12-4-26)

(BREAK IN CONTINUITY OF SECTIONS)

135. EXECUTIONS.

01. Personnel Assigned to Execution. Idaho Maximum Security Institution (IMSI) personnel and the Department's administrative team will carry out the execution warrant. The ~~IMSI facility head (or designee)~~ director shall be the official executioner. ~~(7-1-21)~~(12-4-26)

~~**02. Method of Execution**. Execution of the sentence of death shall be by lethal injection.~~ ~~(7-1-21)~~

02~~3~~. News Media Coordination. Department personnel will coordinate news media activity and provide logistics and communications support. A news media center shall be established. The pre-execution briefing will be delivered in the news media center. The post-execution briefing will occur in the news media center. News media witnesses will be chosen pursuant to Department procedure. The director or designee will designate a public information officer to respond to execution-related news media requests and releases of information. (7-1-21)

03~~4~~. Parking and Demonstration Areas Provided. Areas for public and news media parking will be provided and maintained in a secure manner. Areas for public gathering and demonstration of support or opposition to the death penalty will be provided and maintained in a secure manner. (7-1-21)

04~~5~~. Disclosure. (7-1-21)

a. Disclosure. ~~The director shall determine and prepare written procedures, to be reviewed by the Board, to be used in any execution.~~ The execution procedures determined by the director in accordance with Section 19-2716(6), Idaho Code, shall be made available to the public upon request, except as provided by statute or herein. (12-4-26)

i. Firing Squad Execution. The equipment approved to be used; protocols and procedures related to the preparation of the equipment to be used and administration of the firing squad; staff, contractor, and volunteer training; and qualifications of contractors or volunteers of the firing squad are subject to disclosure. (12-4-26)

ii. Lethal Injection Execution. ~~At a minimum the procedures must address t~~The substance or substances approved to be used, the process to test the composition of the substance or substances to be used, protocols and procedures related to the preparation and administration of the substance or substances to be used, staff, contractor and volunteer training, and qualifications of contractors or volunteers providing medical services~~. Except as provided by section 74-105(4), Idaho Code, and herein, these procedures shall be made available to the public upon request~~ are subject to disclosure. ~~(7-1-21)~~(12-4-26)

b. Non-Disclosure. The Department will not disclose under any circumstance information wherein the director determines disclosure of such information could jeopardize the Department's ability to carry out an execution, including, but not limited to the following: (7-1-21)

i. The identity of the on-site ~~physician~~ emergency medical personnel; ~~(7-1-21)~~(12-4-26)

ii. The identity of staff, contractors, consultants, or volunteers serving on escort, firing squad, or medical teams, and any person or entity that provides technical assistance during the execution process; ~~(7-1-21)~~(12-4-26)

iii. Information that identifies or could lead to the identification of any pharmacy, prescriber, manufacturer, compounder, or other entity that supplies or has supplied any chemicals or substances to the Department of Correction or any entity that provides or has provided medical supplies or services to the Department of Correction. (7-1-21)

065. Persons Allowed in the Execution Unit. The director (or designee) shall have the discretion to determine the number of persons allowed in the execution unit at any time. In exercising this discretion, the director (or designee) shall consider the safe, secure, and orderly operation of the Idaho Maximum Security Institution (IMSI); the interests of the victim's family; and whether multiple death warrants are being executed concurrently. The configuration of the execution unit and the occupants of each room will be in accordance with Department standard operating procedure. (7-1-21)

a. In most instances, the following persons should be allowed in the execution unit: (7-1-21)

i. Administrative Team; (7-1-21)

ii. Escort Team members; (7-1-21)

iii. Firing Squad or Medical Team members; ~~(7-1-21)~~(12-4-26)

iv. ~~On-site physician~~Emergency medical personnel; ~~(7-1-21)~~(12-4-26)

v. Director of the IDOC; (7-1-21)

vi. Idaho Board of Correction representative; (7-1-21)

vii. Chief of the Division of Prisons or designee; (7-1-21)

viii. IMSI Warden or designee; (7-1-21)

ix. Ada County Coroner; (7-1-21)

x. Prosecuting attorney from the county of conviction; (7-1-21)

xi. Sheriff from the county of conviction; (7-1-21)

xii. District judge from the county of conviction; (7-1-21)

xiii. Idaho Governor or ~~representative~~ designee; ~~(7-1-21)~~(12-4-26)

xiv. Idaho Attorney General or ~~representative~~ designee; ~~(7-1-21)~~(12-4-26)

xv. Two (2) members of the victim's family; (7-1-21)

xvi. The spiritual advisor for the condemned person; (7-1-21)

xvii. Two (2) witnesses selected by the condemned person; (7-1-21)

xviii. An attorney of record for the condemned person; (7-1-21)

xix. Four (4) media representatives; (7-1-21)

xx. IDOC liaison for victim families; and (7-1-21)

xxi. IDOC liaison for the condemned. (7-1-21)

b. In the event that any of the persons, to include their designee or representative, identified above, do not wish to attend the execution, the director or designee may approve another individual to attend in that person's place. (7-1-21)

IDAPA 08 – STATE BOARD OF EDUCATION

08.02.02 – RULES GOVERNING UNIFORMITY

DOCKET NO. 08-0202-2604

NOTICE OF RULEMAKING – ADOPTION OF TEMPORARY RULE

GOVERNOR'S STATEMENT: An earlier effective date prior to legislative review is required in accordance with the provisions of Idaho Code Section 67-5226(2)(b) because it is necessary to comply with governing law.

EFFECTIVE DATE: The effective date of the temporary rule is November 4, 2026.

AUTHORITY: In compliance with Idaho Code Section 67-5226, notice is hereby given that this agency has adopted a temporary rule. The action is authorized pursuant to Idaho Code Sections 33-105, 33-107, 33-116, and 33-1612.

DESCRIPTIVE SUMMARY: The following is the required finding and concise statement of its supporting reasons for adopting a temporary rule:

This temporary rule updates provisions within IDAPA 08.02.02 related to Career Technical Education (CTE) certification requirements. House Bill 832 (2026) removed prescriptive experience hour requirements for certain CTE certification pathways from Idaho Code. Existing administrative rule still includes these requirements, creating a misalignment between statute and rule.

This rule removes references to Board-established experience hour requirements within certification and endorsement provisions to ensure consistency with governing law. These revisions eliminate outdated prescriptive hour thresholds and allow experience qualifications to be based on industry experience, certification, or other Division-approved measures consistent with statutory direction.

Implementation of this temporary rule is necessary to ensure that certification decisions for the 2026-2027 school year are made under current law and do not rely on requirements that are no longer in statute.

ASSISTANCE ON TECHNICAL QUESTIONS: For assistance on technical questions concerning the temporary rule, contact Nicholas Wagner at rules@edu.idaho.gov, 208-488-7586.

DATED this 15th day of October, 2026.

Nicholas Wagner
Agency Rules Coordinator
Idaho State Board of Education
650 W State St.
PO Box 83720
Boise, ID 83720-0037
Phone: (208)488-7586
Fax: (208)334-2632

THE FOLLOWING IS THE TEXT OF THE TEMPORARY RULE FOR DOCKET NO. 08-0202-2604
(Only Those Sections With Amendments Are Shown.)

08.02.02 – RULES GOVERNING UNIFORMITY

015. IDAHO EDUCATOR CREDENTIAL.

All standard educator certificates are valid for five (5) years and are renewable, subject to the applicable renewal requirements set by the State Board of Education (SBOE) and any applicable conditions applied to an individual's certificate by the professional standards commission. (7-1-26)

01. Standard Instructional Certificate. A Standard Instructional Certificate makes an individual eligible to teach all grades, subject to the grade ranges and subject areas of the valid endorsement(s) attached to the certificate. A standard instructional certificate may be issued to any person who has a baccalaureate degree or higher from an accredited college or university and who meets the following requirements or successfully completes an interim certificate requirements: (4-6-23)

a. Minimum Credit Hours. Earned a minimum of twenty (20) semester credit hours in the philosophical, psychological, methodological foundations, instructional technology, and in the professional subject matter of education, which shall include demonstration of competencies as specified in the Idaho comprehensive literacy plan; and (3-15-22)

b. Student Teaching. Complete a minimum of ten (10) undergraduate or six (6) graduate semester credit hours, of student teaching; and (3-15-22)

c. Complete a state board approved educator preparation program and receive an institutional recommendation from the program specifying the grade ranges and subjects for which the applicant is eligible to receive an endorsement; (4-6-23)

i. To receive endorsement in two (2) fields of teaching, preparation must consist of completion of at least thirty (30) semester credit hours in one (1) field of teaching, and completion of at least twenty (20) semester credit hours in a second field of teaching. (3-15-22)

ii. To receive endorsement in (1) field of teaching, preparation must consist of completion of at least forty-five (45) semester credit hours in a single subject area; (3-15-22)

d. Meet or exceed the state qualifying score on the state board approved content area and pedagogy assessments. (4-6-23)

02. Standard Pupil Service Staff Certificate. Persons who serve as school counselors, school psychologists, school social workers, and school nurses are required to hold the Standard Pupil Service Staff Certificate, with the respective endorsement(s) for which they qualify. Persons who serve as a speech-language pathologist, school audiologist, occupational therapist, or physical therapist may be required, as determined by the local educational agency, to hold a Standard Pupil Service Staff Certificate with respective endorsements for which they qualify. (4-6-23)

a. School Counselor Endorsement. To be eligible for a School Counselor endorsement, a candidate must have satisfied the following requirements. (3-15-22)

i. Hold a master's degree and provide verification of completion of an approved program of graduate study in school counseling, including sixty (60) semester credits, from a college or university approved by the Idaho SBOE or the state educational agency of the state in which the program was completed. The program must include successful completion of seven hundred (700) clock hours of supervised field experience, seventy-five percent (75%) of which must be in a K-12 school setting. This K-12 experience must be in each of the following levels: elementary, middle/junior high, and high school. Previous school counseling experience may be considered to help offset the field experience clock hour requirement; and (7-1-26)

ii. An institutional recommendation is required for a School Counselor endorsement. (3-15-22)

b. School Counselor – Basic Endorsement. (3-15-22)

i. Individuals serving as a school counselor pursuant to Section 33-1212, Idaho Code, shall be granted a School Counselor – Basic endorsement. The endorsement is valid for five (5) years or until such time as the holder no longer meets the eligibility requirements pursuant to Section 33-1212, Idaho Code. (3-15-22)

ii. Individuals who received their endorsement pursuant to Section 33-1212, Idaho Code, prior to July 1, 2018, will be transitioned into the School Counselor – Basic endorsement. Renewal date will remain the same as the initial credential. (3-15-22)

c. School Psychologist Endorsement. The renewal credit requirement may be waived if the applicant holds a current and valid National Certification for School Psychologists (NCSP) offered through the National Association of School Psychologists (NASP). To be eligible for a school psychologist endorsement, a candidate must complete a minimum of sixty (60) graduate semester credit hours which must be accomplished through one (1) of the following options: (3-15-22)

i. Completion of an approved thirty (30) semester credit hour master's degree in education or psychology and completion of an approved thirty (30) semester credit hour School Psychology Specialist Degree program, and completion of a minimum of twelve hundred (1,200) clock-hour internship within a local education agency under the supervision of the training institution and direct supervision of a certificated school psychologist; (3-15-22)

ii. Completion of an approved sixty (60) semester credit hour, master's degree program in School Psychology, and completion of a minimum of twelve hundred (1,200) clock-hour internship within a local education agency under the supervision of the training institution and direct supervision of a certificated school psychologist; (3-15-22)

iii. Completion of an approved sixty (60) semester credit hour, School Psychology Specialist degree program which did not require a master's degree as a prerequisite, with laboratory experience in a classroom, which may include professional teaching experience, student teaching or special education practicum, and completion of a minimum twelve hundred (1,200) clock-hour internship within a local education agency under the supervision of the training institution and direct supervision of a certificated school psychologist; and (3-15-22)

iv. Earn a current and valid National Certification for School Psychologists (NCSP) issued by the National Association of School Psychologists (NASP). (3-15-22)

d. Interim Certificate – School Psychologist Endorsement. This certificate will be issued to those who do not meet the educational requirements but hold a master's degree or higher in psychology and are working toward a standard pupil service staff certificate with school psychologist endorsement. This certificate will be issued for three (3) years while the applicant is meeting the educational requirements or obtaining the applicable experience leading to certification. If the educational requirements cannot be met within the three (3)-year time frame of the certificate, the employing LEA may request one (1)-time renewal of this interim certificate for the applicant. (3-15-22)

e. School Nurse Endorsement. To be eligible for a school nurse endorsement, a candidate must complete one (1) of the following options: (3-15-22)

i. Possess a valid professional nursing (RN) license issued by the Idaho State Board of Nursing, and a baccalaureate degree in nursing, education, or a health-related field from an accredited institution. (3-15-22)

ii. Possess a valid professional nursing (RN) license issued by the Idaho State Board of Nursing; have two (2) years of full-time (or part-time equivalent) school nursing, community health nursing, or any other area of pediatric, adolescent, or family nursing experience. (3-15-22)

f. Interim Certificate - School Nurse Endorsement. This certificate will be issued to those who do not meet the educational and/or experience requirements but who hold a valid professional nursing (RN) license in Idaho. This non-renewable certificate will be issued for three (3) years while the applicant is meeting the educational or

experience requirements. (3-15-22)

g. Speech-Language Pathologist Endorsement. To be eligible for a speech-language pathologist endorsement, a candidate must possess a master's degree from an accredited college or university in a speech/ language pathology program approved by the SBOE. The renewal credit requirement may be waived if the applicant holds a current and valid Certificate of Clinical Competence in Speech-Language Pathology offered through the American Speech-Language-Hearing Association and/or a current and valid speech-language pathologist license issued by the appropriate Idaho state licensing board. (7-1-26)

h. Interim Certificate - Speech-Language Pathologist Endorsement. This certificate will be issued to those who do not meet the educational requirements but hold a baccalaureate degree in speech-language pathology and are pursuing a master's degree. This certificate will be issued for three (3) years while the applicant is meeting the educational requirements. If the educational requirements cannot be met within the three (3)-year timeframe of the certificate, the employing LEA may request one (1)-time renewal of this interim certificate for the applicant if the applicant holds a valid occupational license or is supervised by a speech-language pathologist with a standard pupil service certificate. (3-15-22)

i. Audiology Endorsement. To be eligible for an audiology endorsement, a candidate must possess a master's degree from an accredited college or university in an audiology program approved by the SBOE. The renewal credit requirement may be waived if the applicant holds a current and valid Certificate of Clinical Competence in Audiology offered through the American Speech-Language-Hearing Association and/or a current and valid audiologist license issued by the appropriate Idaho state licensing board. (7-1-26)

j. School Social Worker Endorsement. To be eligible for a school social worker endorsement, a candidate must meet the following requirements: (3-15-22)

i. A master's degree in social work (MSW) from a postsecondary institution accredited by an organization recognized by the SBOE. The program must be currently approved by the state educational agency of the state in which the program was completed; and (7-1-26)

ii. An institutional recommendation from a state board approved program; and (3-15-22)

iii. The successful completion of a school social work practicum in a preschool through grade twelve 12 (Pre-K-12) setting. Post-LMSW extensive experience working with children and families may be substituted for the completion of a school social work practicum in a Pre-K-12 setting; and (3-15-22)

iv. A current and valid social work license pursuant to chapter 32, title 54, Idaho Code, and the rules of the State Board of Social Work Examiners. (3-15-22)

k. Occupational Therapist Endorsement. To be eligible for an occupational therapist endorsement, a candidate must have a current and valid occupational therapy license issued by the Occupational Therapy Licensure Board of Idaho. The candidate must maintain current and valid occupational therapy licensure for the endorsement to remain valid. (3-15-22)

l. Physical Therapist Endorsement. to be eligible for a physical therapist endorsement a candidate must have a current and valid physical therapy license issued by the Idaho Physical Therapy Licensure Board. The candidate must maintain current and valid physical therapy licensure for the endorsement to remain valid. (3-15-22)

03. Standard Administrator Certificate. Persons who serve as superintendent, director of special education, secondary school principal, or principal of an elementary school with eight (8) or more teachers (including the principal), or are assigned to conduct the summative evaluation of certified staff are required to hold an Administrator Certificate. The certificate may be endorsed for service as school principal, superintendent, or director of special education. Assistant superintendents are required to hold the Superintendent endorsement. Assistant principals or vice-principals are required to hold the School Principal endorsement. Directors of special education are required to hold the Director of Special Education endorsement. Possession of an Administrator Certificate does not entitle the holder to serve as a teacher at a grade level for which the educator is not qualified or certificated. (3-15-22)

a. School Principal Endorsement. To be eligible for the School Principal endorsement, a candidate must meet the following requirements: (3-15-22)

i. Hold a master's degree from an accredited college or university. (3-15-22)

ii. Have four (4) years of full-time certificated experience working with students, while under contract in an accredited school setting. (3-15-22)

iii. Complete an administrative internship in a state-approved program, or have one (1) year of experience as an administrator. (3-15-22)

iv. Provide verification of completion of a state-approved program of at least thirty (30) semester credit hours of graduate study in school administration for the preparation of school principals at an accredited college or university. This program shall include the demonstration of proficiency in conducting instructional and pupil service staff evaluations based on the statewide framework for evaluation, and competencies in the Idaho Standards for School Principals. (3-15-22)

v. Receive an institutional recommendation for a School Principal endorsement. (3-15-22)

b. Superintendent Endorsement. To be eligible for the Superintendent endorsement, a candidate must meet the following requirements: (3-15-22)

i. Hold an education specialist or doctorate degree or complete a comparable post-master's sixth year program at an accredited college or university. (3-15-22)

ii. Have four (4) years of full-time certificated/licensed experience working with students while under contract in an accredited school setting. (3-15-22)

iii. Complete an administrative internship in a state board approved program for the superintendent endorsement or have one (1) year of out-of-state experience as an assistant superintendent or superintendent. (3-15-22)

iv. Provide verification of completion of an approved program of at least thirty (30) semester credit hours, of post-master's degree graduate study for the preparation of school superintendents at an accredited college or university. This program in school administration must include demonstration of proficiency in conducting instructional and pupil service staff evaluations based on the statewide framework for evaluation, and demonstration of competencies in the Idaho standards for superintendents and the Idaho Standards for School Principals. (3-15-22)

v. Receive an institutional recommendation for a Superintendent endorsement. (3-15-22)

c. Director of Special Education Endorsement. To be eligible for the Director of Special Education endorsement, a candidate must meet the following requirements: (3-15-22)

i. Hold a master's degree from an accredited college or university; (3-15-22)

ii. Have four (4) years of full-time certificated/licensed experience working with students Pre-K-12, while under contract in a school setting; (3-15-22)

iii. Provide verification of a state board approved program of graduate study of school administration for the preparation of directors of special education at an accredited college or university. This program shall include demonstration of proficiency in conducting instructional and pupil service staff evaluations based on the statewide framework for evaluation, and demonstration of competencies in the Idaho Standards for Directors of Special Education and the Idaho Standards for School Principals. Coursework shall include knowledge and competence in understanding the Individuals with Disabilities Education Act, utilizing the Idaho Special Education Manual, special education funding and fiscal accountability, results-driven leadership and accountability in special education, and instructional, behavioral, and management strategies for supporting students in the least restrictive environment.

(3-15-22)

iv. Have completed an administrative internship in the area of administration of special education; and (3-15-22)

v. An institutional recommendation is required for Director of Special Education endorsement. (3-15-22)

04. Career Technical Certification Requirements. Teachers of career technical courses or programs in secondary schools must hold an occupational specialist certificate and an endorsement in an appropriate occupational discipline. All occupational certificates must be approved by the Division of Career Technical Education regardless of the route an individual is pursuing to receive the certificate. (3-15-22)

a. Standard Degree Based Career Technical Certificate. Persons who hold a degree based career technical certificate are eligible to teach in a career technical area, subject to the grade range(s) and subject area(s) of the valid endorsement(s) attached to the certificate. All degree based career technical certificates require candidates to meet the Idaho Core Teaching Standards. The degree based career technical certificate is valid for five years. A degree based career technical certificate may be issued to any person who has a baccalaureate degree from an accredited college or university and meets the following requirements: (3-15-22)

i. Earned a minimum of twenty (20) semester credit hours in the philosophical, psychological, methodological foundations, instructional technology, and in the professional subject matter of education, which shall include demonstration of competencies as specified in the Idaho Comprehensive Literacy Plan; (3-15-22)

ii. Earned a minimum of twelve (12) semester credit hours in career technical education foundation coursework to include principles and philosophies of career technical education, evaluation and assessment in career technical education, leadership and career technical student organization leadership, career guidance and transition, occupational analysis and curriculum development, and lab safety; (3-15-22)

iii. ~~Accumulated one thousand (1,000) clock hours of~~Equivalent related industry experience~~, or practicum as~~ approved by the~~ higher education institution~~ Board, in the respective field of specialization as authorized by Section 33-2205, Idaho Code; ~~(3-15-22)~~(11-4-26)T

iv. Completed a total of at least ten (10) undergraduate semester credit hours or six (6) graduate semester credit hours of student teaching: (3-15-22)

v. Completed a state board approved educator preparation program and received an institutional recommendation specifying the grade ranges and subjects for which the person is eligible to receive an endorsement; (3-15-22)

(1) To receive endorsement in two (2) fields of teaching, preparation must consist of at least thirty (30) semester credit hours in one (1) field of teaching and completion of at least twenty (20) semester credit hours in a second field of teaching. (3-15-22)

(2) To receive endorsement in one (1) field of teaching, preparation must consist of completion of at least forty-five (45) semester credit hours in a single subject area. (3-15-22)

vi. Met or exceeded the state qualifying score on the state board-approved content area and pedagogy assessments. (3-15-22)

vii. The renewal credits required in Section 060 may be waived if the applicant holds a current, valid certificate from the National Board for Professional Teaching Standards at the time of renewal. Credits must be earned during the validity period of the certificate. (4-6-23)

b. Career Technical Education Program Standard Administrator Certificate. The career technical education program administrator certificate is required for an individual serving as an administrator, director, or manager of career technical education programs in Idaho public schools. Individuals must meet one (1) of the two (2)

following prerequisites to qualify for the career technical education program administrator certificate. The certificate is valid for five (5) years and must meet the renewal requirements pursuant to Section 060 of these rules to renew. (7-1-26)

i. Qualify for or hold an advanced occupational specialist certificate or hold an occupational endorsement on a degree based career technical certificate; provide evidence of a minimum of four (4) years teaching, three (3) of which must be in a career technical education discipline; hold a master's degree; and complete at least fifteen (15) semester credits of administrative course work to include required credits in. education finance, administration and supervision of personnel, and legal aspects of education. Remaining coursework may be selected from: administration and supervision of occupational programs; instructional supervision; administration internship; curriculum development; curriculum evaluation; research in curriculum; school community relations; communication; teaching the adult learner; coordination of work-based learning programs; and/or measurement and evaluation. (3-15-22)

ii. Hold a superintendent or principal endorsement on a standard administrator certificate and provide evidence of either a minimum of four (4) years teaching, three (3) of which must be in a career technical discipline; or successful completion of a Division of Career Technical Education career technical education leadership institute; or completion of course work including credits in: principles and foundations of career technical education, career technical student organizations, occupational analysis, curriculum design, one or more externships with career technical education industry advisor partners totaling 100 hours, and ongoing participation in technical advisory committee meetings associated with the school's career technical education programs. (4-6-23)

c. Industry-Based Occupational Specialist Certificate. Persons who hold an occupational specialist career technical certificate are eligible to teach in a career technical program pathway(s), subject to the grade range(s) and pathway areas(s) of the valid endorsement(s) attached to the certificate. All occupational specialist career technical certificates require candidates to meet the core teaching standards of the Idaho Standards for Initial Certification of Professional School Personnel. An occupational specialist career technical certificate may be issued to an experienced industry expert entering the teaching profession ~~and meeting the following eligibility requirements~~ who: ~~(3-15-22)~~(11-4-26)T

i. Possesses either a high school diploma or General Educational Development (GED) certificate; meets provisions of Idaho Code; and, has verify~~iable~~ technical skills obtained through work experience, industry certification or testing ~~as listed below~~. When applicable, ~~requirements of~~ occupational~~ly related state agencies~~ licensing requirements must also be met. ~~Since educational levels and work experiences vary, a~~ Applicants ~~may~~ will be determined qualified under any one (1) of the following ~~three (3)~~ options: ~~(3-15-22)~~(11-4-26)T

~~(1) Have three (3) years or six thousand (6,000) hours of recent, gainful employment in the occupation for which certification is requested, at least half of which must have been during the immediate previous five (5) years; or~~ ~~(3-15-22)~~

(~~2~~1) ~~Have a baccalaureate degree in the specific occupation or related area, plus one (1) year or two thousand (2,000) hours of recent, gainful employment in the occupation for which certification is requested, at least half of which must have been during the immediate previous five (5) years; or~~Meets the professional experience hours requirements established by the Board pursuant to Section 33-2205, Idaho Code. ~~(3-15-22)~~(11-4-26)T

(~~3~~2) Holds or ha~~ves~~ held an industry certification in a field closely related to the content area in which the individual seeks to teach as approved by the Division of Career Technical Education. ~~(3-15-22)~~(11-4-26)T

ii. Limited Occupational Specialist Certificate. This certificate is issued to individuals who are new to teaching in Idaho public schools or new to teaching in career technical education in Idaho public schools. The certificate is an interim certificate and is valid for three (3) years and is non-renewable. ~~Applicants must meet all of the minimum requirements established in Subsection 015.06.a. of these rules.~~ Individuals on a limited occupational specialist certificate must complete one (1) of the two (2) following pathways during the validity period of the certificate: ~~(3-15-22)~~(11-4-26)T

(1) Pathway I - Coursework: Within the three-year period of the Limited Occupational Specialist Certificate, the instructor must satisfactorily complete the pre-service training prescribed by the Division of Career

Technical Education and demonstrate competencies in principles/foundations of occupational education and methods of teaching occupational education. Additionally, the instructor must satisfactorily demonstrate competencies in two (2) of the following areas: career pathways and guidance; analysis, integration, and curriculum development; and measurement and evaluation. (3-15-22)

(2) Pathway II – Cohort Training: Within the first twelve (12) months, the holder must enroll in the Division of Career Technical Education sponsored education pedagogy training and complete all requirements within the three-year validity period of the interim certificate. (3-15-22)

iii. Standard Occupational Specialist Certificate. (3-15-22)

(1) This certificate is issued to individuals who have held a limited occupational specialist certificate and completed one (1) of the pathways for renewable certification. (3-15-22)

(2) The Standard Occupational Specialist Certificate is valid for five (5) years and must meet the renewal requirements pursuant to Section 060 of these rules to renew. Credit equivalency will be based on verification of forty-five (45) hours of participation at approved technical conferences, institutes, or workshops where participation is prorated at the rate of fifteen (15) hours per credit; or one hundred twenty (120) hours of approved related work experience where hours worked may be prorated at the rate of forty (4) hours per credit; or any equivalent combination thereof. (4-6-23)

iv. Advanced Occupational Specialist Certificate. This certificate is issued to individuals who are eligible for the Standard Occupational Specialist Certificate; and provide evidence of completion of a teacher training degree program or eighteen (18) semester credits of Division of Career Technical Education approved education or content-related course work in addition to the twelve (12) semester credits required for the Standard Occupational Specialist Certificate (a total of thirty (30) semester credits. The Advanced Occupational Specialist Certificate is valid for five (5) years and must meet the renewal requirements pursuant to Section 060 of these rules to renew. (4-6-23)

05. Postsecondary Specialist Certificate. A Postsecondary Specialist certificate will be granted to a current academic faculty member whose primary employment is with any accredited Idaho postsecondary institution. To be eligible to teach in the public schools under this postsecondary specialist certificate, the candidate must supply a recommendation from the employing institution (faculty's college dean). The primary use of this state-issued certificate is for distance education, virtual classroom programs, and public and postsecondary partnerships. (3-15-22)

a. To renew this certificate, the renewal application must be accompanied with a new written recommendation from the postsecondary institution (faculty's college dean level or higher). (3-15-22)

b. The candidate must meet the following qualifications: (3-15-22)

i. Hold a baccalaureate degree or higher in the content area being taught; (3-15-22)

ii. Be currently employed by the postsecondary institution in the content area to be taught; and (3-15-22)

iii. Complete and pass a criminal history background check as required by Section 33-130, Idaho Code. (3-15-22)

06. American Indian Tribal Language Certificate. The five (5) federally recognized tribes of Idaho shall provide to the State Department of Education the names of those highly and uniquely qualified individuals who have been designated to teach tribal language(s) in accordance with Section 33-1280, Idaho Code. To be eligible for an American Indian Tribal Languages certificate an applicant designated to teach tribal language(s) shall submit a complete application. If approved the certificate shall be issued for five years and is renewable. (3-15-22)

07. Junior Reserved Officer Training Corps (Junior ROTC) Instructors. (3-15-22)

a. To be eligible for a Junior ROTC Instructor certificate, an applicant shall submit a complete application and provide a copy of their certificate(s) or letter of completion of an armed forces Junior ROTC training program. (3-15-22)

b. If approved the certificate shall be issued for five years and is renewable. (3-15-22)

08. Additional Renewal Requirements. In addition to specific certificate or endorsement renewal requirements, applicants must meet the following renewal requirements as applicable: (3-15-22)

a. Administrator certificate renewal. In order to recertify, holders of an administrator certificate must complete a course consisting of a minimum of three (3) semester credits in the Idaho framework for teachers' evaluation pursuant to Section 33-1204, Idaho Code. Credits must be earned through an approved educator preparation program and include a laboratory component. The laboratory component must include in-person or video observation and scoring of teacher performance using the statewide framework for teacher's evaluation. The approved course must include the following competencies: (3-15-22)

i. Understanding professional practice in Idaho evaluation requirements, including gathering accurate evidence and artifacts, understanding and using the state framework for evaluation rubric with fidelity, proof of calibration and interrater reliability, ability to provide effective feedback for teacher growth, and understanding and advising teachers on individualized learning plan and portfolio development. (3-15-22)

ii. Understanding student achievement and growth in the Idaho evaluation framework, including understanding how measurable student achievement and growth measures impact summative evaluation ratings and proficiency in assessment literacy. (3-15-22)

(BREAK IN CONTINUITY OF SECTIONS)

021. ENDORSEMENTS.
Holders of an Instructional Certificate or Occupational Specialist Certificate must have one (1) or more endorsements attached to their certificate as applicable to the type of certification. Instructional staff are eligible to teach in the grades and content areas of their endorsements. Idaho educator preparation programs shall prepare candidates for endorsements in accordance with these certification requirements and the standards approved by the board. An official statement from the college of education of competency in a content area or field is acceptable in lieu of required credits if such statements are created in consultation with the department or division of the accredited college or university in which the competency is established and are approved by the director of teacher education of the recommending college or university. Statements must include the number of credits the competency evaluation is equivalent to. To add an endorsement to a certificate, an individual must complete the credit hour requirements as established by the SBOE and meet or exceed the state qualifying score on a board approved content, pedagogy or performance assessment. (7-1-26)

01. Clinical Experience Requirement. All standard endorsements require supervised clinical experience in the relevant content area, or a State Department of Education or Division of Career Technical Education approved alternative clinical experience as applicable to the area of endorsement. (4-6-23)

02. Alternative Authorization - Teacher to New Endorsement. This alternative authorization allows a local education agency to request additional endorsement for a candidate. This authorization is valid for one (1) year and may be renewed for two (2) additional years with evidence of satisfactory progress on one (1) of the following options: (4-6-23)

a. Option I -- An official statement of competency in a teaching area or field from the college of education of an accredited college or university is acceptable in lieu of courses if the statement is created in consultation with the department or division in which the competency is established and is approved by the director of teacher education of the recommending college or university. (3-15-22)

b. Option II -- Master's degree or higher. By earning a graduate degree in a content specific area,

candidates may add an endorsement in that same content area to a valid instructional certificate. Successful completion of a one (1) year, state board approved mentoring program must be completed during the first year to maintain the endorsement. (4-6-23)

c. Option III -- Content area assessment and mentoring. A candidate may add an endorsement by successfully completing a state board-approved content areas assessment and a one-year, state board-approved mentoring program within the first year of authorization. (3-15-22)

d. ~~For all candidates moving to an initial certification in a career technical education endorsement area, the candidate will be required to complete or have completed coursework in principles and foundations of career technical education and career technical student organizations, training in occupational analysis and curriculum design, and a minimum of two hundred (200) internship/externship hours in the career technical education endorsement area~~Option IV – Occupational specialists may add endorsements through the completion of industry professional experience or internship/externship hours equivalent to the required professional hours established by the Board pursuant to Section 33-2205, Idaho Code. ~~(4-6-23)~~(11-4-26)T

03. National Board Certification. An applicant holding an instructional certificate and current national board certification may add an endorsement in a corresponding content-specific area. (3-15-22)

IDAPA 24 – DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES

24.01.01 – RULES OF THE BOARD OF ARCHITECTS AND LANDSCAPE ARCHITECTS

DOCKET NO. 24-0101-2601 (FEE RULE)

NOTICE OF RULEMAKING – ADOPTION OF PENDING RULE

EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 2027 Idaho State Legislature and must be approved by concurrent resolution of the Legislature to go into effect, in accordance with Section 67-5224(2)(c), Idaho Code. Should the pending rule be approved, it will become final and effective on July 1 following the First Regular Session of the Sixty-ninth Legislature, unless the concurrent resolution states a different effective date.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 54-308(2), Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the proposed rule and the text of the pending rule with an explanation of the reasons for the change:

Five changes have been made to this rule's text, to: (1) Remove the word "principal" preceding "certified interior designer" in Subparagraph 200.03.a.ii. to align with statutory references; (2) eliminate Paragraph 200.03.b. to remedy potential conflicts with statute; (3) correct an inaccurate statutory reference in Paragraph 200.03.c.; (4) correct the term "License" to "Certification" in the fee table to align with statutory language, and (5) update the fee table to align with the Division's operational shift to biennial birthdate renewal.

The text of the pending rule has been amended in accordance with Section 67-5227, Idaho Code. Only those sections that have changes that differ from the proposed text are printed in this bulletin. The complete text of the proposed rule was published in the August 5, 2026, Idaho Administrative Bulletin, Vol. 26-8, pages 18-21.

FEE SUMMARY: Pursuant to Section 67-5224(2)(d), Idaho Code, a pending fee rule shall not become final and effective unless affirmatively approved by concurrent resolution of the Legislature. The following is a description of the fee or charge imposed or increased in this rulemaking:

This pending rule will add a new fee for the administrability of the Certification for Interior Designers as required by HB 790 (2026), and as authorized per Section 54-306(8)(e), Idaho Code. The Board's selected fee amount will match the licensing fees of Landscape Architects whose practice is also governed under IDAPA 24.01.01, Rules of the Board of Architects and Landscape Architects.

FISCAL IMPACT: The following is a specific description, if applicable, of any negative fiscal impact on the state General Fund greater than ten thousand dollars ($10,000) during the fiscal year:

No fiscal impact on the state general fund will occur as a result of these changes.

ASSISTANCE WITH TECHNICAL QUESTIONS: For assistance with technical questions concerning this pending rule, contact Ryan Bernard, Legislative & Regulatory Affairs Chief, at (775) 870-7926.

DATED this 2nd day of October, 2026.

Ryan Bernard
Legislative and Regulatory Affairs Chief
Division of Occupational and Professional Licenses
PO Box 83720
Boise, ID 83720-0063
Phone: (775) 870-7926
Email: ryan.bernard@dopl.idaho.gov

DOCKET NO. 24-0101-2601 - ADOPTION OF PENDING RULE

Substantive changes have been made in the pending rule.
Italicized red text that is *double underscored* indicates
amendments to the proposed text as adopted in the pending rule.

The text of the proposed rule was published in the Idaho Administrative Bulletin,
Volume 26-8, August 5, 2026, pages 18 through 21.

This rule has been adopted as a pending rule by the Agency and is now awaiting review and final approval by the 2027 Idaho State Legislature.

THE FOLLOWING IS THE TEXT OF THE PENDING RULE FOR FEE DOCKET NO. 24-0101-2601

(Only those sections or subsections that have changed from the original proposed text are printed in this Bulletin following this notice.)

24.01.01 – RULES OF THE BOARD OF ARCHITECTS AND LANDSCAPE ARCHITECTS

200. PRACTICE STANDARDS.

01. Architectural Intern. Only individuals who fall within the Section 54-303(2), Idaho Code, definition of "architectural intern" may represent themselves as an "architectural intern". (7-1-24)

02. Architecture Firm Name. The firm name may only incorporate the names of individuals who are licensed architects, with the exception that a firm may continue to utilize the name of a retired or deceased formerly-licensed architect if the unlicensed status is clearly disclosed. (7-1-24)

03. Certified Interior Designers. ( )

a. Seal. Every certified interior designer shall have a seal approved by the board that contains the name of the certified interior designer, the words "Certified Interior Designer, State of Idaho," and the Idaho certification number, and such other words or figures as the board may deem necessary and prescribe. ( )

i. The seal may be a rubber stamp or an electronically applied seal. Whenever the seal is applied, the certified interior designer's written signature and the date shall be adjacent to or across the seal. The seal, signature and date shall be placed on all final reports, drawings and title pages of specifications, design information, and calculations. Whenever presented to a client or to the public, such documents that are not final and do not contain a seal, signature and date shall be clearly marked as "preliminary," "draft," or similar words to distinguish the documents from a finished product. ( )

ii. The application of the certified interior designer's seal, signature, and the date shall constitute certification that the work thereon was prepared by such certified interior designer or under the supervision of such certified interior designer. Each plan or drawing sheet shall be sealed and signed by the designer or the designer's agent responsible for each sheet. The certified interior designer in charge shall sign and seal the title or first sheet. Copies of electronically produced documents listed in subparagraph (i) of this paragraph that are distributed for informational use, such as for bidding purposes or working copies, may be issued with the designer's seal and a notice that the original document is on file with the designer's signature and date. The words "original signed by:" and "date signed:" shall be placed adjacent to or across the seal of the electronic original. The storage location of the original

documents shall also be provided. Only the title page of reports, specifications and like documents need bear the seal and signature of the designer and the date. ( )

[Proposed Subpart b. has been omitted from the pending rule.]

b. Lapse in National Certification. A certified interior designer who is out of compliance with the requirements of Section 54-306(8)(c)(i), Idaho Code, must discontinue use of his seal immediately, regardless of whether an active Idaho certification exists. ( )

c. Unlawful Practice. Except as otherwise provided, it shall be unlawful for any person to seal any technical submission, specification, report, or other document with the seal after the certification of the interior designer named therein has expired or has been suspended or revoked, unless the certification has been renewed or reinstated. ( )

201. -- 399. (RESERVED)

400. FEES.
All fees are non-refundable. Annual fees may be aggregated for biennial licensure. ( )

01. Architects.

TYPE	AMOUNT (Not to Exceed)
Application	$25
License	$50 annually
Reinstatement	$35

(7-1-24)

02. Landscape Architects.

TYPE	AMOUNT (Not to Exceed)
Application	$75
License	$125 annually
Reinstatement	$35

(7-1-24)

03. Certified Interior Designers.

TYPE	AMOUNT (Not to Exceed)
Application	$75
Certification	$125 annually
Reinstatement	$35

( )

IDAPA 24 – DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES

24.10.01 – RULES OF THE STATE BOARD OF OPTOMETRY

DOCKET NO. 24-1001-2601

NOTICE OF RULEMAKING – ADOPTION OF PENDING RULE

EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 2027 Idaho State Legislature and must be approved by concurrent resolution of the Legislature to go into effect, in accordance with Section 67-5224(2)(c), Idaho Code. Should the pending rule be approved, it will become final and effective on July 1 following the First Regular Session of the Sixty-ninth Legislature, unless the concurrent resolution states a different effective date.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 54-1509, Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the proposed rule and the text of the pending rule with an explanation of the reasons for the change:

Clarifying language was added to Continuing Education requirements to align with the Division's operational shift to biennial birthdate renewal.

The text of the pending rule has been amended in accordance with Section 67-5227, Idaho Code. Only those sections that have changes that differ from the proposed text are printed in this bulletin. The complete text of the proposed rule was published in the August 5, 2026, Idaho Administrative Bulletin, Vol. 26-8, pages 22-26.

FEE SUMMARY: Pursuant to Section 67-5224(2)(d), Idaho Code, a pending fee rule shall not become final and effective unless affirmatively approved by concurrent resolution of the Legislature. The following is a description of the fee or charge imposed or increased in this rulemaking: N/A.

FISCAL IMPACT: The following is a specific description, if applicable, of any negative fiscal impact on the state General Fund greater than ten thousand dollars ($10,000) during the fiscal year:

No fiscal impact on the state general fund will occur as a result of these changes.

ASSISTANCE WITH TECHNICAL QUESTIONS: For assistance with technical questions concerning this pending rule, contact Ryan Bernard, Legislative & Regulatory Affairs Chief, at (775) 870-7926.

DATED this 2nd day of October, 2026.

Ryan Bernard
Legislative and Regulatory Affairs Chief
Division of Occupational and Professional Licenses
PO Box 83720
Boise, ID 83720-0063
Phone: (775) 870-7926
Email: ryan.bernard@dopl.idaho.gov

DOCKET NO. 24-1001-2601 - ADOPTION OF PENDING RULE

Substantive changes have been made in the pending rule.
Italicized red text that is *double underscored* indicates
amendments to the proposed text as adopted in the pending rule.

The text of the proposed rule was published in the Idaho Administrative Bulletin,
Volume 26-8, August 5, 2026, pages 22 through 26.

This rule has been adopted as a pending rule by the Agency and is now awaiting review and final approval by the 2027 Idaho State Legislature.

THE FOLLOWING IS THE TEXT OF THE PENDING RULE FOR DOCKET NO. 24-1001-2601

(Only those sections or subsections that have changed from the original proposed text are printed in this Bulletin following this notice.)

24.10.01 – RULES OF THE STATE BOARD OF OPTOMETRY

100. LICENSURE AND REGISTRATION.

01. Method of Application- Examination of Applicants. Applications for license shall be made on forms approved by the Board. (3-28-23)

02. Application. The application must be accompanied by the required fee, a complete transcript of credits from any college of optometry attended, a photocopy of any diplomas granted by any college of optometry, and a copy of certified results establishing successful passage of the required examinations. (3-28-23)

03. Approved Exam. The written and the practical portions of the Idaho examination shall be parts one through three (1-3) of the National Board of Examiners in Optometry Examination (NBEOE). A passing grade for the NBEOE shall be ~~that~~ established by the test provider. ~~(3-28-23)~~( )

04. Licensure by Endorsement. The right to be granted a license to practice optometry in Idaho is subject to the following conditions set out below: (3-28-23)

a. The submission of a completed application meeting the requirements of Subsection 100.02 including the applicable fee. (3-28-23)

b. That the license or certificate of registration of the applicant shall be in good standing with any state or country or not subject to any pending or unresolved licensure action in any state or country. (3-28-23)

c. For those licensed in another state the applicant must document to the Board for approval, the education, training, and examination for diagnostic and therapeutic privileges in the other state. (3-28-23)

05. Continuing Education In Optometry. (3-28-23)

a. Hours Required. Each optometrist licensed by the state of Idaho shall attend ~~in each calendar year~~, *during the two (2) years* prior to *the date of* license ~~*renewal*~~ *expiration*, a minimum of ~~eighteen~~ thirty-six (~~18~~36) full hours of approved optometric continuing education courses or meetings. Licensees are responsible for choosing

quality continuing education programs that focus on protecting the health and safety of the public and/or contributing to their germane profession. ~~(3-28-23)~~( )

b. Courses. The Board allows credits to be asynchronous and synchronous that are germane to the practice of optometry. No more than ~~nine~~ eighteen (~~9~~18) hours of continuing education shall be asynchronous. ~~(3-28-23)~~( )

c. Audit. The Board may conduct audits to confirm that the continuing education requirements have been met. In the event a licensee fails to provide the Board with acceptable documentation of the hours attested to on the renewal application, the license will not be renewed. (3-28-23)

d. Documentation of Attendance. It shall be necessary for each licensed Idaho optometrist to provide documentation verifying attendance or completion of continuing education by securing authorized signatures, documentation, or electronic verification from the course instructors, providers, or sponsoring institution substantiating any hours attended by the licensee. This documentation must be maintained by the licensee and provided upon request by the Board or its agent. (3-28-23)

IDAPA 24 – DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES

24.15.01 – RULES OF THE IDAHO LICENSING BOARD OF PROFESSIONAL COUNSELORS AND MARRIAGE AND FAMILY THERAPISTS

DOCKET NO. 24-1501-2601

NOTICE OF RULEMAKING – ADOPTION OF PENDING RULE

EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 2027 Idaho State Legislature and must be approved by concurrent resolution of the Legislature to go into effect, in accordance with Section 67-5224(2)(c), Idaho Code. Should the pending rule be approved, it will become final and effective on July 1 following the First Regular Session of the Sixty-ninth Legislature, unless the concurrent resolution states a different effective date.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 54-3404(3), Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the proposed rule and the text of the pending rule with an explanation of the reasons for the change:

The are no changes to the pending rule, and it is being adopted as originally proposed. The complete text of the proposed rule was published in the August 5, 2026, Idaho Administrative bulletin, Vol. 26-8, pages 27-30.

FEE SUMMARY: Pursuant to Section 67-5224(2)(d), Idaho Code, a pending fee rule shall not become final and effective unless affirmatively approved by concurrent resolution of the Legislature. The following is a description of the fee or charge imposed or increased in this rulemaking: N/A.

FISCAL IMPACT: The following is a specific description, if applicable, of any negative fiscal impact on the state General Fund greater than ten thousand dollars ($10,000) during the fiscal year:

No fiscal impact on the state general fund will occur as a result of these changes.

ASSISTANCE WITH TECHNICAL QUESTIONS: For assistance with technical questions concerning this pending rule, contact Ryan Bernard, Legislative & Regulatory Affairs Chief, at (775) 870-7926.

DATED this 2nd day of October, 2026.

Ryan Bernard
Legislative and Regulatory Affairs Chief
Division of Occupational and Professional Licenses
PO Box 83720
Boise, ID 83720-0063
Phone: (775) 870-7926
Email: ryan.bernard@dopl.idaho.gov

IDAPA 24 – DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES

24.30.01 – IDAHO ACCOUNTANCY RULES

DOCKET NO. 24-3001-2601

NOTICE OF RULEMAKING – ADOPTION OF PENDING RULE

EFFECTIVE DATE: This rule has been adopted by the agency and is now pending review by the 2027 Idaho State Legislature and must be approved by concurrent resolution of the Legislature to go into effect, in accordance with Section 67-5224(2)(c), Idaho Code. Should the pending rule be approved, it will become final and effective on July 1 following the First Regular Session of the Sixty-ninth Legislature, unless the concurrent resolution states a different effective date.

AUTHORITY: In compliance with Section 67-5224, Idaho Code, notice is hereby given that this agency has adopted a pending rule. The action is authorized pursuant to Section 54-204(1), Idaho Code.

DESCRIPTIVE SUMMARY: The following is a concise explanatory statement of the reasons for adopting the pending rule and a statement of any change between the text of the proposed rule and the text of the pending rule with an explanation of the reasons for the change:

Two changes have been made to this rule's text, to: (1) Match professional language in Paragraph 107.02.d. set out by the Association of International Certified Public Accountants; and (2) shift licensure periods from annual to biennial terms to align with the Division's operational shift to biennial birthdate renewal.

The text of the pending rule has been amended in accordance with Section 67-5227, Idaho Code. Only those sections that have changes that differ from the proposed text are printed in this bulletin. The complete text of the proposed rule was published in the August 5, 2026, Idaho Administrative Bulletin, Vol. 26-8, pages 31-33.

FEE SUMMARY: Pursuant to Section 67-5224(2)(d), Idaho Code, a pending fee rule shall not become final and effective unless affirmatively approved by concurrent resolution of the Legislature. The following is a description of the fee or charge imposed or increased in this rulemaking: N/A.

FISCAL IMPACT: The following is a specific description, if applicable, of any negative fiscal impact on the state General Fund greater than ten thousand dollars ($10,000) during the fiscal year:

No fiscal impact on the state general fund will occur as a result of these changes.

ASSISTANCE WITH TECHNICAL QUESTIONS: For assistance with technical questions concerning this pending rule, contact Ryan Bernard, Legislative & Regulatory Affairs Chief, at (775) 870-7926.

DATED this 2nd day of October, 2026.

Ryan Bernard
Legislative and Regulatory Affairs Chief
PO Box 83720
Boise, ID 83720-0063
Phone: (775) 870-7926
Email: ryan.bernard@dopl.idaho.gov

DOCKET NO. 24-3001-2601 - ADOPTION OF PENDING RULE

Substantive changes have been made in the pending rule.
Italicized red text that is *double underscored* indicates
amendments to the proposed text as adopted in the pending rule.

The text of the proposed rule was published in the Idaho Administrative Bulletin,
Volume 26-8, August 5, 2026, pages 31 through 33.

This rule has been adopted as a pending rule by the Agency and is now awaiting review and final approval by the 2027 Idaho State Legislature.

THE FOLLOWING IS THE TEXT OF THE PENDING RULE FOR DOCKET NO. 24-3001-2601

(Only those sections or subsections that have changed from the original proposed text are printed in this Bulletin following this notice.)

24.30.01 – IDAHO ACCOUNTANCY RULES

107. INITIAL CERTIFIED PUBLIC ACCOUNTANT LICENSURE.
Applications for initial licensure are to be made as prescribed in Section 54-207, Idaho Code, and are to comply with the following: (3-28-23)

01. Education. (3-28-23)

a. Applicants for licensure are to meet the provisions of Section 54-207~~(2)~~, Idaho Code. An applicant for licensure who was accepted for the May 2000 CPA Examination or prior examination is exempt from additional educational requirements. ~~(3-28-23)~~( )

b. The Board will recognize: (3-28-23)

i. Any college or university accredited by a regional accrediting organization recognized by the Council for Higher Education Accreditation (CHEA), (3-28-23)

ii. Accounting and business programs accredited by the Association to Advance Collegiate Schools of Business (AACSB) or; (3-28-23)

iii. any other accrediting agency having equivalent standards. (3-28-23)

~~**c.** An applicant is deemed to have met the education requirement if, as part of the one hundred fifty (150) semester hours of education, the applicant has met any one (1) of the following conditions: (3-28-23)~~

~~i. Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency approved by the Board; (3-28-23)~~

~~ii. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in accounting (excluding introductory courses) at the undergraduate level or fifteen (15) semester hours at the graduate level, or an equivalent combination thereof, including coverage of, but not necessarily separate courses in, the subjects of data analytics, financial~~

~~accounting, auditing, taxation, and management accounting;~~ ~~(3-28-23)~~

~~iii. Earned a baccalaureate degree at an institution approved by the Board or from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in business (other than accounting courses) and twenty four (24) semester hours in accounting (excluding introductory courses) at the undergraduate or graduate level including coverage of, but not necessarily separate courses in, the subjects of data analytics, financial accounting, auditing, taxation, and management accounting.~~ ~~(3-28-23)~~

02. Experience. (3-28-23)

a. An applicant is to provide evidence of ~~one (1) year of~~ experience as prescribed in Section 54-209, Idaho Code, and these rules. Each year of ~~E~~experience consists of full or part time employment that extends over a period of no less than twelve (12) months and no more than thirty-six (36) months with no fewer than two thousand (2,000) hours earned within the ten (10) year period immediately preceding the latest application for licensure. ~~(3-28-23)~~( )

b. An applicant completes and submits the Verification of Employment and Experience Evaluation form(s). An applicant may be called to appear before the Board to supplement or verify evidence of experience. (3-28-23)

c. A licensee verifying experience will maintain supporting documentation of the applicant's experience until thirty (30) days after the applicant is granted a license. The licensee will permit the Board to inspect the supporting documentation prior to issuing a license to the applicant. Any licensee who has been requested by an applicant to submit to the Board evidence of the applicant's experience and has refused to do so will, upon request by the Board, explain in writing or in person the basis for such refusal. (3-28-23)

d. A licensee who is responsible for supervising attest services, and signs or authorizes someone to sign the accountant's report on the financial statement on behalf of the firm, is to meet the experience requirement set out in the AICPA statements on quality ~~*control*~~ *management* standards. ~~*(3-28-23)*~~( )

03. Examination on Code of Professional Conduct. Prior to licensure, applicants successfully complete a course in professional ethics that is acceptable to the Board. (3-28-23)

108. ~~*ANNUAL*~~ LICENSE RENEWAL AND LATE FEE.

01. Renewal. Beginning January 1, 2028, ~~L~~licenses expire ~~on June 30 of each year~~ at midnight on the legal birthday of the licensee during the second year of a two-year term. Licenses can be renewed not more than one-hundred twenty (120) days before the date of expiration. ~~(3-28-23)~~( )

02. Non-Renewal. Individuals choosing not to renew their license are to notify the Board, on the renewal form by the expiration date. Individuals with lapsed licenses may not publicly display their wall certificates, use the title CPA or LPA, or provide services that are reserved to licensees. (3-28-23)

03. Late Fee. Licenses renewed ~~after July 1, but before August 1,~~ no more than thirty (30) days after the expiration date are subject to the late renewal fee as prescribed in Rule 400. After ~~August 1~~ thirty (30) days, any license not renewed is deemed lapsed and is subject to reinstatement pursuant to Section 54-211, Idaho Code. ~~(3-28-23)~~( )

(BREAK IN CONTINUITY OF SECTIONS)

117. REINSTATEMENT AND RE-ENTRY.
An individual whose license has lapsed or is in a non-active status per Section 54-211, Idaho Code, is to complete no less than eighty (80) hours of CPE, of which at least four (4) hours are in ethics CPE with a minimum of two (2) hours to be in state specific ethics for Idaho, during the twelve (12) months immediately prior to applying for reinstatement

or re-entry to an active license. Completion of the CPE will otherwise exempt the licensee from obtaining CPE hours during the calendar year of returning to an active license. If a licensee applies for re-entry during a license period and has already paid the fee for an inactive or retired license, the licensee is to pay the difference between the cost of an inactive or retired license and the ~~annual~~ license renewal fee. An individual who is applying for reinstatement to an inactive or retired license is not required to meet a CPE requirement. ~~(3-28-23)~~( )

(BREAK IN CONTINUITY OF SECTIONS)

208. EXEMPTION FROM PARTICIPATION.

01. Firms. A firm that does not perform any of the services in Rule 207 is exempt from peer review. The firm is to notify the Board of such exemption in writing at the time of renewal of its registration. A firm that begins providing these services is to commence a peer review within eighteen (18) months of the date of the issuance of its initial report. (3-28-23)

02. Licensees Not in Public Practice. A licensee who does not perform any of the services in Rule 207 is exempt from firm registration and peer review. The licensee is to notify the Board of such exemption in writing at the time of initial CPA licensure and ~~annually~~ thereafter at the time of CPA or LPA license renewal. ~~(3-28-23)~~( )

03. Licensees Not Issuing Reports. A licensee who issues financial statements pursuant to Section 54-221(5), Idaho Code, is exempt from peer review. (3-28-23)

(BREAK IN CONTINUITY OF SECTIONS)

211. REPORTING TO THE BOARD.

01. Firm Registration Form. All firms performing any of the peer reviewable services in Rule 207 ~~annually~~ *biennially* file a firm registration no later than September 30. The registration is on a form prescribed by the Board. Firm registrations filed after September 30 are subject to penalty for non-compliance pursuant to Rule 400. ~~(3-28-23)~~( )

02. Peer Review Documentation. A firm that has undergone peer review will file a copy of the peer review report, letter of comments if any, letter of response if any, and letter accepting the review report issued by the administering organization. The letter will be filed within thirty (30) days after receipt. Additionally, firms are to notify the Board within thirty (30) days of the date the peer reviewer or a team captain advises the firm that a grade of fail will be recommended. The Board reserves the right to obtain all other information relating to the peer review. The Board also has the authority to exempt for good cause firms who would otherwise have to file peer review documentation. (3-28-23)

(BREAK IN CONTINUITY OF SECTIONS)

214. REMEDIES FOR FAILURE TO COMPLY.

01. Corrective Actions. The Board will take appropriate action to protect the public interest if the Board determines, through the peer review process or otherwise, that a firm's performance or reporting practices, or both, are not, or may not be, in accordance with applicable professional standards, or that the firm does not comply with peer review program requirements or with all or some of the reporting, remedial action, or fee penalty requirements of this section. The Board's actions may include, but are not limited to: (3-28-23)

a. The ~~annual~~ license of the principal(s) of a non-compliant firm will not be issued until the firm

complies with all requirements of these rules, provided the licensee has met all licensing requirements; ~~(3-28-23)~~( )

b. Requiring the firm to develop quality control procedures to provide a reasonable assurance that similar occurrences will not occur in the future; (3-28-23)

c. Requiring any individual licensee who had responsibility for, or who substantially participated in, the engagement(s) to successfully complete specific courses or types of continuing education as specified by the Board; (3-28-23)

d. Requiring the reviewed firm to engage a Board-approved licensee to conduct a Board-prescribed on-site field review of the firm's work product and practices or perform other investigative procedures to assess the degree or pervasiveness of nonconforming work product. The Board-approved licensee engaged by the firm will submit a report of the findings to the Board within thirty (30) days of the completion of the services. The cost of the Board-prescribed on-site review or other Board-prescribed procedures will be at the firm's expense; (3-28-23)

e. Requiring the reviewed firm responsible for engagement(s) to submit all or specified categories of its compilation or attest working papers and reports to a preissuance evaluation performed by a Board-approved licensee in a manner and for a duration prescribed by the Board. Prior to the firm issuing the reports on the engagements reviewed, the Board-approved licensee submits to a designee of the Board for the purpose of recommending that the Board accept a report of the findings, including the nature and frequency of recommended actions for the firm. The cost of the Board-approved preissuance evaluation will be at the firm's expense; (3-28-23)

f. Initiating an investigation to determine if additional discipline pursuant to Section 54-219, Idaho Code, is warranted. Notwithstanding the foregoing, absent an investigation the specific rating of a single peer review report is not a sufficient basis to warrant disciplinary action. (3-28-23)

02. Solicitation and Review of Other Sources. The Board may solicit, and review licensee reports and other information covered by the reports from clients, public agencies, banks, and other users of such information. (3-28-23)

(BREAK IN CONTINUITY OF SECTIONS)

400. FEES.

01. Examination and License. *All fees are non-refundable. Annual fees may be aggregated for biennial licensure.*

Exam/License	Initial Fee
Initial Exam	$50
Re-Exam	$25
Active License	$120 ~~*(Biennial: $240)*~~
Inactive or Retired License	$25 ~~*(Biennial: $50)*~~
Reciprocity	$175 + license fee
International Reciprocity	$175 + license fee
Transfer of Grades	$100 + license fee
Reinstatement License	Sum of unpaid license fees for the preceding 3 license renewal cycles
Re-entry License	$20

Exam/License	Initial Fee
Firm Registration	$20 firm plus $5 per licensee up to $200 maximum ~~*(Biennial: $40 firm plus $10 per licensee up to $400 maximum)*~~

~~*(7-1-25)*~~*( )*

02. Administrative Services.

Category	Fee
Interstate Exchange of Information	$10

(7-1-25)

03. Late Fees.

Category	Fee
Late License Renewal	$100
Non-compliance with CPE Filing:	
February	$100
March	$150
April	$200
May	$250
June	$300
Non-compliance with Firm Registration	$100 per licensee

(3-28-23)

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LEGAL NOTICE

Summary of Proposed Rulemakings

PUBLIC NOTICE OF INTENT
TO PROPOSE OR PROMULGATE NEW OR CHANGED AGENCY RULES

THERE ARE NO PROPOSED RULES PUBLISHED IN THE NOVEMBER 4, 2026, IDAHO ADMINISTRATIVE BULLETIN, VOL. 26-11

Please refer to the Idaho Administrative Bulletin **November 4, 2026, Volume 26-11**, for the notices and text of all rulemakings, proclamations, negotiated rulemaking and public hearing information and schedules, executive orders of the Governor, and agency contact information.

***Electronic issues of the Idaho Administrative Bulletin can be viewed at* www.adminrules.idaho.gov/**

Office of the Administrative Rules Coordinator, Division of Financial Management
P.O. Box 83720, Boise, ID 83720-0032
Phone: 208-334-3900; Email: **adminrules@dfm.idaho.gov**

CUMULATIVE RULEMAKING INDEX
OF IDAHO ADMINISTRATIVE RULES

Office of the Administrative Rules Coordinator
Division of Financial Management
Office of the Governor

July 1, 1993 – Present

CUMULATIVE RULEMAKING INDEX OF IDAHO ADMINISTRATIVE RULES

This index provides a history of all agency rulemakings beginning with the first Administrative Bulletin in July 1993 to the most recent Bulletin publication. It tracks all rulemaking activities on each chapter of rules by the rulemaking docket numbers and includes negotiated, temporary, proposed, pending and final rules, public hearing notices, vacated rulemaking notices, notice of legislative actions taken on rules, and executive orders of the Governor.

ABRIDGED RULEMAKING INDEX
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(Index of Current and Active Rulemakings)

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Division of Financial Management

April 2, 2026 – November 4, 2026

(PLR 2027) – Final Effective Date Is Pending Legislative Review in 2027
(eff. date)L – Denotes Adoption by Legislative Action
(eff. date)T – Temporary Rule Effective Date
SCR # – denotes the number of a Senate Concurrent Resolution (Legislative Action)
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