



Division of Financial Management
Executive Office of the Governor

Executive Agency Legislation Manual

2026 - 2027



THE HONORABLE BRAD LITTLE
EXECUTIVE OFFICE OF THE GOVERNOR

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OVERVIEW

If an executive agency is involved in legislation, it must be reviewed and approved by the Governor's Office and the Division of Financial Management (DFM) to ensure alignment with gubernatorial policies and to assess the impact on state agencies, the general public, and stakeholders. This process is known as the Executive Agency Legislation (EAL) process. **All legislation that bears an agency name or agency's employee name must go through the EAL process. There are no exceptions.**

The EAL process contains 8 main steps that take place over an 8-month period:

Step #1: Agency submits an idea in the [Executive Agency Legislation System \(EALS\)](#). **This step must be completed on or before June 26, 2026.**

If your agency's legislation has a fiscal impact to the state, add regulatory burdens, require new rulemaking, or would likely receive opposition from stakeholders, please schedule a meeting with your Policy Advisor, Budget Analyst, and the Bureau Chief prior to submitting the idea in EALS. This meeting must occur **on or before June 12, 2026.**

Step #2: Governor's Office and DFM will approve or disapprove of the idea in EALS. **This step will be completed on or before July 10, 2026.**

Step #3: If the idea is approved, the agency must draft the legislation, draft the fiscal note, and draft the statement of purpose. This step requires the agency to answer the questions in EALS, download the "Proposed Legislation" template from EALS, complete the "Proposed Legislation" template and submit all of it in EALS. **This step must be completed on or before August 7, 2026.**

Step #4: Governor's Office and DFM will approve or disapprove of the proposal in EALS. **This step will be completed on or before September 10, 2026.**

DFM must deliver approved legislation to LSO by September 14, 2026.

Step #5: Agency will receive and review official draft legislation and either (a) approve it as drafted or (b) submit revisions to the Bureau Chief. If the agency has revisions, **it must email them to the Bureau Chief on or before October 9, 2026.**

Step #6: If the agency's proposals are approved in EALS, the agency must schedule a meeting with its Budget Analyst, Policy Advisor, and the Bureau Chief. **This meeting should be scheduled for the last two weeks in October. It is meant to review the agency's legislation, discuss legislative sponsors, and discuss engagement with stakeholders.**

This meeting must take place on or before October 30, 2026.

Step #7: The agency must re-review the proposed legislation’s statement of purpose and fiscal note. If the agency has changes from what it originally submitted in EALS, **it must email those to the Bureau Chief on or before December 11, 2026.**

DFM must deliver final statements of purpose and fiscal notes to LSO on or before December 18, 2026.

Step #8: The agency must secure and report legislative sponsors **on or before December 18, 2026.**

Please review the “Process: Step-by-Step” Section for more details on each of the above steps.

Main Points of Contact – Please email all three individuals with questions

Lauren Smyser | DFM Regulatory & Legislative Affairs Bureau Chief | lauren.smyser@dfm.idaho.gov

Lori Wolff | DFM Administrator | lori.wolff@dfm.idaho.gov

Brenda Nunley | DFM Management Assistant | Brenda.Nunley@dfm.idaho.gov

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2026 – EAL Priorities

Permitting Reform

Governor Little has long prioritized streamlining regulations and promoting good government through permitting reform. To further the implementation of the Strategic, Permitting, Efficiency, and Economic Development (SPEED) Act, Governor Little seeks to better coordinate permitting projects that promote energy independence, support national security, and drive our economy. With that in mind, Governor Little aims to conduct a comprehensive review of Idaho’s permitting processes, permitting statutes, and permitting rules. As part of that process, each permitting agency should propose at least one EAL idea that would streamline the permitting process in Idaho. **Other legislation from an agency may be delayed until previous recommendations are addressed.**

Rules to Statute

Pursuant to Idaho Code Section [67-5292](#), agencies are required to consider whether its administrative rules would be more appropriately integrated into Idaho Code as opposed to remaining as a separate administrative rule. Agencies that have administrative rules listed this year in the 8-year review schedule will work with the DFM and the Governor’s Office to determine whether administrative rules should be moved to Idaho Code. If instructed to do so by DFM and the Governor’s Office, your agency must submit that idea in EALS.

Additionally, if your agency has identified other rule chapters that should be moved to statute but such chapters are not listed this year in the 8-year review schedule, please submit an EAL idea to move such chapters to statute.

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IMPORTANT DATES

Agency Deadline

Governor’s Office & DFM Deadline

Description	Date
First Day that Agencies may Submit Legislative Ideas in EALS	May 11, 2026
Agencies Last Day to meet with Policy Advisor, Budget Analyst, and Bureau Chief on Idea Concepts (if required – see pg. 4-5 of this Manual for details on this requirement)	June 12, 2026
Agency must complete step #1—submission of idea in EALS	June 26, 2026
Governor’s Office & DFM will complete step #2—approval or disapproval of idea	July 10, 2026
Agency must complete step #3—submission of proposed legislation, fiscal note, and statement of purpose	August 7, 2026
Governor’s Office & DFM will complete step #4—approval or disapproval of proposed legislation	September 10, 2026
DFM must deliver approved proposed legislation to LSO	September 14, 2026
Agency must complete step #5—review of proposed legislation from LSO and submit any revisions to DFM	October 9, 2026
Policy Advisor, Budget Analyst, and Bureau Chief to finalize any revisions submitted to DFM in step #5	October 14, 2026
DFM must deliver revisions to LSO	October 16, 2026
Agency must complete step #6—meet with Budget Analyst, Policy Advisor, and Bureau Chief	October 30, 2026
Agency must complete step #7—submit any changes to SOP and fiscal note to Bureau Chief	December 11, 2026
Policy Advisor, Budget Analyst, and Budget Chief to finalize any revisions submitted in step #7 to DFM	December 14, 2026
DFM must deliver SOP and fiscal notes to LSO	December 18, 2026
Agency must complete step #8—secure legislative sponsors	December 18, 2026

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PROCESS: STEP-BY-STEP

Step #1: Submission of idea in EALS

Agency must submit legislative ideas in [EALS](#). This step can be completed starting on May 11, 2026.

If you have legislation that would impact state funds, add regulatory burdens, require new rulemaking, or would likely receive opposition from stakeholders, please schedule a meeting with your Policy Advisor, Budget Analyst, and the Bureau Chief prior to submitting the idea in EALS. This meeting must occur **on or before June 12, 2026**. **If your agency is required to have this meeting and it does not have it, your agency's idea will not be considered.**

Agencies should consider and be prepared to answer the following questions about all ideas:

- What problem does this idea solve?
- Why is this idea necessary this year?
- Has this idea been proposed before? Why was it not successful?
- Does the idea align with the Governor's priorities?
- Can the problem be addressed through administrative action, executive order, etc., without legislation?
- What are the advantages and disadvantages of the idea? Who will benefit?
- What will happen if the idea is not approved and legislation is not pursued this year?
- Which interest groups will support or oppose the idea?
- If the idea is approved, what is the agency's plan to involve stakeholders in the EAL process?
- If approved, who needs to be involved in drafting the legislation?
- What other state agencies will be impacted if this idea moves forward?
- What impact would this idea have on local governments?

Ideas for proposed legislation must be submitted in EALS. A legislation idea submittal form has been designed to aid in the review process. The form can be accessed through [EALS](#). Please use the tool tips and fill it out completely.

This idea form is NOT a submittal of proposed legislation. The purpose is to give DFM and the Governor's Office an overview of the legislation's impact.

This step must be completed **on or before June 26, 2026**.

Step #2: Approval or disapproval of idea

Governor's Office and DFM will approve or disapprove of the idea in EALS. This step will be completed in EALS **on or before July 10, 2026**. Please keep in mind that the sooner ideas are submitted, the sooner you may receive approval and begin drafting proposed legislation.

Step #3: Submission of proposed legislation, fiscal note, and statement of purpose

If the idea is approved, the agency must draft: (a) the proposed legislation, (b) the fiscal note, and (c) the statement of purpose. This step requires the agency to answer the questions in EALS, download the "Proposed Legislation" template in EALS, complete that template, and submit all of it in EALS. All proposed legislation, statements of purpose, and fiscal notes **MUST** be final versions—not drafts.

This step must be completed **on or before August 7, 2026**.

Drafting Proposed Legislation


The proposed legislation is the step where the agency puts pen to paper and proposes an amendment or addition to Idaho Code. This is drafted in the "Proposed Legislation" template that is available and downloadable in EALS under the "Proposal" form.

Legislative Proposal & Statement of Purpose

Download the Proposed Legislation template here:

[Proposed Legislation Template](#)

File Upload


Click or drag files here

Please refer to LSO's [Legislation Drafting Manual](#) for drafting questions. Below are a few key takeaways from LSO's Manual:

- All legislation should be the final version and should be as clean as possible when it is submitted.
- You must draft your legislation in the "Proposed Legislation" template provided in the EALS under the "Proposal" tab in EALS.
- DO NOT USE TRACK CHANGES. Use strike through and underline formatting.
- Strikethrough of old language should appear before underlined new language. Seeing the reverse order can become confusing for LSO and their software.
- There should be a new section of the bill for each Code section amended, added, or repealed.
- Sometimes it makes more sense to repeal a code section and replace it with new language even if a small amount of the content is the same. Is there more new language than old language? Would it be easier to read if all of the language were new? Repealing and replacing can also make a bill shorter because strikethrough language takes up space on the page.

A. Amending the Code

If an agency plans to amend Idaho Code, sections of Code can be downloaded from the Legislature's website at <https://legislature.idaho.gov/statutesrules/idstat/>. Code is not updated with new language from the previous legislative session until July 1 of each year. Always check the history notes on the electronic Idaho Code to ensure that you are using the most up-to-date version of the Code.

If problems with downloading arise, contact Lara Disney at LSO (ldisney@lso.idaho.gov) and Lauren Smyser (lauren.smyser@dfm.idaho.gov) for help with the download. If the changes are extensive, mark the copy with "Insert 1" (or something similar) and type out the changes on a separate piece of paper labeled "Insert 1." Do not use "track changes" for a major overhaul. If a major overhaul of the existing statute is required, contact LSO for help determining the best way to proceed.

B. Adding a new section to the Code

- If the legislation adds a new section to the existing Code, the number must follow one already in the Code. Do not use a number currently used in the Code.
- Proposed legislation must be clear and understandable in and of itself, so that “Legislative Intent” is not necessary.
- A heading or subtitle should be provided (in capital letters) for each new Code number.

C. Using the laws of other states

Another state may have a law similar to what an agency is proposing. A copy of that law may be used as an edit copy. Be sure to incorporate all changes necessary to make the edit conform to Idaho law. Laws from other states often do not follow the same formatting as Idaho law, and those formatting changes need to be made before legislation is submitted. Even if another state’s law is used as a basis for editing, you must STILL use the "Proposed Legislation” template provided in EALS.

D. Phrases used in drafting legislation

To add a section

That Chapter , Title , Idaho Code, be, and the same is hereby amended by the addition thereto of a new section, to be known and designated as Section , Idaho Code, and to read as follows:

To amend a section

That Section , Idaho Code, be, and the same is hereby amended to read as follows:

To repeal a section

That Section , Idaho Code, be, and the same is hereby repealed.

E. General Drafting Tips

- When drafting legislation, remember that long sentences require greater thought; short ones are more easily read. Use a single word instead of a phrase when the same meaning can be expressed.
- Use punctuation sparingly and only to clarify a thought. The Oxford Comma is not used in legislation.

- Use common words that everyone will understand.
- Statutory usage requires lower case whenever possible. LSO has a standing rule that only the word Idaho is capitalized. Please do not ask LSO to make exceptions to this rule.
- The singular always includes plural.
- The masculine always includes feminine.
- Use the present tense of a verb rather than the future tense. Statutes should speak in the present tense.
 - Example: "THIS ACT APPLIES" rather than "This act shall apply."
- Avoid using "SUCH," "SAID," "AFORESAID," "DULY," "RESPECTIVELY." These clutter up sentences and do not clarify.
- "SHALL" is used to impose an enforceable duty and is generally mandatory.
- "MAY" is used to grant permission and is usually permissive.
- "IF" is usually better than "WHEREVER."
- "ANY" is usually more accurate than "EVERY."
- Never use "AND/OR." It has no definite meaning.
- "AND" is a conjunction. If the legislative intent is that all requirements be fulfilled, where one or more requirements occur, then you should use "and."
- "OR" is a disjunction. If the fulfillment of any one of several requirements is sufficient then use of the disjunction "or" makes it clear.
- Spell out figures with letters together with figures (except in a title).
 - Example: "FIVE HUNDRED DOLLARS (\$500)."
- The position of a section may change by amendment or revision. Avoid using the words "HEREINAFTER," "HEREINBEFORE," "PRECEDING," "FOLLOWING," "BELOW," and "ABOVE." Instead, refer to a section by its number.
- Use the word "DATE" not "time" when referring to a specific date.

Drafting Statement of Purpose

A statement of purpose is a brief description of the purpose of the legislation proposal. It should answer the question, "What is this legislation trying to accomplish?" The SOP must be written exactly as it will appear on the attachment to the actual bill.

Joint Rule 18 of the Idaho Legislature governs statements of purpose. It reads, in part:

Statement of Purpose and Fiscal Notes — General Provisions. — No bill shall be introduced in either house unless it shall have attached thereto a concise statement of purpose and fiscal note. The contact person for the statement of purpose and fiscal note shall be identified on the document. Statements of purpose and fiscal notes may be combined in the same statement.

Statement of Purpose. — (a) The statement of purpose applies only to a bill as introduced, and does not necessarily reflect any amendment to the bill that may be adopted. All statements of purpose shall be reviewed for compliance with this rule by the committee to which the bill is assigned, excepting that any review is subject to Joint Rule 18(e).

Drafting Fiscal Note

A fiscal note is a statement estimating the amount of revenue or expenditure (all funds). It must be written exactly as it will appear on the attachment to the actual bill. A fiscal note must be precise and include both ongoing and one-time impacts for all funds. Use of such terms as "minimal" or "undetermined" is inadequate and will be returned to the agency for editing.

If the fiscal note states there is no projected fiscal impact, then the fiscal note must contain a statement of the reasons why there is no projected fiscal impact.

Be sure to give your agency's fiscal officer all information pertaining to proposed legislation that affects your agency's operating budget (revenue, expenditure, or both). **This information must be shown in the agency budget request.**

Joint Rule 18 of the Idaho Legislature governs fiscal notes. It reads, in part:

Fiscal Notes. — (b) The fiscal note applies only to a bill as introduced, and does not necessarily reflect any amendment to the bill that may be adopted. The fiscal note shall reasonably contain the proponent's full fiscal year projected increase or decrease in existing or future appropriations, and/or the increase or decrease in revenues by the state or unit(s) of local government. The bill's proponent bears the responsibility to provide a reasonably accurate fiscal note. If the fiscal note states

there is no projected fiscal impact, then the fiscal note must contain a statement of the reasons that no fiscal impact is projected. All fiscal notes shall be reviewed for compliance with this rule by the committee to which the bill is assigned, excepting that any compliance review is subject to Joint Rule 18(e). A member of the committee may challenge the sufficiency of a fiscal note at any time prior to the committee's final action on the bill.

Below are some general rules when drafting fiscal notes:

- The fiscal note should address the impact to the General Fund in dollar terms, not exclusively in statements of general economic benefit. If there is no impact to the General Fund, the fiscal note should state why.
- The fiscal note should address the fiscal impact on any other fund or expenditure, not just the General Fund or General Fund programs.
- Joint Rule 18 applies to fiscal impacts on local government as well.
- The fiscal note should identify the fiscal impact of at least one full fiscal year (not calendar year), and care should be given to understanding the fiscal impact of legislation that is phased in or has changing requirements over more than one fiscal year.
- Fiscal impacts should be concise. They should address the total fiscal impact of the legislation, not just the mathematics of the changes, i.e., a fiscal impact that changes the grocery credit from \$15 to \$30 for an estimated 500,000 income tax filers should state: "Fiscal impact to state General Fund revenues is an estimated loss of \$7,500,000 from individual income tax collections for FY 2011," as opposed to a statement like, "An additional credit of \$15 per filer would benefit 500,000 filers by doubling their refund of sales tax paid on groceries, which amounts to another \$300 worth of groceries that could be purchased tax free."
- Fiscal notes should identify the source of revenues (i.e., corporate income tax, cigarette tax, mine license tax, etc.) and funds affected (i.e. Department of Commerce Tourism Promotion Fund, Miscellaneous Revenue Fund, etc.) Referencing only the fund is often not sufficient to identify the tax or fee source that is impacted.
- If the fiscal note states there is no projected fiscal impact, then the fiscal note must contain a statement of the reasons that no fiscal impact is projected.

Fiscal note checklist:

- Is the fiscal impact to the state general fund explained?
- Is the fiscal impact to other state funds or federal funds explained?
- Is the fiscal impact on local units of government (i.e. cities, counties etc.) addressed?
- If fiscal impact of legislation is phased in over more than one fiscal year, does fiscal note address the impact of a full fiscal year?
- If the fiscal note states there is no projected fiscal impact (either to the state, local units of government, or both), does the fiscal note contain a statement of the reasons that no fiscal impact is projected?

The committees and bill sponsors will check your agency's statement of purpose and fiscal note for compliance with Joint Rule 18, so please follow it.

Examples

You can locate acceptable statements of purpose and fiscal notes at the below links:

- [House Bill 504 \(2026\)](#)
- [House Bill 787 \(2026\)](#)
- [House Bill 761 \(2026\)](#)

Step #4: Approval or disapproval of proposed legislation, fiscal note, and statement of purpose

Governor's Office and DFM approve or disapprove of the proposed legislation in EALS. This step will be completed **on or before** September 10, 2026. DFM will deliver paper copies of approved legislation to LSO on September 14.

Step #5: Review and revise proposed legislation (if necessary)

Receive and review draft legislation from Legislative Service Office (LSO) and either (a) email Budget Analyst, Policy Advisor, and Bureau Chief noting that it is approved as is or (b) submit revisions to the Bureau Chief. If the agency has revisions, it must submit them to the Bureau Chief **on or before October 9, 2026**.

Policy Advisors, Budget Analysts, and the Bureau Chief will review the changes and work with the agency to finalize the changes by October 14, 2026. DFM must deliver final changes to LSO by October 16, 2025.

If changes are desired, the agency should make and send them as quickly as possible to the Bureau Chief. Changes to EAL should be an infrequent exception and rarely done. Please ensure your work with interested stakeholders is done as early in the process as possible.

If the agency chooses to make changes to the legislation, the Routing Slip (“RS”) legislation should be used. Edits need to be written in red ink, scanned, and emailed to DFM. Do not retype the RS. Both LSO and DFM need to be able to identify where changes have been made to avoid having to retype the entire document.

When changes are made, the process starts over—DFM delivers the proposal to LSO; LSO makes the changes and delivers to DFM; DFM sends to agency for approval. The agency should keep this in mind when making changes and allow for the necessary review and process time.

Step #6: Schedule meeting with Budget Analyst, Policy Advisor, and Bureau Chief

If the agency’s proposed legislation is approved in EALS, the agency must schedule a meeting with its Budget Analyst, Policy Advisor, and the Bureau Chief. **This meeting should be scheduled for the last two weeks in October. It is meant to review the agency’s legislation, discuss legislative sponsors, and discuss engagement with stakeholders.**

This meeting must occur **on or before October 30, 2026.**

Step #7: Review and revise SOP and FN (if necessary)

Agency must re-review statement of purpose and fiscal note. If the agency has changes from what it originally submitted in EALS, the agency must email those changes to the Bureau Chief **on or before December 11, 2026.**

Policy Advisors, Budget Analysts, and the Bureau Chief will review the changes and work with the agency to finalize the changes by December 16, 2026. DFM must deliver final changes to LSO by December 18, 2026.

Please use track changes to make changes to the fiscal note and statement of purpose. When you email it to the Bureau Chief, please send the red-lined version and a clean version.

Step #8: Secure legislative sponsors

The agency must secure legislative sponsors by December 18, 2026. Upon securing sponsors, the agency must email its Policy Advisor, Budget Analyst, and Bureau Chief and provide the names of the sponsors. Agencies must secure sponsors on both the Senate and House side **on or before December 18, 2026.**

When selecting your legislative sponsors, DFM recommends choosing members from the committees where the bill will be heard. You can find committee membership for the House by clicking [here](#) and committee membership for the Senate by clicking [here](#). **Please note that in election years, committee membership will not be determined until the organizational session, which usually occurs the first week of December.**

Legislation that has been approved through EALS has already been vetted by the Governor's Office with the expectation that agencies present, testify in support of, and work for the passage of these bills. Keep your Policy Advisor, Budget Analyst, and the Bureau Chief informed on meetings and hearings regarding EAL.