

TITLE 65
SERVICE MEMBERS -- VETERANS -- SPOUSES AND DEPENDENTS

CHAPTER 1
SERVICE MEN'S MEMORIALS

65-101. COUNTY MEMORIAL COMMISSION -- CREATION AND POWERS -- APPROPRIATION. There is hereby created a county commission to consist of the commander, commanders or designee of local veteran service organizations and county commissioners in each county in the state of Idaho, said commission to receive no compensation for their services. The commission shall determine the kind, character, design and style of memorial to be erected in any county in the state of Idaho to the memory of deceased service men and women who lost their lives in any war or conflict. Said commission to have full power and authority to determine the kind, character, design and style of said memorial on behalf of the citizens of this state.

[(65-101) 1919, ch. 67, sec. 1, p. 242; am. 1921, ch. 219, sec. 1, p. 489; I.C.A., sec. 63-101; am. 2009, ch. 277, sec. 1, p. 840.]

65-103. SPECIAL TAX FOR UPKEEP OF MEMORIALS. The board of county commissioners of each county within the state of Idaho is hereby authorized and empowered to levy annually a special tax not to exceed one hundredth percent (.01%) of the market value for assessment purposes on all the taxable property in the county for the purpose of creating a fund to be used in the maintenance, upkeep and repair, or in assisting in the maintenance, upkeep and repair of servicemen's memorials now constructed or hereafter to be constructed within the county by the county or any association therein under the provisions of section [65-101](#), Idaho Code, or of any such memorial owned by the county: provided, the provisions of this section, and the benefits thereof, shall apply likewise to the repair and maintenance of servicemen's memorials now constructed or hereafter to be constructed where no state and/or county moneys were employed in the building of such memorial.

[(65-103) 1927, ch. 40, sec. 1, p. 54; am. 1931, ch. 86, sec. 1, p. 145; I.C.A., sec. 63-103; am. 1995, ch. 82, sec. 30, p. 237; am. 2021, ch. 134, sec. 2, p. 381.]

65-104. SPECIAL TAX FOR CONSTRUCTION OF MEMORIALS. The board of county commissioners of each county within the state of Idaho is hereby authorized and empowered to levy annually a special tax not to exceed five thousandths percent (.005%) of the market value for assessment purposes on all the taxable property in the county for the purpose of creating a fund to be used in paying not to exceed one-third (1/3) of the cost of construction of service men's memorials now constructed or hereafter to be constructed within the county.

[(65-104) 1931, ch. 170, sec. 1, p. 284; I.C.A., sec. 63-104; am. 1995, ch. 82, sec. 31, p. 238.]

65-107. VETERANS CEMETERY MAINTENANCE FUND. (1) There is hereby created in the state treasury a fund to be known as the "veterans cemetery maintenance fund" to which shall be deposited the revenues derived from the program fees for special veterans motor vehicle license plates as provided in

section [49-418](#), Idaho Code, gifts, grants, contributions and bequests to the fund, revenues derived from the sale of state commemorative silver medallions as authorized in section [67-1223](#), Idaho Code, and any other moneys as may be provided by law. Interest earned on idle moneys in the veterans cemetery maintenance fund shall be paid to such fund.

(2) Moneys in the fund shall be used exclusively for the purposes of operating, maintaining and acquiring services and personal property for a state veterans cemetery, and moneys shall be continuously appropriated for such purposes.

[65-107, added 2000, ch. 464, sec. 2, p. 1438; am. 2001, ch. 199, sec. 1, p. 678; am. 2002, ch. 49, sec. 1, p. 111; am. 2003, ch. 42, sec. 1, p. 163; am. 2003, ch. 369, sec. 3, p. 981; am. 2005, ch. 337, sec. 1, p. 1054.]

65-108. IDAHO STATE VETERANS CEMETERIES. The operation, management and control, maintenance and improvement of the lands and property belonging to the state of Idaho or acquired by the state of Idaho for a state veterans cemetery is hereby vested in the division of veterans services. Title to real property belonging to the state of Idaho for a veterans cemetery shall be vested in the state board of land commissioners. The state board of land commissioners may purchase, receive by donation or in any manner acquire real property on behalf of the state of Idaho for a veterans cemetery, within the limit of funds available therefor. A state veterans cemetery shall not be subject to local land use planning ordinances established pursuant to [chapter 65, title 67](#), Idaho Code.

[65-108, added 2002, ch. 49, sec. 2, p. 111; am. 2018, ch. 66, sec. 2, p. 157.]

65-109. ELIGIBILITY REQUIREMENTS. (1) Eligibility for interment and inurnment in the Idaho state veterans cemetery shall be in accordance with national cemetery administration eligibility requirements and Idaho law. The Idaho veterans cemetery shall ensure all veterans and entitled family be honored in death with a service, regardless if the veterans cemetery is their final resting place. Veterans cemetery funeral and memorial services shall be offered with an allotted time to conduct the military burial honors.

(2) Military burial honors may include:

- (a) The arrival of a caisson or funeral coach;
- (b) The casket team escorting the casket to the grave;
- (c) The stretching of the United States flag over the casket;
- (d) The giving of a eulogy;
- (e) A rifle volley;
- (f) The playing of taps;
- (g) The folding of the United States flag;
- (h) The United States flag being presented to the next of kin;
- (i) An opportunity for the family to say words; and
- (j) A closing prayer.

[65-109, added 2024, ch. 141, sec. 1, p. 546.]