

AMENDED AGENDA #1
HOUSE REVENUE & TAXATION COMMITTEE
10:00 A.M.
Room EW42
Wednesday, January 10, 2024

POSTPONED UNTIL 10:00 a.m.

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 30812	Tax Conformity	Rep. Ehlers

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks
Vice Chairman Cannon
Rep Dixon (1)
Rep Manwaring
Rep Weber
Rep Shepherd

Rep Cheatum
Rep Cornilles
Rep Durrant
Rep Ehlers
Rep Mickelsen
Rep Pickett

COMMITTEE SECRETARY

Lisa Hendricks
Room: EW54
Phone: 332-1125
Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Wednesday, January 10, 2024
TIME: 10:00 A.M.
PLACE: Room EW42
MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea (Casner), Burns
**ABSENT/
EXCUSED:** None
GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.
Chairman Monks called the meeting to order at 10:00 A.M.
Chairman Monks welcomed the committee members and introduced the page, **James Turlington** and secretary, **Lisa Hendricks**.
RS 30812: **Rep. Ehlers** presented **RS 30812**, and indicated it is an annual bill to update references to the Internal Revenue Code by changing the date from January 1, 2023, to January 1, 2024. Rep. Ehlers stated this proposed legislation does not make changes to the income tax code.
Chairman Monks reviewed his expectations and procedures for the committee.
MOTION: **Rep. Shepherd** made a motion to introduce **RS 30812**. **Motion carried by voice vote**.
Chairman Monks designated **Rep. Burns** and **Rep. Mickelsen** as proofreaders.
ADJOURN: There being no further business to come before the committee, the meeting adjourned at 10:07 A.M.

Representative Monks
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Monday, January 15, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
H 385	Internal revenue code, definition	Rep. Ehlers

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks

Vice Chairman Cannon

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Ehlers

Rep Mickelsen

Rep Pickett

Rep Raymond

Rep Wroten

Rep Necochea (Casner)

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

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MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Monday, January 15, 2024
TIME: 9:00 A.M.
PLACE: Room EW42
MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns
**ABSENT/
EXCUSED:** Reps. Cannon, Dixon (1), Raymond
GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.
Chairman Monks called the meeting to order at 9:00 A.M.
MOTION: **Rep. Burns** made a motion to approve the minutes from January 10, 2024. **Motion carried by voice vote.**
H 385: **Rep. Ehlers** presented **H 385** stating, this is an annual bill to update references to the Internal Revenue Code by changing the date from January 1, 2023 to January 1, 2024.
MOTION: **Rep. Weber** made a motion to send **H 385** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Ehlers** will sponsor the bill on the floor.
Chairman Monks announced he will be forming a subcommittee to review rules and if any member would like to participate in the subcommittee, to please let him know.
ADJOURN: There being no further business to come before the committee, **Chairman Monks** adjourned the meeting subject to call of the chair at 9:05 A.M.

Representative Monks
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
10:00 A.M.
Room EW42
Wednesday, January 17, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 30878	Homestead Exemption Revenue Dashboard	Rep. Ehlers Erin Phipps, Revenue Analyst, Legislative Services Office

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks

Vice Chairman Cannon

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Ehlers

Rep Mickelsen

Rep Pickett

Rep Raymond

Rep Wroten

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

Room: EW54

Phone: 332-1125

Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Wednesday, January 17, 2024

TIME: 10:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/
EXCUSED:** Manwaring

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

MOTION: **Chairman Monks** called the meeting to order at 10:00 A.M.

Rep. Burns made a motion to approve the minutes from January 15, 2024. **Motion carried by voice vote.**

Chairman Monks asked the committee to hear **RS 30878C1** and stated **RS 30878** had a grammatical error which was corrected in **RS 30878C1**.

Chairman Monks put the committee at ease at 10:03 A.M.

Chairman Monks reconvened the meeting at 10:05 A.M.

RS 30878C1: **Rep. Ehlers** presented **RS 30878C1**, proposed legislation assessing a penalty to property owners who take more than one homeowner's exemption. Rep. Ehlers remarked **RS 30878C1** would also allow for sharing of information to the Secretary of State to assist in determining if the resident is voting where the voter's primary residence is located.

MOTION: **Rep. Pickett** made a motion to introduce **RS 30878C1**.

Responding to committee questions, **Rep. Ehlers** stated each year a homeowner claims more than one homeowner's exemption, it would be reported as a single instance and not multiple instances. Rep. Ehlers clarified the proposed legislation does not remove voting privileges and only assists in determining where the primary residence is.

VOTE ON MOTION: **Chairman Monks** called for a vote on the motion to introduce **RS 30878C1**. **Motion carried by voice vote.**

Erin Phipps, Revenue Analyst, LSO, presented the Revenue Dashboard and showed the committee the various ways to use it and what information they can access there.

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 10:27 A.M.

Representative Monks
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:30 A.M.
Room EW42
Thursday, January 18, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 30980	Personal Income Tax	Rep. Cannon
	Tax Commission Budget Overview	Tim Hibbard, LSO, Budget & Policy Analyst

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks
Vice Chairman Cannon
Rep Dixon (1)
Rep Manwaring
Rep Weber
Rep Shepherd

Rep Cheatum
Rep Cornilles
Rep Durrant
Rep Ehlers
Rep Mickelsen
Rep Pickett

Rep Raymond
Rep Wroten
Rep Necochea
Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks
Room: EW54
Phone: 332-1125
Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, January 18, 2024

TIME: 9:30 A.M.

PLACE: Room EW42

MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/
EXCUSED:** None

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Monks called the meeting to order at 9:30 A.M.

RS 30980: **Rep. Cannon** presented **RS 30980**, proposed legislation exempting registered members of a tribe, living outside of Idaho, from paying Idaho Income Tax earned on an Indian Reservation within the boundaries of Idaho. Rep. Cannon shared approximately 100 - 200 registered members of a tribe cross borders to work in Idaho and **RS 30980** would codify the Idaho State Tax Commission policy regarding these situations. Rep. Cannon reaffirmed members of a tribe do not pay Idaho State Income Tax on income earned on reservations in Idaho.

MOTION: **Rep. Weber** made a motion to introduce **RS 30980**.

Responding to committee questions, **Rep. Cannon** clarified this proposed legislation codifies the current policy of exempting members of a tribe, not living in Idaho but earning income on a reservation within the boundaries of Idaho, not to be subject to Idaho taxes.

VOTE ON MOTION: **Chairman Monks** called for a vote on the motion to introduce **RS 30980**. **Motion carried by voice vote.**

Tim Hibbard, Budget and Policy Analyst, Legislative Services Office, presented an overview of the Idaho State Tax Commission Budget. The department has five divisions, General Services, Audit Division, Compliance Division, Revenue Operations and the Property Tax Program. Mr. Hibbard shared the Tax Commission has 40 full-time positions and spends 95 - 99% of it's budget each year.

Responding to committee questions, **Mr. Hibbard** stated the Seasonal Temporary Employee category has been added to the base and the commission consistently averages 23 position vacancies and cited some of those vacancies have been there for the last five years.

Chairman Monks thanked **Mr. Hibbard** for his presentation, advised the committee to contact one of the many individuals available to assist them if they have questions.

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:51 A.M.

Representative Monks
Chair

Lisa Hendricks
Secretary

AMENDED AGENDA #1
HOUSE REVENUE & TAXATION COMMITTEE
9:30 A.M.
Room EW42
Monday, January 29, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
<u>35-0101-2301</u>	Income Tax Administrative Rules - Proposed Rule	Cynthia Adrian, Tax Research Specialist, Idaho State Tax Commission
<u>35-0101-2302</u>	Income Tax Administrative Rules - Proposed Rule	Cynthia Adrian, Tax Research Specialist, Idaho State Tax Commission
<u>35-0102-2301</u>	Idaho Sales and Use Tax Administrative Rules - Proposed Rule	Tom Shaner, Tax Research Manager, Idaho State Tax Commission
<u>35-0108-2301</u>	Mine License Tax Administrative Rules (ZBR Chapter Rewrite) - Proposed Rule	Tom Shaner, Tax Research Manager, Idaho State Tax Commission
<u>36-0101-2301</u>	Idaho Board of Tax Appeals Rules (ZBR Chapter Rewrite) - Proposed Rule	Travis VanLith, Idaho Board of Tax Appeals

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks	Rep Cheatum	Rep Raymond
Vice Chairman Cannon	Rep Cornilles (Snyder)	Rep Wroten
Rep Dixon (1)	Rep Durrant	Rep Necochea
Rep Manwaring	Rep Ehlers	Rep Burns
Rep Weber	Rep Mickelsen	
Rep Shepherd	Rep Pickett	

COMMITTEE SECRETARY

Lisa Hendricks
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Phone: 332-1125
Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Monday, January 29, 2024

TIME: 9:30 A.M.

PLACE: Room EW42

MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/
EXCUSED:** Representative Durrant

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Vice Chairman Cannon called the meeting to order at 9:30 A.M.

MOTION: **Rep. Burns** made a motion to approve the minutes of January 17, 2024, and January 18, 2024. **Motion carried by voice vote.**

DOCKET NO. 35-0101-2301: **Cynthia Adrian**, Tax Research Specialist, Idaho State Tax Commission, presented **Docket No. 35-0101-2301**, stating this rule relieves the confusion surrounding the credit for taxes paid in relation to an affected business entity.

MOTION: **Rep. Ehlers** made a motion to approve **Docket No. 35-0101-2301**. **Motion carried by voice vote.**

DOCKET NO. 35-0101-2302: **Cynthia Adrian**, Tax Research Specialist, Idaho State Tax Commission, presented **Docket No. 35-0101-2302**, stating this change is necessary to conform with the Internal Revenue Service Code in regards to e-file requirements for W-2s.

MOTION: **Rep. Raymond** made a motion to approve **Docket No. 35-0101-2302**. **Motion carried by voice vote.**

DOCKET NO. 35-0102-2301: **Tom Shaner**, Research Manager, Idaho State Tax Commission, stated **Docket No. 35-0102-2301** removes two examples which no longer reflect current law.

MOTION: **Rep. Cheatum** made a motion to approve **Docket No. 35-0102-2301**. **Motion carried by voice vote.**

DOCKET NO. 35-0108-2301: **Tom Shaner**, Research Manager, Idaho State Tax Commission, presented **Docket No. 35-0108-2301**, stating, because of duplicity, two rules were removed and editing was completed for ease of reading. Mr. Shaner confirmed there were no objections from mining industry.

MOTION: **Rep. Weber** made a motion to approve **Docket No. 35-0108-2301**. **Motion carried by voice vote.**

DOCKET NO. 36-0101-2301: **Travis VanLith**, Tax Specialist, Idaho Board of Tax Appeals, presented **Docket No. 36-0101-2301**, stating, the changes made to this rule reflect a comprehensive review of this chapter by stakeholders, an attempt to reduce regulations and to ensure compliance with existing statute. Mr. VanLith relayed there were no material changes to the rules.

In response to committee questions, **Mr. VanLith** stated the changes regarding the chairman are covered in statute, are not substantive and are only internal procedures. The Liberal Construction section changes are only dealing with the Mission Statement of the board, do not need to be included in a rule and has not caused any issues with the board. They received comments from an outside agency and they recommended the language be removed.

MOTION: **Rep. Manwaring** made a motion to approve **Docket No. 36-0101-2301** with the exception of Sections 20, 21 and 36.

Rep. Shepherd indicated he sees nothing wrong with leaving the language regarding an efficient, just and economical hearing in the rule and removing it would create other problems.

VOTE ON MOTION: **Vice Chairman Cannon** called for a vote on the motion to approve **Docket No. 36-0101-2301** with the exception of Sections 20, 21 and 36. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:59 A.M.

Representative Cannon
Vice Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Tuesday, January 30, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 31056	County property, sale, exchange	Rep. Ehlers
RS 31059	Tax deficiencies, interest	Rep. Cannon
RS 31077	Grain bin equipment, tax exemption	Rep. Pickett
RS 31015	Idaho Parental Choice Tax Credit	Rep. Horman
H 410	Income tax for tribal members	Rep. Cannon

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks
Vice Chairman Cannon
Rep Dixon (1)
Rep Manwaring
Rep Weber
Rep Shepherd

Rep Cheatum
Rep Cornilles
Rep Durrant
Rep Ehlers
Rep Mickelsen
Rep Pickett

Rep Raymond
Rep Wroten
Rep Necochea
Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks
Room: EW54
Phone: 332-1125
Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, January 30, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/
EXCUSED:** None

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Monks called the meeting to order at 9:04 A.M.

MOTION: **Rep. Burns** made a motion to approve the minutes from January 29, 2024. **Motion carried by voice vote.**

RS 31056: **Rep. Ehlers** presented **RS 31056**, stating this proposed legislation closes a loophole allowing government to take surplus proceeds in excess of debts owed. Rep. Ehlers stated a Supreme Court case has ruled government can not retain the surplus proceeds.

MOTION: **Rep. Weber** made a motion to introduce **RS 31056. Motion carried by voice vote.**

RS 31059: **Rep. Cannon** presented **RS 31059**, stating the proposed legislation would reduce the amount of interest a taxpayer is required to pay during an audit. Rep. Cannon explained when the Idaho State Tax Commission is performing their required duties during an audit, interest will not be accruing. In response to committee questions, Rep. Cannon pointed out if it is determined the taxpayer has committed tax fraud, there are significant penalties applied.

MOTION: **Rep. Pickett** made a motion to introduce **RS 31059.**

Responding to committee questions, **Rep. Cannon** reminded the committee this legislation did pass the House last year by a wide margin but was amended in the Senate by adding unrelated legislation to it, and by so doing, caused it to not move forward.

**VOTE ON
MOTION:** **Chairman Monks** called for a vote on the motion to introduce **RS 31059. Motion carried by voice vote.**

RS 31077: **Rep. Pickett** presented **RS 31077**, proposed legislation to codify the practice to not assess sales tax on auxiliary grain equipment.

MOTION: **Rep. Durrant** made a motion to introduce **RS 31077. Motion carried by voice vote.**

Chairman Monks informed the committee **Rep. Horman** was unable to present at this time and **Sen. Den Hartog** would take her place presenting **RS 31015.**

RS 31015: **Sen. Den Hartog** presented **RS 31015** stating, this proposed legislation is the Idaho Parental Choice Tax Credit which would provide a refundable tax credit for a parent that incurs qualified education expenses for an eligible student. The proposed legislation also includes a grant portion for lower income residents to participate. Sen. Den Hartog shared the refundable tax credit portion has a cap of \$40 million and does not take funds from the Public Schools' budget. Because a cap is set within the proposed legislation, it would need to go through the legislative process to be change.

MOTION: **Rep. Mickelson** made a motion to introduce **RS 31015**.

In response to committee questions, **Sen. Den Hartog** stated this legislation reduces the amount of money collected by the state and she is not aware of programs operating similar to this proposed program.

ROLL CALL VOTE ON MOTION: **Rep. Cheatum** requested a roll call vote on **RS 31015**. **Motion carried by a vote of 13 AYE and 3 NAY. Voting in favor of the motion: Reps. Monks, Cannon, Dixon(1), Manwaring, Weber, Shepherd, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond and Burns. Voting in opposition to the motion: Reps. Cheatum, Wroten and Necochea.**

H 410: **Rep. Cannon** presented **H 410**, legislation to codify policy of the Idaho State Tax Commission by requiring members of a recognized Indian tribe, who live outside of Idaho and work outside of a reservation, to pay income tax. Rep. Cannon stated **H 410** would also not require members of a recognized Indian tribe, who live outside of Idaho and work on a reservation, to pay income tax.

MOTION: **Rep. Mickelson** made a motion to send **H 410** to the floor with a **DO PASS** recommendation.

Responding to committee questions, **Rep. Cannon**, emphasized being a member of a recognized tribe is a required part of this legislation and reminded the committee that income earned on a reservation is not taxed but income earned off of a reservation is taxed.

Tyrel Stevenson, Legislative Director, Coeur d'Alene Tribe, testified **in support** of **H 410**, stating this legislation does not create a new exemption and the U.S. Supreme Court set precedent regarding this practice.

VOTE ON MOTION: **Chairman Monks** called for a vote on the motion to send **H 410** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote. Rep. Cannon** will sponsor the bill on the floor.

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:33 A.M.

Representative Monks
Chair

Lisa Hendricks
Secretary

AMENDED AGENDA #1
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Wednesday, January 31, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 31095	Homestead exemption, penalties	Rep. Ehlers
35-0103-2301	Property Tax Administrative Rules (ZBR Chapter Rewrite) - Proposed Rule	Kathlynn Ireland, Property Tax Policy Specialist, Idaho State Tax Commission

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks

Vice Chairman Cannon

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles (Snyder)

Rep Durrant

Rep Ehlers

Rep Mickelsen

Rep Pickett

Rep Raymond

Rep Wroten

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

Room: EW54

Phone: 332-1125

Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Wednesday, January 31, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/
EXCUSED:** None

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Vice Chairman Cannon called the meeting to order at 9:01 A.M.

MOTION: **Rep. Burns** made a motion to approve the minutes from January 30, 2024. **Motion carried by voice vote.**

Vice Chairman Cannon put the committee at ease at 9:03 A.M.

Vice Chairman Cannon resumed the meeting at 9:06 A.M.

RS 31095: **Rep. Ehlers** presented **RS 31095**, proposed legislation providing a penalty to taxpayers if they claim more than one homestead exemption and also allows the Idaho Secretary of State access to the database in order to clarify if the taxpayer is voting and/or running for office at their primary address.

MOTION: **Rep. Durrant** made a motion to introduce **RS 31095**.

In response to questions, **Rep. Ehlers** indicated he is working to provide the scope of how many instances exist of taxpayers claiming more than one homestead exemption. Rep. Ehlers addressed a scenario of a married couple living separately, filing taxes separately, may split the homeowner's exemption but not claim the total amount twice. He shared the information provided to the Secretary of State will come from the county to the Idaho State Tax Commission.

**VOTE ON
MOTION:** **Vice Chair Cannon** called for a vote on the motion to introduce **RS 31095**. **Motion carried by voice vote.**

**DOCKET NO.
35-0103-2301:** **Kathlynn Ireland**, Property Tax Policy Specialist, Idaho State Tax Commission, presented **Docket No. 35-0103-2301**, stating, this is a full chapter rewrite of the Property Tax Administrative Rule. They met with many stakeholders and removed redundant information, restrictive rules, and redrafted several sections for ease of reading. Ms. Ireland indicated no substantive changes were made, however, the removal of examples generated a significant amount of discussion. The solution the commission arrived at was to provide a link in the rule to examples which will be date stamped on their website.

In response to committee questions, **Kathlynn Ireland** remarked, in her personal opinion, this rule is a better product because of the comprehensive review, removal of obsolete rules, collaboration with stakeholders, and putting the text into plain language.

MOTION: **Rep. Weber** made a motion to approve **Docket No. 35-0103-2301**.

In response to committee questions, **Kathlynn Ireland** shared there were a large number of concerns about removing the examples from the rule and she also explained how the examples came to be placed in the rule initially, why the consensus was to remove them and provide a link to examples in the rule. She stated there is nothing in the rule to suggest taxes should increase but the purpose of the rule is only to assist County Clerks and Treasurers to perform their responsibilities appropriately. There are areas that changed to adjust to current real estate trends and to allow for adequate information gathering. Ms. Ireland provided the process of obtaining a range of 90 - 110% of market value and acknowledged there is an inherent error in studies, however, it is a mathematical, statistical response to recognize they are in the recommended range.

Hollie Ann Strang, Gem County Assessor, testified in support of **Docket No. 35-0103-2301**, stating, she had concerns with the removal of the examples in the rule, however, having a date stamp included on the examples provided on the website helps alleviate the apprehensiveness she had for removing them from the rule.

VOTE ON MOTION:

Vice Chair Cannon called for a vote on the motion to approve **Docket No. 35-0103-2301**. **Motion carried by voice vote.**

ADJOURN:

There being no further business to come before the committee, the meeting adjourned at 9:39 A.M.

Representative Cannon
Vice Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Tuesday, February 06, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 31035	Burden Of Proof For Deduction	Rep. Cannon
H 445	Tax deficiencies, interest	Rep. Cannon
H 449	Homestead exemption, penalties	Rep. Ehlers

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks

Vice Chairman Cannon

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Ehlers

Rep Mickelsen

Rep Pickett

Rep Raymond

Rep Wroten

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

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MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, February 06, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/
EXCUSED:**

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Monks called the meeting to order at 9:00 a.m.

MOTION: **Rep. Burns** made a motion to approve the minutes from January 31, 2024. **Motion carried by voice vote.**

RS 31035: **Rep. Cannon** presented **RS 31035**, proposed legislation clarifying a credit card statement, or other documentation from a financial institution, coupled with a sworn statement the expense was incurred for an eligible deduction, establishes a taxpayer's right to claim a deduction. Rep. Cannon remarked a law was passed in a previous session indicating a credit card statement may be used instead of a receipt, however, problems arose because a credit card statement does not go into enough detail for the Idaho Tax Commission to be able to verify the deduction's eligibility.

MOTION: **Rep. Weber** made a motion to introduce **RS 31035**.

Responding to questions by the committee, **Rep. Cannon**, stated the definition of a sworn statement would be an affidavit or a statement signed under oath.

VOTE ON MOTION: **Chairman Monks** called for a vote on the motion to introduce **RS 31035**. **Motion carried by voice vote.**

H 445: **Rep. Cannon** presented **H 445**, legislation to reduce the amount of interest a taxpayer is required to pay during the audit process by only allowing interest to accrue during the time the Idaho State Tax Commission is performing their required duties.

MOTION: **Rep. Raymond** made a motion to send **H 445** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Cannon** will sponsor the bill on the floor.

H 449: **Rep. Ehlers** presented **H 449**, legislation providing a penalty to taxpayers who claim more than one homestead exemption. The legislation also allows the Secretary of State to verify if citizens are voting and/or running for office where their primary residence is located.

MOTION: **Rep. Wroten** made a motion to send **H 449** to the floor with a **DO PASS** recommendation.

In opposition to the motion, **Rep. Necochea** stated she appreciates the intent of this legislation, however, she feels the existing penalties are sufficient and is concerned it may affect some taxpayers, who simply made a mistake caused by oversight, too harshly.

**VOTE ON
MOTION:**

Chairman Monks called for a vote on the motion to send **H 449** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote. Rep. Necochea** requested to be recorded as voting **NAY. Rep. Ehlers** will sponsor the bill on the floor.

ADJOURN:

There being no further business to come before the committee, the meeting adjourned at 9:17 a.m.

Representative Monks
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Wednesday, February 07, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
H 446	Grain bin equipment, tax exemption	Rep. Pickett

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks

Vice Chairman Cannon

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Ehlers

Rep Mickelsen

Rep Pickett

Rep Raymond

Rep Wroten

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

Room: EW54

Phone: 332-1125

Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Wednesday, February 07, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/
EXCUSED:** Representatives Dixon(1), Weber, Cheatum

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Monks called the meeting to order at 9:00 a.m.

H 446: **Rep. Pickett** presented **H 446**, legislation clarifying accessory equipment for grain bins are not subject to sales tax. Rep. Pickett stated from time to time tax codes are interpreted different ways and this legislation will maintain the correct application of the code. Responding to questions from the committee, Rep. Pickett said, after some purchasers contacted the Idaho Tax Commission, they were told there may be concerns in the future regarding this type of accessory equipment. There were no new methods used to assess the sales tax.

MOTION: **Rep. Wroten** made a motion to send **H 446** to the floor with a **DO PASS** recommendation.

Russ Hendricks, Idaho Farm Bureau Federation, testified **In Support** of **H 446**, stating his appreciation for **Rep. Pickett** ensuring there is not a change in the current practice by the Idaho State Tax Commission.

Rep. Pickett stated there is additional language he would like added to **H 446** and requested **H 446** to be held in committee.

SUBSTITUTE MOTION: **Rep. Cannon** made a motion to **HOLD H 446** in committee. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:07 a.m.

Representative Monks
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Thursday, February 08, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 31287	School Facilities Funding	Rep. Monks

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks

Vice Chairman Cannon

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Ehlers

Rep Mickelsen

Rep Pickett

Rep Raymond

Rep Wroten

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

Room: EW54

Phone: 332-1125

Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, February 08, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/
EXCUSED:** Representative Dixon(1)

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Vice Chairman Cannon called the meeting to order at 9:00 a.m.

MOTION: **Rep. Burns** made a motion to approve the minutes from February 6, 2024 and February 7, 2024. **Motion carried by voice vote.**

RS 31287: **Rep. Moyle** presented **RS 31287** and thanked several parties for their work on this proposed legislation. Rep. Moyle stated **RS 31287** would do what is best for schools and provide tax relief. The proposed legislation would lower income tax, provide tax relief, allow school districts to use this money for Plant Facilities Levies and removes the August date for school levy elections. Rep. Moyle remarked the money provided to schools can only be used for teaching facilities and not for facilities such as gymnasiums. Responding to questions from the committee, Rep. Moyle stated the Governor is appointing an executive officer of the state board for greater accountability.

MOTION: **Rep. Ehlers** made a motion to introduce **RS 31287**. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:07 a.m.

Representative Cannon
Vice Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Monday, February 12, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 30971	Commercial Property Capital Expenditure	Rep. Blanksma

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks

Vice Chairman Cannon

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Ehlers

Rep Mickelsen

Rep Pickett

Rep Raymond

Rep Wroten

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

Room: EW54

Phone: 332-1125

Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Monday, February 12, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/
EXCUSED:** None

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Monks called the meeting to order at 9:00 a.m.

MOTION: **Rep. Burns** made a motion to approve the minutes from February 8, 2024. **Motion carried by voice vote.**

RS 30971: **Rep. Blanksma** presented **RS 30971**, proposed legislation providing a new financing structure to allow commercial building owners to borrow money for certain energy and water related projects and make the repayments via an assessment on their property tax bill.

MOTION: **Rep. Mickelson** made a motion to introduce **RS 30971**.

Responding to questions by the committee, **Rep. Blanksma** stated there would be an end date to the payment plan because it is project specific.

David Lehman, Tamarack Resort, responded to questions by the committee and indicated the lien would move into first position if agreed upon by other lien holders. All costs associated with administrating the program are born by the property owner and not local governments.

VOTE ON MOTION: **Chairman Monks** called for a vote on the motion to introduce **RS 30971**. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:05 a.m.

Representative Monks
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Tuesday, February 13, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 31353	Homeowners Exemption Proration	Rep. Burns

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks

Vice Chairman Cannon

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Ehlers

Rep Mickelsen

Rep Pickett

Rep Raymond

Rep Wroten

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

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MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, February 13, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/
EXCUSED:** Representative Dixon

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Monks called the meeting to order at 9:00 a.m.

MOTION: **Rep. Burns** made a motion to approve the minutes from February 12, 2024.
Motion carried by voice vote.

RS 31353: **Rep. Burns** presented **RS 31353** proposed legislation clarifying code which removes the Homeowner's Exemption deadline for existing homes and gives clear direction on how to implement the Homeowner's Exemption in a uniform matter.

MOTION: **Rep. Weber** made a motion to introduce **RS 31353** with the following change: remove the underlined language on Page 2, Lines 36 and 37 (, except that the amount of the exemption shall be limited as provided in paragraph (b) of this subsection,). **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:05 a.m.

Representative Monks
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Wednesday, February 14, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
H 488	Burden of proof for deduction	Rep. Cannon
H 523	Health care sharing ministries	Rep. Redman

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks

Vice Chairman Cannon

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Ehlers

Rep Mickelsen

Rep Pickett

Rep Raymond

Rep Wroten

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

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MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Wednesday, February 14, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/
EXCUSED:** None

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Monks called the meeting to order at 9:00 a.m.

MOTION: **Rep. Burns** made a motion to approve the minutes from February 13, 2024. **Motion carried by voice vote.**

H 488: **Rep. Cannon** presented **H 488**, stating this legislation would require a taxpayer to provide a sworn statement with a credit card statement when used in lieu of a receipt.

MOTION: **Rep. Raymond** made a motion to send **H 488** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Cannon** will sponsor the bill on the floor.

H 523: **Rep. Redman** presented **H 523**, legislation allowing Health Care Sharing Ministry (HCSM) expenses eligible for Medical Savings Accounts (MSA). HCSMs are not insurance plans and therefore, are not afforded the same tax advantages as insurance. **Rep. Redman** stated there are approximately 7,500 Idahoans currently using a HCSM and paying \$500 per month for the sharing plan. If all of those taxpayers were to participate in a MSA, an estimated \$2.6 million in revenue would not be collected by the state. There were considerable discussions regarding which expenses are currently tax-deductible, what expenses are not, and how this legislation attempts to change the way those expenses are handled.

MOTION: **Rep. Shepherd** made a motion to send **H 523** to the floor with a **DO PASS** recommendation.

In response to committee questions, **Rep. Redman** indicated he would be making some changes to the Fiscal Note.

SUBSTITUTE MOTION: **Rep. Cannon** made a substitute motion to **HOLD H 523** for time certain, February 21, 2024.

In support of the substitute motion, **Rep. Ehlers** appreciated the concept of the bill but would like to examine the details. **Rep. Burns** expressed his concern regarding the management of the Medical Savings Account.

VOTE ON SUBSTITUTE MOTION: **Chairman Monks** called for a vote on the substitute motion to **HOLD H 523** for time certain, February 21, 2024. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:34 a.m.

Representative Monks
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:30 A.M.
Room EW42
Thursday, February 15, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
H 541	Commercial Property, Capital Expenditure	Rep. Blanksma

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Monks
Vice Chairman Cannon
Rep Dixon (1)
Rep Manwaring
Rep Weber
Rep Shepherd

Rep Cheatum
Rep Cornilles
Rep Durrant
Rep Ehlers
Rep Mickelsen
Rep Pickett

Rep Raymond
Rep Wroten
Rep Necochea
Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks
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MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, February 15, 2024

TIME: 9:30 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** None

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Cannon called the meeting to order at 9:29 a.m.

H 541: **Rep. Blanksma** presented **H 541**, legislation allowing a financing method to be used for improvements on commercial property.

Scott Turlington, CEO, Tamarack Resort, presented **H 541**, legislation creating a financing structure for commercial building owners to use for financing certain energy-saving projects. The program is called Commercial Property-Assessed Clean Energy (CSPACE). Payments are made via an assessment on their property tax bill. Local governments, lenders and commercial property owners must enter the program voluntarily. Mr. Turlington stated the program operates successfully in 35 states and there are no financial obligations on the part of local government. The property owner pays for any costs incurred by the local government or the local government may choose to have a third party administer the program and the property owner will be responsible for the fees incurred by the third party. Mr. Turlington shared lenders are attracted to the program because it is tied to a Junior Lien and the lien transfers with the property if the property changes ownership during the term of the loan. In order for projects to be qualified for this type of financing, the project must meet specific criteria. The legislation also requires public hearings to be held to allow the public to comment on the program.

In response to questions from the committee, **Scott Turlington** clarified several points such as the length of the loans are generally 20 years, the administration fee is capped at \$50K, a third party handles management of the loan and there are no federal monies or grants involved in this program. There was considerable discussion regarding why this type of financing is beneficial for lenders, property owners and local governments.

David Lehman, Tamarack Resort, presented **H 541** stating, he worked with the Idaho Banker's Association to develop the language and confirmed all participation from local governments, lenders and owners is voluntary.

MOTION: **Rep. Shepherd** made a motion to **HOLD H 541** for time certain, February 22, 2024. **Motion carried by voice vote.**

Chairman Cannon welcomed **Rep. Boyle** to the Revenue and Taxation Committee.

Chairman Cannon put the committee at ease at 10:17 a.m.

Chairman Cannon resumed the meeting at 10:19 a.m.

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 10:20 a.m.

Representative Cannon
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Tuesday, February 20, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
H 521	Taxation, school facilities funds	Rep. Moyle Rep. Monks

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon	Rep Cheatum	Rep Raymond
Vice Chairman Ehlers	Rep Cornilles	Rep Wroten
Rep Dixon (1)	Rep Durrant	Rep Boyle
Rep Manwaring	Rep Mickelsen	Rep Necochea
Rep Weber	Rep Monks	Rep Burns
Rep Shepherd	Rep Pickett	

COMMITTEE SECRETARY

Lisa Hendricks
Room: EW54
Phone: 332-1125
Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, February 20, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** None

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Cannon called the meeting to order at 9:00 a.m.

Chairman Cannon introduced the Page, **Roman Handy**.

MOTION: **Rep. Burns** made a motion to approve the minutes from February 14, 2024 and February 15, 2024. **Motion carried by voice vote.**

H 521: **Rep. Moyle** presented **H 521** and emphasized this legislation is a tax cut bill. In order to find solutions for citizens, **H 521** contains accountability mechanisms and compromises and is a collaboration of many interested parties, including the Governor's office. Rep. Moyle shared his concerns regarding local taxing districts continuing to grow their budgets despite receiving additional money from the state through this legislation and prior legislation passed last year. He encouraged the committee to look closely at additional mechanisms and legislation to curb local budgets.

Rep. Monks presented **H 521** stating this is a good bill because it provides tax relief, but at the same time, provides considerable support for educational facilities. Rep. Monks provided many of the details of **H 521** such as, lowering the individual and corporate income tax rate, dispensing an additional \$75 million to the funding formula of **H 292**, and dedicating the use of \$125 million each year to the School Modernization Facilities Fund for bonding. This legislation will provide more flexibility to school districts by allowing them to use the money toward Plant Facilities Levies, new construction, and renovations or maintenance needs. To ensure greater accountability, the Governor will be able to appoint an executive officer to the Idaho State Board of Education.

Due to providing schools with additional money, this legislation removes the August election date and does not allow school districts to collect more than 120% of the amount required to meet bond payments each year. Funding will be distributed to school districts based on their average daily attendance, however, if a district is using Maintenance and Operation Levies, their distribution will use a different formula. School districts may choose to have their payments received in a lump sum or annualized. To remain eligible for the School Modernization Facilities Fund, schools can not move from a five day school week to a 4 day school week. They also can not use the money for new facilities if athletics will be the primary purpose. In order to reduce the amount of money spent on architectural and design costs, which often reflect 20% of the total cost of a new school building, **H 521** directs the formation of a model school facility council to recommend a school facility plan to the Legislature. After receiving feedback regarding **H 292**, this legislation

simplifies how the tax surplus is distributed and also contributes \$3 million to the Public Defense Fund to fund child protective cases.

Responding to questions from the committee, **Rep. Monks** clarified what an athletic facility is and shared how districts will be required to present a facility plan. He stated this legislation will not solve all of our school facilities' problems but is a step in the right direction. He expressed how it is imperative to always be mindful of the bottom line and even though the income tax rate was lowered in 2022 and again in this legislation, the money is there to allow for the reduction. Rep. Monks believes this is a tax bill and taxes affect several areas, therefore, it was imperative to address multiple concerns in one piece of legislation to ensure all necessary changes are made in order for the legislation to operate properly.

Andy Grover, Idaho Association of School Administrators, testified **in support of H 521**, stating **H 292** was a huge success across the state because taxpayers in 115 school districts saw a reduction in taxes and **H 521** will allow schools to make some much needed repairs to their buildings. Mr. Grover stated this bill will not eliminate bonds and levies but will reduce them. Responding to questions from the committee, Mr. Grover stated 4% of the state's districts operate on a 4 day week because it allows them to retain teachers and reduce expenses and, according to the Office of Performance Evaluations, schools need \$1 billion in maintenance funds to operate safely.

Jason Knopp, Idaho School Boards Association, **Chris Parri**, Idaho Education Association and **Lori Frasure** testified **in support of H 521** and expressed their gratitude for the historic step **H 521** takes in funding and investing in school facilities. They recognized there is more work to be done because bonds and levies will still be necessary in many communities.

Seth Grigg, Idaho Association of Counties, testified **in support of H 521**, stating this legislation provides more transparency and allows county treasurers to issue tax notices in a timely manner. The addition of \$3M to fund child protective cases in the Public Defense Fund will allow adequate representation for those cases.

MOTION:

Rep. Ehlers made a motion to send **H 521** to the floor with a **DO PASS** recommendation.

In support of the motion, **Rep. Ehlers** remarked this bill does a lot of things and builds on **H 292** to provide a historic investment in schools. **Rep. Wroten** shared this legislation moves towards fulfilling the constitutional responsibility of funding schools and also reduces taxes. **Rep. Burns** commented he would prefer to see more funding and was disappointed with some aspects of the legislation but is overall supportive.

In opposition of the motion, **Rep. Necochea** expressed multiple concerns with the bill such as the impact on individual districts is unclear, fund distribution equity, removal of the August election date, the sunset of bond funding, the funds do not come close to meeting school's facilities needs and does not meet her priorities for tax policy.

VOTE ON MOTION:

Chairman Cannon called for a vote on the motion to send **H 521** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Necochea** requested to be recorded as voting **NAY.** **Rep. Monks** will sponsor the bill on the floor.

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 10:18 a.m.

Representative Cannon
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Wednesday, February 21, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
H 523	Health care sharing ministries	Rep. Redman

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon

Vice Chairman Ehlers

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Mickelsen

Rep Monks

Rep Pickett

Rep Raymond

Rep Wroten

Rep Boyle

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

Room: EW54

Phone: 332-1125

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MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Wednesday, February 21, 2024
TIME: 9:00 A.M.
PLACE: Room EW42
MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns
**ABSENT/
EXCUSED:** Representative Mickelson
GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.
Chairman Cannon called the meeting to order at 9:00 a.m.
H 523: **Chairman Cannon** returned **H 523** to the committee for consideration, which was held for time certain from the meeting of Wednesday, February 14, 2024.
MOTION: **Rep. Ehlers** made a motion to **HOLD H 523** for time certain, February 26, 2024.
Motion carried by voice vote.
ADJOURN: There being no further business before the committee, the meeting adjourned at 9:02 a.m.

Representative Cannon
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Thursday, February 22, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
H 541	Coml property, capital expenditure	Rep. Blanksma
RS 31389	Commercial Property Assessed Capital Expenditure Act (CPACE)	Rep. Blanksma
RS 31455	Property Assessments Burden of Proof	Rep. Ehlers

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon
Vice Chairman Ehlers
Rep Dixon (1)
Rep Manwaring
Rep Weber
Rep Shepherd

Rep Cheatum
Rep Cornilles
Rep Durrant
Rep Mickelsen
Rep Monks
Rep Pickett

Rep Raymond
Rep Wroten
Rep Boyle
Rep Necochea
Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks
Room: EW54
Phone: 332-1125
Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, February 22, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** Representatives Weber and Pickett

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Cannon called the meeting to order at 9:01 a.m.

Chairman Cannon stated the rules of the committee will remain the same and will not be changed during this session to allow for remote testimony. Chairman Cannon shared methods residents have to submit their testimonies regarding any legislation.

H 541: **Chairman Cannon** returned **H 523** to the committee for consideration, which was held for time certain from the meeting of Thursday, February 15, 2024.

Rep. Blanksma presented **H 523** stating a friendly amendment was requested to be made and the change is represented in **RS 31389**.

David Lehman, Tamarack Resort, provided follow up on questions he received from the committee in the prior hearing of **H 541**. Mr. Lehman clarified how this legislation creates an incentive for community based investment by increasing the value of real property. The property is not removed from tax rolls and does not place burdens on taxpayers. The legislation also creates a process for local governments to incentivize companies to make an investment in their community without burdening taxpayers.

Rep. Blanksma stated this legislation will also increase the value of the property and, as a result, the county would receive additional revenue from property taxes.

MOTION: **Rep. Mickelson** made a motion to **HOLD H 541** in committee.

Responding to questions from the committee, **David Lehman** outlined the process a local government would need to complete to establish a Commercial Property-Assessed Clean Energy (CPACE) district and clarified all expenses associated with the CPACE program are paid by the property owner.

**VOTE ON
MOTION:** **Chairman Cannon** called for a vote to on the motion **HOLD H 541** in committee. **Motion carried by voice vote.**

RS 31389: **Rep. Blanksma** presented **RS 31389**, proposed legislation creating a financing structure to allow commercial building owners to borrow money for certain energy and water-related projects and make repayments via an assessment on their property tax bill.

MOTION: **Rep. Raymond** made a motion to introduce **RS 31389**.

In support of the motion, **Rep. Raymond** stated it would allow counties to have more time to review the proposed legislation.

In response to questions by the committee, **David Lehman** stated all expenses are ultimately borne by the property owner and counties may contract with third parties to administer the program. The legislation requires a public hearing and a public comment process before implementation of the program.

SUBSTITUTE MOTION:

Rep. Burns made a substitute motion to introduce **RS 31389** and recommend it be sent directly to the Second Reading Calendar.

Responding to questions by the committee, **David Lehman** showed the committee where it states in the legislation all expenses are borne by the property owner.

In support of the substitute motion, **Rep. Raymond** encouraged all members of the committee to contact their counties for feedback regarding this legislation.

VOTE ON SUBSTITUTE MOTION:

Chairman Cannon called for a vote on the substitute motion to introduce **RS 31389** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote.** **Rep. Blanksma** will sponsor the bill on the floor.

RS 31455:

Rep. Ehlers presented **RS 31455**, proposed legislation placing the burden of proof of a property value on the government and not the taxpayer.

MOTION:

Rep. Shepherd made a motion to introduce **RS 31455**. **Motion carried by voice vote.**

ADJOURN:

There being no further business to come before the committee, the meeting adjourned at 9:29 a.m.

Representative Cannon
Chair

Lisa Hendricks
Secretary

AMENDED AGENDA #1
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Monday, February 26, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 31172C1	Hospital Property Tax Exemption	Rep. Vander Woude
H 523	Health Care Sharing Ministries	Rep. Redman

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon
Vice Chairman Ehlers
Rep Dixon (1)
Rep Manwaring
Rep Weber
Rep Shepherd

Rep Cheatum
Rep Cornilles
Rep Durrant
Rep Mickelsen
Rep Monks
Rep Pickett

Rep Raymond
Rep Wroten
Rep Boyle
Rep Necochea
Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks
Room: EW54
Phone: 332-1125
Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Monday, February 26, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** None

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Cannon called the meeting to order at 9:00 a.m.

RS 31172C1: **Rep. Vander Woude** presented **RS 31172C1**, proposed legislation amending the definition of a non-profit hospital to allow for a property tax exemption.

MOTION: **Rep. Mickelsen** made a motion to introduce **RS 31172C1**.

Responding to questions by the committee, **Rep. Vander Woude** stated this proposed legislation reflects small changes to address concerns from prior legislation.

VOTE ON MOTION: **Chairman Cannon** called for a vote on the motion to introduce **RS 31172C1**.
Motion carried by voice vote.

H 523: **Chairman Cannon** returned **H 523** to the committee for consideration, which was held for time certain from the meeting of February 21, 2024.

Rep. Redmond presented **H 523** stating a representative from a health care ministry is present to address any questions the committee may have.

Joe Noble, Samaritan Ministries, stated health care sharing ministries are not defined as insurance, therefore, members can not enjoy the same tax deductions as taxpayers do with traditional health insurance. Responding to questions by the committee, Mr. Noble stated money is directed member to member in various ways and the ministry never benefits from the money contributed. Mr. Noble provided details to the committee regarding how health care sharing ministries operate and what may be required of members.

Tom Shaner, Research Manager, Idaho State Tax Commission, responded to questions by the committee, stating he believes the Fiscal Note is on the high side because paying a payment to another person is not a qualified expense and it is assuming all members of a health care sharing ministry would be participating in a Medical Savings Account.

ORIGINAL MOTION: **Rep. Dixon(1)** made a motion to send **H 523** to the floor with a **DO PASS** recommendation.

SUBSTITUTE MOTION: **Rep. Wroten** made a substitute motion to **HOLD H 523** in committee. **Motion failed by voice vote.**

In opposition to the original motion, **Rep. Necochea** stated she believes this legislation is a distortion of the purpose of Medical Savings Accounts (MSA) and does not feel this is a proper way to assist individuals to pay for medical expenses because it requires them to sign a statement based on their religious beliefs. **Rep. Wroten** stated his thoughts are similar to Rep. Necochea's and it is also opening the doors to the potential of abuse because it is outside of the intent of a MSA.

**VOTE ON
ORIGINAL
MOTION:**

Chairman Cannon called for a vote on the original motion to send **H 523** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote. Reps. Mickelsen, Wroten, Necochea** and **Burns** requested to be recorded as voting **NAY. Rep. Redman** will sponsor the bill on the floor.

ADJOURN:

There being no further business to come before the committee, the meeting adjourned at 9:50 a.m.

Representative Cannon
Chair

Lisa Hendricks
Secretary

AMENDED AGENDA #1
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Monday, March 04, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
H 625	Assessments, Burden of Proof	Rep. Ehlers
RS 31570	Assessments, Burden of Proof	Rep. Ehlers
RS 31559	Idaho State Tax Commission Pending Rules Approval	Rep. Ehlers
RS 31561	Idaho Board of Tax Appeals Pending Rules Approval With Exceptions	Rep. Ehlers

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon	Rep Cheatum	Rep Raymond
Vice Chairman Ehlers	Rep Cornilles	Rep Wroten
Rep Dixon (1)	Rep Durrant	Rep Boyle
Rep Manwaring	Rep Mickelsen	Rep Necochea
Rep Weber	Rep Monks	Rep Burns
Rep Shepherd	Rep Pickett	

COMMITTEE SECRETARY

Lisa Hendricks
Room: EW54
Phone: 332-1125
Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Monday, March 04, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** Rep. Manwaring

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Cannon called the meeting to order at 9:00 a.m.

H 625: **Rep. Ehlers** presented **H 625**, legislation placing the burden of proof upon County Assessors, the Board of Equalization or the District Court regarding property assessments.

The committee inquired regarding the Fiscal Note and the impact on local governments, the current process of disputing a property assessment and the existing confidential agreements between counties and realtors.

Hollie Ann Strang, Idaho Assessors, **Justin Baldwin**, Gooding County Assessor, **Josh Dison**, Elmore County Assessor, **Seth Grigg**, Idaho Association of Counties, and **Brian Stender**, Canyon County Assessor testified **in opposition** of **H 625** citing concerns regarding the possible increase in appeals.

Russ Hendricks, Idaho Farm Bureau Federation testified **in support** of **H 625**, stating, this legislation requires assessors to simply show their work and residents have a difficult time acquiring evidence because the necessary information is not readily available.

MOTION: **Rep. Wroten** made a motion to **HOLD H 625** in committee. **Motion carried by voice vote.**

RS 31570: **Rep. Ehlers** presented **RS 31570**, proposed legislation with a minor technical change to replace **H 625**.

ORIGINAL MOTION: **Rep. Wroten** made a motion to return **RS 31570** to the sponsor.

SUBSTITUTE MOTION: **Rep. Monks** made a motion to introduce **RS 31570** and recommend it be sent directly to the Second Reading Calendar.

In support of the original motion, **Reps. Weber, Raymond** and **Pickett** cited concerns the legislation is in search of a problem and the possibility of placing additional costs onto the counties.

In support of the substitute motion, **Reps. Boyle** and **Monks** cited concerns regarding the amount of resources available to government versus the lack of resources available to taxpayers. This legislation is about supporting taxpayers and if the assessments and evidence are sufficient, there is no need for concerns.

**ROLL CALL
VOTE ON
SUBSTITUTE
MOTION:**

Rep. Boyle requested a roll call vote. **Substitute Motion failed by a vote of 7 AYE and 9 NAY. Voting in favor** of the motion: **Reps. Cannon, Ehlers, Dixon (1), Shepherd, Durrant, Monks and Boyle. Voting in opposition** to the motion: **Reps. Weber, Cheatum, Cornilles, Mickelsen, Pickett, Raymond, Wroten, Necochea and Burns.**

**ROLL CALL
VOTE ON
ORIGINAL
MOTION:**

Rep. Cheatum requested a roll call vote. **Original Motion carried by a vote of 9 AYE and 7 NAY. Voting in favor** of the motion: **Reps. Weber, Cheatum, Cornilles, Mickelsen, Pickett, Raymond, Wroten, Necochea and Burns. Voting in opposition** to the motion: **Reps. Cannon, Ehlers, Dixon(1), Shepherd, Durrant, Monks and Boyle.**

RS 31559:

Rep. Ehlers presented **RS 31559**, regarding the pending rules by the Idaho State Tax Commission.

MOTION:

Rep. Wroten made a motion to introduce **RS 31559** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote. Rep. Cannon** will sponsor the bill on the floor.

RS 31560:

Rep. Ehlers presented **RS 31560**, regarding the pending rules presented by the Idaho Board of Tax Appeals.

MOTION:

Rep. Mickelson made a motion to introduce **RS 31560** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote. Rep. Cannon** will sponsor the bill on the floor.

MOTION:

Rep. Burns made a motion to approve the minutes from February 26, 2024. **Motion carried by voice vote.**

ADJOURN:

There being no further business to come before the committee, the meeting adjourned at 10:14 a.m.

Representative Cannon
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Tuesday, March 05, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
H 564	Homestead Exemption	Rep. Burns
RS 31590	Homestead Exemption	Rep. Burns

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon

Vice Chairman Ehlers

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Mickelsen

Rep Monks

Rep Pickett

Rep Raymond

Rep Wroten

Rep Boyle

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

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Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, March 05, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** Representative Dixon (1)

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Cannon called the meeting to order at 9:00 a.m.

H 564: **Rep. Burns** presented **H 564**, legislation directing how to implement the Homeowner's Exemption in a uniform manner for properties going from a rental to a primary residence. Rep. Burns explained the formula used to apply the Homeowner's Exemption and how the legislation is good tax policy.

MOTION: **Rep. Wroten** made a motion to **HOLD H 564** in committee.

Hollie Ann Strang Idaho Assessors, **Max Pond**, Idaho Realtors, and **Annette Dygert**, Idaho Association of County Treasurers, testified **in support** of **H 564**, stating, the legislation adds clear, concise language and allows the counties to be uniform in how the Homeowner's Exemption is handled.

VOTE ON MOTION: **Chairman Cannon** called for a vote on the motion to **HOLD H 564** in committee. **Motion carried by voice vote.**

RS 31590: **Rep. Burns** presented **RS 31590**, proposed legislation containing a minor change to **H 564**.

MOTION: **Rep. Mickelsen** made a motion to introduce **RS 31590** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote.** **Rep. Burns** will sponsor the bill on the floor.

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:15 a.m.

Representative Cannon
Chair

Lisa Hendricks
Secretary

AMENDED AGENDA #1
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Wednesday, March 06, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 31601C1	Rate Regulated Electric Companies	Rep. Cannon

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon

Vice Chairman Ehlers

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Mickelsen

Rep Monks

Rep Pickett

Rep Raymond

Rep Wroten

Rep Boyle

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

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MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Wednesday, March 06, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** Representative Weber

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Vice Chair Ehlers called the meeting to order at 9:00 a.m.

MOTION: **Rep. Burns** made a motion to approve the minutes from March 4, 2024, and March 5, 2024. **Motion carried by voice vote.**

RS 31601C1: **Rep. Cannon** presented **RS 31601C1**, proposed legislation replacing property tax on electric utilities and replacing it with a tax based on kilowatt hours sold.

MOTION: **Rep. Monks** made a motion to introduce **RS 31601C1**.

Responding to questions by the committee, **Rep. Cannon** reviewed how the counties will be receiving the same amount of money from the power companies and why the new process was developed.

**VOTE ON
MOTION:** **Vice Chair Ehlers** called for a vote on the motion to introduce **RS 31601C1**. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:23 a.m.

Representative Ehlers
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
8:00 A.M.
Room EW42
Tuesday, March 12, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
H 447	Parental Choice Credit	Rep. Horman

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon

Vice Chairman Ehlers

Rep Dixon (1)

Rep Manwaring

Rep Weber

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Mickelsen

Rep Monks

Rep Pickett

Rep Raymond

Rep Wroten

Rep Boyle

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

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Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, March 12, 2024

TIME: 8:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** None

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Cannon called the meeting to order at 9:00 a.m.

MOTION: **Rep. Burns** made a motion to approve the minutes from March 6, 2024. **Motion carried by voice vote.**

H 447: **Rep. Horman** presented **H 447**, legislation providing a refundable tax credit for qualified education expenses. The legislation also includes a grant program to allow participation by lower income Idahoans. Rep. Horman reviewed with the committee the history of public funds going to private and religious institutions, the limitations of the legislation, funding, and corrected some misinformation surrounding the bill.

Chris Cargill, Mountain States Policy Center, **Richard Lawton**, **Doug Taylor**, Ed Choice, **Matthew Ladner**, Ed Choice, **Christian Welp**, Catholic Diocese, **Tammy Emerich**, Catholic Diocese, **Jody Richael**, **Patrick Graff**, American Federation For Children, **Robbie Hart**, **Carlee Frailey**, and **Matt Crane** testified **in support of H 447**, stating a tax credit would place parents in control of their student's education, address needs of students the public education system has not been able to meet, and improve public education because of additional competition.

The committee inquired the availability of school choice in Idaho, constitutionality, benefits of private education, costs and accountability.

Andy Grover, Idaho Association of School Administrators, **Jean Henscheid**, **Robert Sanchez**, Idaho Business for Education, **Marsha Bravo**, **Quinn Perry**, Idaho School Boards Association, **Judy Halverson**, United Women in Faith, **Chris Parri**, Idaho Education Association, **Zachary Borman**, West Ada Education Association, and **April Frederick** testified **in opposition to H 447**, stating the legislation will have a negative impact on public schools, lacks accountability and transparency, and is not the proper use of state funds.

The committee inquired constitutionality issues and acceptable public schools funding.

Rep. Horman presented closing testimony on **H 447** addressing constitutionality, funding and how the legislation improves every student's access to quality education that is not dependent upon where they live.

MOTION: **Rep. Pickett** made a motion to send **H 447** to the floor with a **DO PASS** recommendation.

Rep. Pickett remarked he trusts all of the safe guards and can move forward with confidence it will provide students with additional education choices.

SUBSTITUTE MOTION:

Rep. Mickelsen made an "alternate motion" to **HOLD H 447** in committee indefinitely.

Chairman Cannon restated **Rep. Mickelsen's** as a "substitute motion" to **HOLD H 447** in committee.

AMENDED SUBSTITUTE MOTION:

Rep. Ehlers made an amended substitute motion to send **H 447** to the floor without recommendation.

In support of the amended substitute motion, **Reps. Boyle, Ehlers and Monks** addressed students' education needs, school choice, fiscal responsibility, accountability and improving public schools.

In opposition to the amended substitute motion, **Reps. Necochea and Durrant** cited concerns regarding accountability, fiscal responsibility and transparency.

In support of the substitute motion, **Reps. Weber, Wroten, Burns, Raymond and Cheatum** expressed concerns regarding fiscal responsibility, needs of the public school system and accountability.

ROLL CALL VOTE ON AMENDED SUBSTITUTE MOTION:

Rep. Boyle requested a roll call vote. **Amended substitute motion failed by a vote of 8 AYE and 9 NAY. Voting in favor** of the motion: **Reps. Cannon, Ehlers, Dixon (1), Manwaring, Shepherd, Monks, Pickett and Boyle. Voting in opposition** to the motion: **Reps. Weber, Cheatum, Cornilles, Durrant, Mickelsen, Raymond, Wroten, Necochea and Burns.**

ROLL CALL VOTE ON SUBSTITUTE MOTION:

Chairman Cannon called for a roll call vote on the substitute motion to **HOLD H 447** in committee. **Substitute motion carried by a vote of 10 AYE and 7 NAY. Voting in favor** of the motion: **Reps. Manwaring, Weber, Cheatum, Cornilles, Durrant, Mickelsen, Raymond, Wroten, Necochea and Burns. Voting in opposition** to the motion: **Reps. Cannon, Ehlers, Dixon(1), Shepherd, Monks, Pickett and Boyle.**

ADJOURN:

There being no further business to come before the committee, the meeting adjourned at 10:06 a.m.

Representative Cannon
Chair

Lisa Hendricks
Secretary

AMENDED AGENDA #1
HOUSE REVENUE & TAXATION COMMITTEE
8:30 A.M.
Room EW42
Tuesday, March 19, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
H 717	Homeowner Exemption, Appeals	Rep. Burns Rep. Ehlers

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon

Vice Chairman Ehlers

Rep Dixon (1)

Rep Manwaring

Rep Weber (Mendenhall)

Rep Shepherd

Rep Cheatum

Rep Cornilles

Rep Durrant

Rep Mickelsen

Rep Monks

Rep Pickett

Rep Raymond

Rep Wroten

Rep Boyle

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks

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MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, March 19, 2024

TIME: 8:30 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber (Mendenhall), Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** None

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Cannon called the meeting to order at 8:40 a.m.

MOTION: **Rep. Burns** made a motion to approve the minutes from March 12, 2024. **Motion carried by voice vote.**

H 717: **Reps. Ehlers** and **Burns** presented **H 717**, legislation relating to property taxes. The legislation places the burden of proof regarding property assessments on the county assessor under certain criteria. The bill also clarifies how the homeowners' exemption is calculated when a rental property is purchased as a primary residence. The committee inquired the resources available to the assessors, proper use of ratios, possible shift of property taxes, definition of good evidence and the appeal process.

Brad Smith, Ada County, **Erin Brady**, Ada County, **Alan Smith**, and **Hollie Ann Strang**, Gem County Assessor and Idaho Assessors, testified in **opposition** of **H 717**, citing the legislation will increase the number of appeals resulting in significant increased workloads, broad language, lack of clean definitions and concerns this may benefit commercial property owners disproportionate to residential owners.

The committee inquired regarding the amount of work required for an appeal, ratio use, steps taken to preempt a formal hearing and commercial property valuations.

Rep. Ehlers presented closing testimony and addressed concerns regarding what adequate evidence is and reaffirmed this legislation is a return to a taxpayer friendly process.

ORIGINAL MOTION: **Rep. Pickett** made a motion to send **H 717** to the floor **WITHOUT** recommendation.

SUBSTITUTE MOTION: **Rep. Mickelsen** made a substitute motion to **HOLD H 717** in committee indefinitely.

AMENDED SUBSTITUTE MOTION: **Rep. Durrant** made an amended substitute motion to send **H 717** to General Orders.

Rep. Durrant believes the current appeal process needs to be addressed, however, the bill language needs improvement.

In support of the substitute motion, **Reps. Wroten, Raymond and Cheatum** expressed concerns regarding the possibility of a tax shift to the taxpayer because of the legislation being advantageous to commercial property owners, increased costs and possible litigation. The legislation needs more time in order to be done correctly.

In support of the amended substitute motion, **Reps. Monks, Shepherd and Ehlers** stated the legislation will not change how corporations are addressing the appeals process, however, it will help small property owners and the language can be addressed.

**VOTE ON
AMENDED
SUBSTITUTE
MOTION:**

Rep. Mickelsen requested a roll call vote on **H 717. Amended substitute motion carried by a vote of 10 AYE and 7 NAY. Voting in favor** of the motion: **Reps. Cannon, Ehlers, Dixon(1), Manwaring, Shepherd, Durrant, Monks, Pickett, Boyle and Burns. Voting in opposition** to the motion: **Reps. Weber (Mendenhall), Cheatum, Cornilles, Mickelsen, Raymond, Wroten and Necochea. Reps. Ehlers and Burns** will sponsor the bill on the floor.

ADJOURN:

There being no further business to come before the committee, the meeting adjourned at 9:29 a.m.

Representative Cannon
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Thursday, March 21, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 31696	Rate Regulated Electric Utilities	Rep. Cannon

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon
Vice Chairman Ehlers
Rep Dixon (1)
Rep Manwaring
Rep Weber (Mendenhall)
Rep Shepherd

Rep Cheatum
Rep Cornilles
Rep Durrant
Rep Mickelsen
Rep Monks
Rep Pickett

Rep Raymond
Rep Wroten
Rep Boyle
Rep Necochea
Rep Burns

COMMITTEE SECRETARY

Lisa Hendricks
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Phone: 332-1125
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MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, March 21, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber (Mendenhall), Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** None

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Dixon(1) called the meeting to order at 9:02 a.m.

MOTION: **Rep. Burns** made a motion to approve the minutes from March 19, 2024. **Motion carried by voice vote.**

RS 31696: **Reps. Cannon** and **Ehlers** presented **RS 31696**, proposed legislation replacing property tax on rate-regulated utilities with a tax based on kilowatt hours sold. The change should result in less litigation, avoid a tax shift to residential property and provide tax stability. Rep. Ehlers reviewed the formula used in determining the tax on kilowatt hours.

The committee inquired regarding taxing districts eligibility, tax determination formula, irrigation rebates and current lawsuits.

ORIGINAL MOTION: **Rep. Pickett** made a motion to introduce **RS 31696**.

SUBSTITUTE MOTION: **Rep. Cheatum** made a substitute motion to return **RS 31696** to the sponsor.

Rep. Cannon addressed concerns regarding constitutionality, how legislation has found solutions regarding litigation historically and encouraged the committee to hear from experts in a full hearing.

In support of the original motion, **Rep. Monks** stated the proposed legislation needs a full hearing so experts have the opportunity to address questions and concerns by the committee and growth is addressed by taxing of kilowatt hours sold. **Rep. Manwaring** cited the significant value in holding a full hearing despite his serious concerns surrounding the proposed legislation.

In support of the substitute motion, **Reps. Raymond** and **Wroten** expressed their concerns the proposed legislation does not address growth and prevents new taxing districts from participating.

ROLL CALL VOTE ON SUBSTITUTE MOTION: **Rep. Boyle** requested a roll call vote. **Substitute motion carried by a vote of 9 AYE and 8 NAY. Voting in favor** of the motion: **Reps. Mendenhall, Cheatum, Cornilles, Mickelsen, Raymond, Wroten, Boyle, Necochea** and **Burns. Voting in opposition** to the motion: **Reps. Dixon (1), Ehlers, Manwaring, Shepherd, Durrant, Monks, Pickett** and **Cannon.**

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:56 a.m.

Representative Dixon(1)
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
8:00 A.M.
Room EW42
Friday, March 22, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
RS 31713	Rate Regulated Electric Utilities	Rep. Cannon Rep. Ehlers

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon	Rep Cheatum	Rep Raymond
Vice Chairman Ehlers	Rep Cornilles	Rep Wroten
Rep Dixon (1)	Rep Durrant	Rep Boyle
Rep Manwaring	Rep Mickelsen	Rep Necochea
Rep Weber (Mendenhall)	Rep Monks	Rep Burns
Rep Shepherd	Rep Pickett	

COMMITTEE SECRETARY

Lisa Hendricks
Room: EW54
Phone: 332-1125
Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Friday, March 22, 2024

TIME: 8:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber (Mendenhall), Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** None

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Ehlers called the meeting to order at 8:01 a.m.

MOTION: **Rep. Burns** made a motion to approve the minutes from March 21, 2024. **Motion carried by voice vote.**

RS 31713: **Rep. Cannon** presented **RS 31713**, proposed legislation replacing property tax on rate-regulated utilities with a tax based on kilowatt hours sold.

MOTION: **Rep. Monks** made a motion to introduce **RS 31713**.
Committee members reviewed the benefits of introducing legislation and the purposes of a bill hearing.

**VOTE ON
MOTION:** **Chairman Ehlers** called for a vote on the motion to introduce **RS 31713**. **Motion carried by voice vote.** **Reps. Boyle** and **Necochea** requested to be recorded as voting **NAY**.

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 8:10 a.m.

Representative Ehlers
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:30 A.M.
Room EW42
Tuesday, March 26, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
H 446	Grain bin equipment, tax exemption	Rep. Pickett
RS 31737	Sales tax exemption, grain bin equipment	Rep. Pickett

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon	Rep Cheatum	Rep Raymond
Vice Chairman Ehlers	Rep Cornilles	Rep Wroten
Rep Dixon (1)	Rep Durrant	Rep Boyle
Rep Manwaring	Rep Mickelsen	Rep Necochea
Rep Weber (Weber)	Rep Monks	Rep Burns
Rep Shepherd	Rep Pickett	

COMMITTEE SECRETARY

Lisa Hendricks
Room: EW54
Phone: 332-1125
Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, March 26, 2024

TIME: 9:30 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber (Weber), Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** Reps. Mickelsen, Raymond and Monks

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Cannon called the meeting to order at 9:30 a.m.

H 446: **Rep. Pickett** presented **H 446**, legislation codifying grain bin equipment is exempt from sales tax.

MOTION: **Rep. Cheatum** made a motion to **TABLE H 446** in committee.

**SUBSTITUTE
MOTION:** **Rep. Ehlers** made a substitute motion to **HOLD H 446** in committee indefinitely.
Motion carried by voice vote.

RS 31737: **Rep. Pickett** presented **RS 31737**, proposed legislation clarifying the structures and equipment used in the storage of small grain bins are exempt from sales tax.

MOTION: **Rep. Shepherd** made a motion to introduce **RS 31737** and recommended it be sent directly to the Second Reading Calendar.

Reps. Durrant and **Pickett** invoked Rule 80 stating a possible conflict of interest but that they would be voting on the legislation.

**VOTE ON
ORIGINAL
MOTION:** **Rep Cannon** called for a vote on the original motion to introduce **RS 31737** and recommended it be sent directly to the Second Reading Calendar. **Motion carried by voice vote.** **Rep. Pickett** will sponsor the bill on the floor.

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:40 a.m.

Representative Cannon
Chair

Lisa Hendricks
Secretary

AGENDA
HOUSE REVENUE & TAXATION COMMITTEE
9:00 A.M.
Room EW42
Thursday, March 28, 2024

For members of the public to observe the meeting, please click on the following link:
<https://www.idahoptv.org/shows/idahoinsession/ew42/>

SUBJECT	DESCRIPTION	PRESENTER
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Approval of Minutes

If you have written testimony, please provide a copy to the committee secretary.

COMMITTEE MEMBERS

Chairman Cannon	Rep Cheatum
Vice Chairman Ehlers	Rep Cornilles
Rep Dixon (1)	Rep Durrant
Rep Manwaring	Rep Mickelsen
Rep Weber (Weber)	Rep Monks
Rep Shepherd	Rep Pickett

COMMITTEE SECRETARY

Lisa Hendricks
Room: EW54
Phone: 332-1125
Email: hrev@house.idaho.gov

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, March 28, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Ehlers, Representatives Dixon(1), Manwaring, Weber (Weber), Shepherd, Cheatum, Cornilles, Durrant, Mickelsen, Monks, Pickett, Raymond, Wroten, Boyle, Necochea, Burns

**ABSENT/
EXCUSED:** Reps. Shepherd, Mickelsen, Monks, Boyle

GUESTS: The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

Chairman Cannon called the meeting to order at 9:00 a.m.

MOTION: **Rep. Burns** made a motion to approve the minutes from March 22, 2024 and March 26, 2024. **Motion carried by voice vote.**

Chairman Cannon recognized **Roman Handy** for serving as the committee's page.

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:07 a.m.

Representative Cannon
Chair

Lisa Hendricks
Secretary