

MINUTES
SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE

DATE: Tuesday, January 30, 2018

TIME: 3:00 P.M.

PLACE: Room WW53

MEMBERS PRESENT: Chairman Johnson, Vice Chairman Bayer, Senators Vick, Patrick, Burgoyne, and Nye

ABSENT/ EXCUSED: Senators Hill, Siddoway, and Rice

NOTE: The sign-in sheet, testimonies and other related materials will be retained with the minutes in the committee's office until the end of the session and will then be located on file with the minutes in the Legislative Services Library.

CONVENED: **Chairman Johnson** called the meeting of the Local Government and Taxation Committee (Committee) to order at 3:01 p.m.

PASSED THE GAVEL: Chairman Johnson passed the gavel to Vice Chairman Bayer.

GUBERNATORIAL APPOINTMENT: **Senator Vick** moved to send the Gubernatorial appointment of Kenneth Nuhn to the Board of Tax Appeals to the floor with a recommendation that he be confirmed by the Senate. **Senator Nye** seconded the motion.

Senator Burgoyne stated that he will not support the motion. He recognized Mr. Nuhn's professional record, but felt he does not have the experience or expertise required for this position.

The motion carried by **voice vote**. **Senator Burgoyne** requested that he be recorded as voting **nay**.

MINUTES APPROVAL: **Senator Vick** moved to approve the Minutes of January 16, 2018, 8:30 a.m. **Senator Burgoyne** seconded the motion. The motion carried by **voice vote**.

Due to scheduling considerations, **Vice Chairman Bayer** deferred discussion of the Minutes of January 16, 2018, 3:00 p.m. until a later date.

RS 25828 **Relating to the Incentive Income Tax Investment Credit. Chairman Johnson** presented **RS 25828**. This legislation will repeal Idaho Code § 63-3029J, relating to the incentive income tax investment credit. The statute limits the credit to tax year 2001 only and allows excess amounts to be carried forward for a period not to exceed the next 14 taxable years. The provision expired in 2015 and is now obsolete.

MOTION: **Senator Burgoyne** moved to print **RS 25828**. **Senator Vick** seconded the motion. The motion carried by **voice vote**.

ADJOURNED: There being no further business at this time, **Vice Chairman** adjourned the meeting at 3:08 p.m.

Senator Johnson
Chair

Jennifer Carr
Secretary