

MINUTES
SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE

DATE: Thursday, February 01, 2018

TIME: 3:00 P.M.

PLACE: Room WW53

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

**ABSENT/
EXCUSED:** None

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 3:00 p.m.

H 390 **Relating to Property Taxes, Mailing Requirement.** **Alan Dornfest**, Property Tax Policy Bureau Chief, Idaho State Tax Commission (Commission), presented **H 390**. This legislation proposes to amend Idaho Code § 63-509 by removing the requirement that county auditors deliver abstracts of property tax rolls to the Commission via certified mail. **Mr. Dornfest** indicated that county auditors use electronic and regular mail services to deliver these documents.

MOTION: **Senator Hill** moved that **H 390** be placed on the Consent Calendar. **Senator Siddoway** seconded the motion. The motion carried by **voice vote**.

H 391 **Relating to the State Tax Commission, Reporting Date.** **Mr. Dornfest** presented **H 391**. Idaho Code § 63-105A allows the Commission to correct errors in its assessment of operating property by the first Monday in November. **Mr. Dornfest** stated this legislation will change that date to the third Monday in October to provide counties more time to correct errors and calculate tax levies. This is a technical correction and will have no fiscal impact on state revenue.

MOTION: **Senator Siddoway** moved that **H 391** be placed on the Consent Calendar. **Senator Rice** seconded the motion. The motion carried by **voice vote**.

H 392 **Relating to Energy Taxes, Notification Dates.** **Mr. Dornfest** presented **H 392**, which will eliminate several conflicts between Idaho Code § 63-803 and Chapter 35, Title 63, Idaho Code. These conflicts pertain to dates by which certain tax amounts are calculated and reported. This legislation will make the following amendments to Idaho Code: 1.) to require the Commission to notify counties and the Superintendent of Public Instruction of tax amounts due from alternative energy producers by the third Monday in May; 2.) to require counties to notify affected taxing districts by the first Monday in August; and 3.) to require reporting of the amount of solar energy tax distributed during the 12 months, ending June 30th, to each taxing district by the first Monday in August. **Mr. Dornfest** stated the proposed changes are technical in nature and will not affect taxpayers or State revenue.

MOTION: **Senator Rice** moved that **H 392** be placed on the Consent Calendar. **Senator Siddoway** seconded the motion. The motion carried by **voice vote**.

MINUTES APPROVAL: **Senator Rice** moved to approve the Minutes of January 16, 2018. **Vice Chairman Bayer** seconded the motion. The motion carried by **voice vote**.

Vice Chairman Bayer moved to approve the Minutes of January 18, 2018. **Senator Siddoway** seconded the motion. The motion carried by **voice vote**.

Senator Patrick moved to approve the corrected Minutes of January 24, 2018.
Senator Burgoyne seconded the motion. The motion carried by **voice vote**.

ADJOURNED: There being no further business at this time, **Chairman Johnson** adjourned the meeting at 3:15 p.m.

Senator Johnson
Chair

Jennifer Carr
Secretary