

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Friday, January 22, 2021

**TIME:** 9:15 A.M.

**PLACE:** Room EW42

**MEMBERS:** Chairman Harris, Vice Chairman Addis, Representatives Moyle, Chaney, Gestrin, Dixon, Nichols, Kauffman, Adams, Cannon, Hartgen, Manwaring, Okuniewicz, von Ehlinger, Weber, Necochea, Ruchti

**ABSENT/  
EXCUSED:** Representative(s) Moyle, Dixon

**GUESTS:** Brody Aston and Carson Tester, Westerberg Associates.  
**Chairman Harris** called the meeting to order at 9:21 a.m.

**RS 28298:** **Rep. Adams** stated **RS 28298** clarifies language related to the sales taxation of manufactured home component parts. It also clarifies that a new manufactured home sold to a retail dealer and then to a home owner is subject to the sales tax only at final sale.

**MOTION:** **Rep. Chaney** made a motion to introduce **RS 28298**. **Motion carried by voice vote.**

**H 15:** **Rep. Cannon** said **H 15** relates to property tax administration and changes the due date for assessment notices to property owners on subsequent property rolls from the fourth Monday in November to the third Monday in November, which allows a larger window of time to appeal assessments and their notices. **H 15** also eliminates reference to Idaho Code §50-1008, the widow's exemption, which has been obsolete since the 1972 property tax relief circuit breaker.  
**Rep. Cannon** informed the committee in response to their questions that subsequent property rolls involve a change in status of properties after the regular tax rolls are cleaned up each year.

**MOTION:** **Rep. Addis** made a motion to send **H 15** 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 9:32 a.m.

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Representative Harris  
Chair

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Lorrie Byerly  
Secretary