

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
10:00 A.M.  
Room EW42  
Tuesday, January 10, 2023

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

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SUBJECT	DESCRIPTION	PRESENTER
	Organizational and Informational Meeting	

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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

Jocelyn Lamb  
Room: EW54  
Phone: 332-1125  
Email: [hrev@house.idaho.gov](mailto:hrev@house.idaho.gov)

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, January 10, 2023  
**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:** 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.  
**Chairmen Monks** called the meeting to order at 10:00 a.m.  
**Chairman Monks** asked each Representative to introduce themselves. Chairman Monks explained how the committee will transition into becoming an electronic committee moving forward and reviewed the expectations he had for the committee members. He also mentioned the committee will have presentations by various organizations in the coming weeks.  
**Vice Chairman Cannon** commented on the committee expectations as well.  
**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 10:32 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Thursday, January 12, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
	Conformity	Thomas C. Shaner, Idaho Tax Commission

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:** Thursday, January 12, 2023

**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.

**Thomas C. Shaner**, Tax Policy Manager, Idaho Tax Commission, presented to the committee the topic of tax conformity. He spoke on tax conformity as it relates to Internal Revenue Code 85, for state and federal tax filings with exemptions. He also spoke about taxation as it relates to individuals, partnerships, and corporate filings, as well as different formulas and patterns used in calculating industry-specific deductions and percentage rates.

In answer to committee questions, **Mr. Shaner** explained the Internal Revenue Code was introduced in 2021 to give large tax credits to unemployed individuals on their annual tax returns, and explained each state has their own tax provisions and laws.

**Chairman Monks** mentioned there would be the opportunity for discussion of tax conformity in committee meetings next week.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:27 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Monday, January 16, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
	Property Tax Basics	Kolby Reddish, LSO Legal Counsel
	Revenue Distributions Dashboards	Erin Phipps, LSO Revenue Analyst

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

Jocelyn Lamb  
Room: EW54  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, January 16, 2023

**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.

**Chairman Monks** went over the paperless committee and requested committee members access the OneDrive to review files electronically.

**MOTION:** **Rep. Burns** made a motion to approve the minutes of the January 10, 2023 meeting. **Motion carried by voice vote.**

**Kolby Reddish**, LSO Legal Counsel, gave a presentation on Idaho state property tax basics. He presented the history of Idaho property taxes and the budget-based property tax system. Mr. Reddish also spoke about annual budget hearings and market value based on annual budget assessments, as they pertain to Idaho Code.

In answer to committee questions, **Mr. Reddish** explained the ultimate power of the Legislature's involvement in determining property tax exemptions, uniformity protection by property tax type, varied property tax by district, and types of methods used to determine annual property taxes. He also mentioned the Idaho State Tax Commission will be presenting a more current budget by property tax type to the committee within the next week.

**Erin Phipps**, LSO Revenue Analyst, gave a presentation on using the dashboards available through the Idaho State Legislature website. She instructed the committee on the use of the fiscal and revenue dashboards available online, the tools available to locate total state revenue collected, and the avenues used for distribution of state tax revenue.

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

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Tuesday, January 17, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
	Idaho's Property Tax System	Kathlynn Ireland, Idaho State Tax Commission

COMMITTEE MEMBERS

Chairman Monks	Rep Cheatum	Rep Raymond
Vice Chairman Cannon	Rep Cornilles	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

Jocelyn Lamb  
Room: EW54  
Phone: 332-1125  
Email: hrev@house.idaho.gov

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, January 17, 2023

**TIME:** 9:00 A.M.

**PLACE:** Room EW42

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

**ABSENT/  
EXCUSED:** Rep. Shepherd

**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 of the January 12, 2023, meeting. **Motion carried by voice vote.**

**Kathlynn Ireland**, Property Tax Specialist, Idaho State Tax Commission, presented to the committee the Idaho state property tax system. Her presentation consisted of annual property tax assessment tools, property tax relief programs, and appraisals related to market trends. Ms. Ireland discussed how the values of properties are determined by multiple assessment techniques which vary by county and district throughout the state. She explained the fourteen year growth of market trends with taxable value changes by major property type, as well as the formula in H389, which outlines methods used in the state property tax budgeting system.

In answer to committee questions, **Ms. Ireland** gave clarification on district property taxes throughout the state based on new construction, the unprecedented increase in value of existing properties, as well as property assessment according to type and possible allocated resources.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 10:09 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Wednesday, January 18, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 29934</a>	Relating to Conformity	Rep. Ehlers

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

Jocelyn Lamb

Room: EW54

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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Wednesday, January 18, 2023

**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 9:01 a.m.

**MOTION:** **Rep. Burns** made a motion to approve the minutes of the January 16, 2023 and the January 17, 2023 meetings. **Motion carried by voice vote.**

**RS 29934:** **Rep. Ehlers** presented **RS 29934** on tax conformity. He requested that the committee make a motion to introduce **RS 29934**.

**MOTION:** **Rep. Cheatum** made a motion to introduce **RS 29934**. **Motion carried by voice vote.**

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

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

**AMENDED AGENDA #1**  
**HOUSE REVENUE & TAXATION COMMITTEE**  
**9:00 A.M.**  
**Room EW42**  
**Friday, January 20, 2023**

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">H 6</a>	Tax Conformity	Rep. Ehlers
<a href="#">RS 30084</a>	Relating to 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

Rep Raymond

Rep Wroten

Rep Necochea

Rep Burns

COMMITTEE SECRETARY

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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Friday, January 20, 2023

**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 9:03 a.m.

**RS 30084:** **Rep. Ehlers** presented **RS 30084** and **H 6** on tax conformity. He reviewed the same presentation he gave on the same topic as was given earlier in the week, due to a language discrepancy in **H 6**, and to allow public testimony.

**Ken McClure**, Attorney, CBA Society, spoke **in support** of the legislation to conform to the IRS federal tax limitations.

**Tom Shaner**, Idaho State Tax Commission, spoke **in support** of the legislation, as the previously presented legislation was lacking the proper text of the language needed in the bill.

In response to committee questions, **Mr. Shaner** explained tax conformity would assist Idaho taxpayers with the maximum tax benefits on their returns, assist in maximum deductions for non-corporate businesses, as well as continue to benefit multiple tax-free retirement programs.

**Rep. Ehlers** requested the committee hold **H 6** and introduce **RS 30084**.

**MOTION:** **Rep. Shepherd** made a motion to **HOLD H 6** in committee. **Motion carried by voice vote.**

**MOTION:** **Rep. Raymond** made a motion to introduce **RS 30084** and recommend it be sent directly to the second reading calendar. **Motion carried by voice vote.**

**Rep. Ehlers** will sponsor the bill on the floor.

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

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Tuesday, January 24, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
	City Budgeting	John Evans, Garden City Mayor

***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

Jocelyn Lamb  
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Phone: 332-1125  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, January 24, 2023

**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:** 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 Monks** called the meeting to order at 9:01 a.m.

**Chairman Monks** briefed the committee on presentations and legislation that will be presented in future meetings.

**John Evans**, Garden City Mayor, gave a presentation on city budgeting. He spoke about how city's operate differently than rural communities, as they provide more services, resources, and enhanced establishments for the community. He explained how city budgeting is funded by mainly property and sales taxes, and the city council oversees the budget and expenditures in all sectors of community operating costs. Mr. Evans expanded on the considerations that go into building a city budget and deliberation on necessary costs, as well as having general and emergency funds available for infrastructure, operations, and general maintenance or new developments. He also explained that not all city's utilize their maximum budget amounts and allow forgone amounts to roll over into future city budget years.

In response to committee questions, **Mr. Evans** explained that large cities are generally not affected by the state's budget cap, as the value of properties coincides with the growth of the market, such as new construction. He also explained that forgone amounts in the city budget do not have expiration dates but percentage caps that have no statutory limits. He went on to clarify that city budgets are not required to have funding for specific sectors such as police, fire departments, and other emergency services, but can choose to provide budgeted amounts in areas with a higher departmental demand.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 10:00 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Wednesday, January 25, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
	Budget Briefing	Keith Bybee, LSO Budget and Policy Division Manager

***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

Jocelyn Lamb  
Room: EW54  
Phone: 332-1125  
Email: hrev@house.idaho.gov

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

- DATE:** Wednesday, January 25, 2023
- 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:** Rep. 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.
- MOTION:** **Chairman Monks** called the meeting to order at 9:01 a.m.
- Rep. Mickelsen** made a motion to approve the minutes of the January 18, 2023 meeting. **Motion carried by voice vote.**
- Keith Bybee**, LSO Budget and Policy Division Manager, gave a briefing on the state budget. He presented the FY 2022 year-end budget, as well as the FY 2023 budget of general fund revenue and appropriation balances. He explained the state spent less in the overall FY 2022 budgeted amounts, leaving carryover funds for emergencies or future fiscal year budgeted expenditures. The FY 2023 budgeted amount has a surplus carryover of revenues intended to benefit multiple areas in the community such as infrastructure improvement, transportation related programs, tax relief programs, health care, as well as public schools and other areas. Mr. Bybee also presented the FY 2024 projected budgeted amounts by funding source, which included surplus amounts proposed by the governor. His presentation included past and current legislation supporting the growth of general fund monies for the state budget.
- In response to committee questions, **Mr. Bybee** explained the extreme surplus of state revenues are based on revenue forecasts built by economists and budgets created through legislation. He also stated that unprecedented revenue growth was unforeseen but was built upon stimulus packages, inflation, and multiple avenues of collected tax monies, and the increase of property taxes. Mr. Bybee also spoke about reconciliation and surplus cash in the state's budget as it relates to supplements and annual federal funding.
- ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 10:13 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Thursday, January 26, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 30103</a>	Relating to Taxes	Rep. Handy
<a href="#">H 22</a>	SALES AND USE TAX - Adds to existing law to provide for the withholding of sales and use tax from city and county governments in certain instances.	Rep. Skaug

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

COMMITTEE MEMBERS

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

COMMITTEE SECRETARY

Jocelyn Lamb  
Room: EW54  
Phone: 332-1125  
Email: hrev@house.idaho.gov

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, January 26, 2023

**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 (Colette), 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 9:01 a.m.

**MOTION:** **Rep. Burns** made a motion to approve the minutes from the January 20, 2023 and January 24, 2023 meetings. **Motion carried by voice vote.**

**RS 30103:** **Rep. Handy** introduced **RS 30103** relating to taxes. He explained the proposed legislation would change the date of tax payments made to the Idaho State Tax Commission from the 20th of the month to the last day of the month. He explained the payment date was changed from a later date in the month to the 20th day of the month in 1983, at a time when the state was having cash flow issues.

In response to a committee question, **Rep. Handy** stated the Idaho State Tax Commission has no concerns with the due date being changed, as this legislation applies mainly to small businesses.

**MOTION:** **Rep. Weber** made a motion to introduce **RS 30103**. **Motion carried by voice vote.**

**H 22:** **Rep. Skaug** introduced **H 22** relating to sales and use taxes. He explained how the legislation would take back previously disbursed state tax monies from any governing body of a city or county, which make a proclamation to not pursue investigation into felony cases. He also spoke on the origination of the legislation in illegal abortion cases, how the law would be expanded to cover all felony cases, and would not be limited to case specific prosecutions.

In response to committee questions, **Rep. Skaug** explained city's and county's would be in violation of state laws if they refused investigation in felony cases, in which those entities would need to return state monies to the Idaho State Tax Commission, after the Attorney General implemented the return of state funds.

**MOTION:** **Rep. Dixon (1)** made a motion to send **H 22** to the floor with a **DO PASS** recommendation.

**Steve Bender**, previous government employee and current substitute teacher, spoke **in support** of **H 22**, as he believes all felony investigations should be upheld in accordance with state laws.

**Amy Henry**, District 13 constituent, spoke **in support** of **H 22**, as it assists in keeping order in felony prosecutions and state laws.

**Delbert Chapel**, Idaho resident, spoke **in support** of **H 22**, as he agrees with abiding by state laws, and this legislation supports law and order.

**Cindy Thorngren** spoke in opposition to H 22, as it may be detrimental to women's health rights, in circumstances where they need a life-saving abortion.

**Rep. Necochea** spoke in opposition to H 22 as she believes city and county funding is already scarce. She stated the legislation would further the money scarcity by restricting governmental entities in the pursuit of all felony investigations.

**Vice Chairman Cannon** stated he understands the legislation would not eliminate the discretion of law enforcement, but would be supportive of prosecution in felony cases on a case-by-case basis. He spoke in support of H 22.

**Rep. Wroten** spoke in support of H 22, as he understands the legislation was created for governmental entities with proclamations refusing to investigate felony cases, pursuant to Idaho state law.

**Rep. Shepherd** stated he is not sure how this law would have or will be applied to the city's whom had riots in the past without felony prosecutions, due to the lack of initiative taken by community leaders.

**VOTE ON MOTION:**

**Chairman Monks** called for a vote on the motion. **Motion carried by voice vote.** **Reps. Necochea and Burns** requested to be recorded as voting **NAY**. **Rep. Skaug** will sponsor the bill on the floor.

**ADJOURN:**

There being no further business to come before the committee, the meeting adjourned at 9:46 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
Upon Adjournment  
Room EW42  
Friday, January 27, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 29933</a>	Relating to Use Taxes	Rep. Ehlers
<a href="#">RS 30071C1</a>	Relating to Sales Tax	Rep. Palmer
<a href="#">RS 30118</a>	Relating to Property Valuation Assessment Notices	Rep. Blanksma

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

COMMITTEE MEMBERS

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

COMMITTEE SECRETARY

Jocelyn Lamb  
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Phone: 332-1125  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Friday, January 27, 2023

**TIME:** Upon Adjournment

**PLACE:** Room EW42

**MEMBERS:** Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen (Coletti), 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 8:26 a.m.

**RS 29933:** **Rep. Ehlers** introduced **RS 29933**, relating to the tax credit for mobile equipment under the Idaho Investment Tax Credit. He explained it closes a loophole which requires ninety days of use within the state in the tax year, to be eligible for the credit.

**MOTION:** **Rep. Cornilles** made a motion to introduce **RS 29933**.  
In response to committee questions, **Rep. Ehlers** stated there was a clerical error on the proposed legislation.  
**Chairman Monks** put the committee at ease at 8:32 a.m.  
**Chairman Monks** resumed the meeting at 8:33 a.m. and stated the corrected legislation will be rescheduled for presentation in a committee meeting next week.

**MOTION  
WITHDRAWN:** **Rep. Cornilles** asked unanimous consent to withdraw his motion to introduce **RS 29933**. There being no objection, the motion was withdrawn.

**RS 30071C1:** **Rep. Palmer** presented **RS 30071C1**, relating to sales tax distribution. He explained the proposed legislation would require special taxing districts to use monies received from sales tax distribution for the specific purpose for which it was created.

**MOTION:** **Rep. Manwaring** made a motion to introduce **RS 30071C1**. **Motion carried by voice vote.**

**RS 30118:** **Rep. Blanksma** introduced **RS 30118**, relating to property tax transparency. She stated the proposed legislation would further explain assessed property values and property tax collections to residential property owners.

**MOTION:** **Rep. Shepherd** made a motion to introduce **RS 30118**. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 8:39 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Monday, January 30, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
	Urban Renewal	Kathlynn Ireland, Idaho State Tax Commission

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

COMMITTEE MEMBERS

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

COMMITTEE SECRETARY

Jocelyn Lamb  
Room: EW54  
Phone: 332-1125  
Email: hrev@house.idaho.gov

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, January 30, 2023

**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 (Coletti), Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/  
EXCUSED:** Rep. 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 9:01 a.m.

**Kathlynn Ireland**, Idaho State Tax Commission, gave a presentation on urban renewal. Her presentation related to the twenty-four counties within the state having urban renewal revenue allocation agencies, consisting of base property value creations in agency property areas, to promote growth and renewal of deteriorated areas in cities. She explained how urban renewal agencies use tax increment financing to generate revenue for urban renewal projects. Ms. Ireland also noted that her presentation is given through classes provided by the Idaho State Tax Commission multiple times per year.

In response to committee questions, **Ms. Ireland** explained base property value in an urban renewal area is generated by not only new construction but also pre-existing property values. She mentioned the state of Idaho does not create taxing districts, it is only cities and counties who partake in implementing revenue allocation agencies through individual taxing districts.

**Alan Dornfest**, Idaho State Tax Commission, concluded the presentation with clarification of the terms outlined in the legislation, as the state of Idaho can only operate with one taxing method, being either state sales tax or state property tax, not both. The state of Idaho generates sales tax revenue while individual taxing districts can also generate property tax revenue.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 10:04 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Tuesday, January 31, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 29930</a>	Relating to Income Taxes	Rep. Ehlers
<a href="#">RS 29933</a>	Relating to Use Taxes	Rep. Pickett

***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	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

Jocelyn Lamb  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, January 31, 2023

**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:** Rep. Mickelsen

**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 the January 25, 2023, January 26, 2023, and January 27, 2023 meetings.

**Rep. Raymond** stated he will not be able to vote on minutes from all of the meeting dates.

**MOTION WITHDRAWN:** **Rep. Burns** asked unanimous consent to withdraw his motion of approval of minutes from January 25, 2023, January 26, 2023, and January 27, 2023 meetings. There being no objection, the motion was withdrawn.

**MOTION:** **Rep. Burns** made a motion to approve minutes from the January 25, 2023 meeting. **Motion carried by voice vote.**

**MOTION:** **Rep. Burns** made a motion to approve minutes from the January 26, 2023 meeting. **Motion carried by voice vote.**

**MOTION:** **Rep. Burns** made a motion to approve minutes from the January 27, 2023 meeting. **Motion carried by voice vote.**

**RS 29930:** **Rep. Ehlers** presented **RS 29930** relating to the tax credit for mobile equipment under the Idaho Investment Tax Credit. He explained the proposed legislation is intended to close a loophole which requires ninety days of use within the state in the tax year, to be eligible for the credit.

**MOTION:** **Rep. Wroten** made a motion to introduce **RS 29930**. **Motion carried by voice vote.**

**RS 29933:** **Rep. Pickett** presented **RS 29933** relating to usage taxes. He stated the proposed legislation would change the three month requirement to ninety days of ownership of property, to be eligible for the use tax credit.

**MOTION:** **Rep. Wroten** made a motion to introduce **RS 29933**. **Motion carried by voice vote.**

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

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Wednesday, February 01, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
	County Budgeting	Seth Grigg, Idaho Association of Counties

***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	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

Jocelyn Lamb  
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Email: hrev@house.idaho.gov

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Wednesday, February 01, 2023

**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 9:00 a.m.

**Rep. Weber** welcomed the members of the Idaho Association of Counties and county officials attending the committee meeting.

**Seth Grigg**, Executive Director, Idaho Association of Counties, gave a presentation on county budgeting. He explained the process of creating a budget and how it applies to all forty-four counties within the state, and consists of budget developments which take place in the month of September each year. He spoke about the three main sources of county revenue comprised of smaller revenue avenues, which remain transparent for the public to view. He presented various graphs assisting in viewing federally-owned land, government program payments made to property owners whom are not tax-exempt, and the overall population-based model of growth and fluctuation as it pertains to changes in the market value of all property types. He declared legislation has attempted to assist in property tax reforms over many years, and most recently, created budget caps on new construction, as well as on forgone properties.

In response to committee questions, **Mr. Grigg** explained every county is responsible for providing the same services, even with a limited tax base. He expressed how other sources of revenue have greatly assisted in the contribution of county tax revenues, besides property taxes, and believes counties with limited staffing may have found difficulty in maintaining the property tax cycle. He mentioned certain counties, and unincorporated or rural areas, can have additional demands of budget changes, but they also have the assistance of the Legislature on both county and statewide levels.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 10:26 a.m.

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Representative Cannon  
Vice Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Thursday, February 02, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 30141</a>	Relating to Homeowner Property Tax Relief	Senator Grow
<a href="#">RS 30008C1</a>	Relating to Property Taxes	Rep. Skaug
<a href="#">RS 30200</a>	Relating to Property Taxes	Rep. Moyle
<a href="#">RS 30167</a>	Relating to Income Taxes	Rep. Manwaring

***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

Jocelyn Lamb  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, February 02, 2023

**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.

**RS 30141:** **Senator Grow**, District 14, presented **RS 30141** relating to homeowner property tax relief. The proposed legislation would use the surplus in state general funds to assist homeowner-occupied residences with their primary residential property tax bills.

**MOTION:** **Rep. Necochea** made a motion to introduce **RS 30141**.

**Rep. Burns** spoke in support of **RS 30141**.

In response to committee questions, **Senator Grow** explained the proposed legislation is an independent state fund, separate from cities and counties, and if there are funds leftover they will return to the state general fund.

**VOTE ON  
MOTION:** **Chairman Monks** called for a vote on the motion to introduce **RS 30141**. **Motion carried by voice vote.**

**RS 30008C1:** **Rep. Skaug** presented **RS 30008C1** relating to property taxes. He explained over the past six years, property taxes for homeowner's has risen, yet commercial property taxes have dropped. He believes the proposed legislation, if passed, will create fairness in the payment of property taxes for all property types.

**MOTION:** **Rep. Shepherd** made a motion to introduce **RS 30008C1**.

**Rep. Cornilles** spoke in support of **RS 30008C1**.

**VOTE ON  
MOTION:** **Chairman Monks** called for a vote on the motion to introduce **RS 30008C1**. **Motion carried by voice vote.**

**RS 30200:** **Rep. Moyle** presented **RS 30200** relating to property taxes. He explained the proposed legislation would provide immediate and ongoing property tax relief through the School District Facility Fund. The fund would go towards bond payments within a taxing district, go toward supplements, and toward the health and safety of schools. The proposed legislation would also raise the homeowner exemption and assist with the Circuit Breaker program.

In response to committee questions, **Rep. Moyle** explained ongoing tax relief can be possible through the Tax Relief Fund, which has collected tax dollars from online sales. He stated the Wayfair account was created to level out tax payments correlated to the budget and future property assessments, which is beneficial to future property tax relief. He also stated all leftover funds would be returned to the state general fund.

**MOTION:** Rep. Burns made a motion to introduce **RS 30200**.

Rep. Shepherd spoke in support of **RS 30200**.

**VOTE ON ORIGINAL MOTION:**

Chairman Monks called for a vote on the motion to introduce **RS 30200**. **Motion carried by voice vote**

**RS 30167:**

Rep. Manwaring presented **RS 30167** relating to income taxes. He explained the proposed legislation would allow an invoice or statement from a bank or other financial institution to be used as evidence of deduction for taxpayers.

**MOTION:**

Rep. Cannon made a motion to introduce **RS 30167**. **Motion carried by voice vote.**

**ADJOURN:**

There being no further business to come before the committee, the meeting adjourned at 9:54 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Monday, February 06, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
	Governor's Budget Recommendation and Tax Priorities	Alex Adams, Division of Financial Management  John Bernasconi, Idaho State Tax Commission

***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	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

Jocelyn Lamb  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, February 06, 2023

**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:** 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 Monks** called the meeting to order at 9:01 a.m.

**Alex Adams**, Division of Financial Management, gave a presentation on the general fund revenue forecast. He explained the forecasted budget over a nine year period, and the three elements to its composition which are pessimistic, optimistic, and baseline. The budget has been created with a cushion for total revenue, to lower program costs, and assist in multiple expenditure types.

**John Bernasconi**, Idaho State Tax Commission, assisted in the presentation by explaining the supplemental budget outlines for the tax agency, due to the dramatic increase in volume for tax filings. He also explained one-time and ongoing budget items along with the need for fast collection services, full time employees, and funding for imaging system replacement expenditures.

In response to committee questions, **Mr. Bernasconi** explained additional resources are needed for training and implementation of policies and procedures, along with usage of the new technology system. He also said the very old tax debt of roughly ten million dollars will be outsourced to a third party debt collection service. He believes the budgeted supplemental amounts for 2023 are necessary to assist in collection of all debts, both current and past, and he has confidence in the third party vendor in collecting payments in a timely manner while utilizing multiple resources to assist.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:39 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Tuesday, February 07, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 29931</a>	Relating to Sales Tax	Rep. Durrant
<a href="#">RS 30221</a>	Relating to Property Valuation for Tax Purposes	Rep. Manwaring
<a href="#">RS 30088</a>	Relating to the Homeowner Exemption	Rep. Mitchell

***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

Jocelyn Lamb  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, February 07, 2023

**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 minutes from January 30, 2023, January 31, 2023, and February 1, 2023 meeting dates. **Motion carried by voice vote.**

**RS 29931:** **Rep. Durrant** presented **RS 29931** relating to sales tax. She explained the proposed legislation will assist in the reduction of errors in distribution of previously collected taxes, based on additional time given for the turn around.

**MOTION:** **Rep. Manwaring** made a motion to introduce **RS 29931**. **Motion carried by voice vote.**

**RS 30221:** **Rep. Manwaring** presented **RS 30221** relating to property valuation for tax purposes. He explained the proposed legislation will assist property owners with the valuation of property by defining properties with limited market opportunity. More specifically, assist special purpose commercial properties in the assessment process.

**MOTION:** **Rep. Cheatum** made a motion to introduce **RS 30221**. **Motion carried by voice vote.**

**Chairman Monks** put the meeting at ease at 9:08 a.m.

**Chairman Monks** resumed the meeting at 9:10 a.m.

**RS 30088:** **Rep. Mitchell** introduced **RS 30088** relating to the homeowner exemption. He explained the proposed legislation is to cleanup **H 562**.

**MOTION:** **Rep. Mickelsen** made a motion to introduce **RS 30088**.

In response to committee questions, **Rep. Mitchell** stated the proposed legislation is intended to create uniformity in prorated tax exemptions in all forty-four counties, instead of forty-two.

**VOTE ON  
MOTION:** **Chairman Monks** called for a vote on the motion to introduce **RS 30088**. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:13 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

**AMENDED AGENDA #2**  
**HOUSE REVENUE & TAXATION COMMITTEE**  
**9:00 A.M.**  
**Room EW42**  
**Thursday, February 09, 2023**

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 29932</a>	Relating to Income Taxes	Rep. Cheatum
<a href="#">RS 30315</a>	Relating to Property Tax-Exempted Properties	Rep. Tanner
<a href="#">RS 30216</a>	Relating to Property Taxes	Rep. Tanner

***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	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

Jocelyn Lamb  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, February 09, 2023

**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 9:01 a.m.

Due to time constraints, **Chairman Monks** requested the committee allow **Rep. Tanner** to present his proposed legislation first, instead of the order listed on the agenda. There being no opposition in the committee, **Rep. Tanner** moved forward with presenting.

**RS 30315:** **Rep. Tanner** presented **RS 30315** relating to property tax-exempted properties. He stated the proposed legislation will give the Board of Equalization the authority to determine the extent of granting a hospital or health care facility its property tax-exemption status. He believes it will balance the levy rates to benefit all property owners when property taxes are budgeted for each county.

In response to committee questions, **Rep. Tanner** explained each county commissioner will have the authority to execute the final tax-exemption status, and the proposed legislation is directed more toward populated areas and privately owned properties.

**MOTION:** **Rep. Cannon** made a motion to introduce **RS 30315**.

In response to additional committee questions, **Rep. Tanner** further explained hospitals operate as a financial business, and the county commissioners will make decisions on what is going to be best for each county, in regards to each facilities tax-exemption status.

**VOTE ON MOTION:** **Chairman Monks** called for a vote on the motion to introduce **RS 30315**. **Motion carried by voice vote.**

**RS 30216:** **Rep. Tanner** presented **RS 30216** relating to property taxes. This proposed legislation is to modify existing Idaho Code to be specific in defining which hospitals and facilities the tax-exemption status applies.

**MOTION:** **Rep. Weber** made a motion to introduce **RS 30216**. **Motion carried by voice vote.**

**RS 29932:** **Rep. Cheatum** presented **RS 29932** relating to income taxes. He stated the proposed legislation would clarify the credit for taxes paid in other states, to include an adjustment to reflect only the tax on the amount of income that Idaho is taxing.

**MOTION:** **Rep. Dixon (1)** made a motion to introduce **RS 29932**. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:18 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Monday, February 13, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 30336</a>	Relating to Property Taxes	Rep. Tanner
<a href="#">RS 30297</a>	Relating to Development Impact Fees	Rep. Nelsen
<a href="#">H 51</a>	PROPERTY VALUATION NOTICES - Amends existing law to require that certain information be provided on all property valuation assessment notices.	Rep. Blanksma
<a href="#">RS 30328</a>	Relating to Property Valuation Assessment Notices	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

COMMITTEE SECRETARY

Jocelyn Lamb  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

- DATE:** Monday, February 13, 2023
- 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:** Rep. Necochea, Rep. 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.
- Chairman Monks** called the meeting to order at 9:00 a.m.
- RS 30336:** **Rep. Tanner** introduced **RS 30336** relating to property taxes. He stated this proposed legislation would modify previous Idaho Code outlining a veterans exemption status for property taxes based on disability, and changes it to be a continuing annual tax-exemption without having to re-apply, as long as the veteran homeowner still qualifies.
- MOTION:** **Rep. Wroten** made a motion to introduce **RS 30336**. **Motion carried by voice vote.**
- MOTION:** **Rep. Burns** made a motion to approve the minutes from the February 2, 2023, February 6, 2023, and February 7, 2023 meetings. **Motion carried by voice vote.**
- RS 30297:** **Rep. Nelsen** presented **RS 30297** relating to development impact fees. He explained the proposed legislation would include recreation districts to be added to previous legislation, in order to join governmental entities in agreements for developing joint plans for capital improvement.
- MOTION:** **Rep. Cheatum** made a motion to introduce **RS 30297**. **Motion carried by voice vote.**
- H 51:** **Rep. Blanksma** presented **H 51** relating to property valuation notices. She stated **H 51**, if given a do pass recommendation, would assist residential property owners with further explanation of assessed property values in property tax collections.
- Rep. Cheatum** voiced his concern about phone numbers of taxing districts being listed on the assessment records, as mentioned in the text of the bill. **Rep. Blanksma** explained the listing of phone numbers for taxing units and districts is in place to build responsibility and maintain transparency in property tax evaluations.
- MOTION:** **Rep. Mickelsen** made a motion to send **H 51** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Blanksma** will sponsor the bill on the floor.
- RS 30328:** **Rep. Blanksma** presented **RS 30328** relating to property valuation notices. The proposed legislation would implement the effective date on **H 51** to be January 1, 2024. **Rep. Blanksma** requested the committee make a motion to introduce **RS 30328** and recommended it be sent to the Second Reading Calendar.
- MOTION:** **Rep. Manwaring** made a motion to introduce **RS 30328** and recommend it be sent to the Second Reading Calendar. **Motion carried by voice vote.** **Rep. Blanksma** will sponsor the bill on the floor.

**Chairman Monks** explained to the committee the proposed legislation **RS 30328** will only be applicable legislation if **H 51** gets passed, as it is what is referred to as a trailer bill, being connected to another piece of legislation.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:11 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Tuesday, February 14, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 30293</a>	Relating to Tax	Rep. Cheatum
<a href="#">H 59</a>	INCOME TAXES - Amends existing law to revise a provision regarding the income tax credit for capital investment.	Rep. Ehlers
<a href="#">H 80</a>	INCOME TAX - Amends existing law to revise provisions regarding evidence of a taxpayer's expenditures.	Rep. Manwaring

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

COMMITTEE MEMBERS

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

COMMITTEE SECRETARY

Jocelyn Lamb  
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Phone: 332-1125  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, February 14, 2023

**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:** Rep. Cornilles

**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.

**RS 30293:** **Rep. Cheatum** presented **RS 30293** relating to tax. He explained the proposed legislation gives clarification on the distribution of late charges and interest paid to the taxing district and local jurisdictions within each county.

In response to committee questions and concerns, **Rep. Cheatum** explained there have been monies ranging from ten to one hundred thousand dollars which have been reported in a couple of different counties as not having gone back through the proper distribution channels.

**MOTION:** **Rep. Dixon (1)** made a motion to introduce **RS 30293**. **Motion carried by voice vote.** **Rep. Mickelsen** requested to be recorded as voting **NAY**.

**H 59:** **Rep. Ehlers** presented **H 59** relating to income taxes. He stated the legislation would close a loophole with the Idaho Investment Tax Credit, giving a pro-rated amount of usage credit for mobile property used inside and outside of the state of Idaho, based on the first ninety days of usage and location.

**MOTION:** **Rep. Cheatum** made a motion to send **H 59** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Ehlers** will sponsor the bill on the floor.

**H 80:** **Rep. Manwaring** presented **H 80** relating to income taxes. He explained the legislation would allow an invoice or statement from a bank or other financial institution, to be used as evidence of deduction for taxpayers, free and clear of evidence of fraud.

**MOTION:** **Rep. Weber** made a motion to send **H 80** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Manwaring** will sponsor the bill on the floor.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:10 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Wednesday, February 15, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">H 60</a>	USE TAXES - Amends existing law to revise provisions regarding application of use taxes to articles acquired more than 90 days prior.	Rep. Pickett
<a href="#">H 99</a>	SALES TAX - Amends existing law to revise a provision regarding the distribution of sales tax to certain special purpose taxing districts.	Rep. Durrant

***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

Jocelyn Lamb  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Wednesday, February 15, 2023  
**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:** Chairman 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.  
**Vice Chairman Cannon** called the meeting to order at 9:00 a.m.  
**H 60:** **Rep. Pickett** presented **H 60** relating to use taxes. This bill would change the time period in Idaho Code from three months to ninety days, to be more exact.  
**MOTION:** **Rep. Wroten** made a motion to send **H 60** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Pickett** will sponsor the bill on the floor.  
**H 99:** **Rep. Durrant** presented **H 99** relating to sales tax. She stated the bill will assist in the reduction of errors in distribution of previously collected taxes, based on additional time given for the turn around.  
**MOTION:** **Rep. Mickelsen** made a motion to send **H 99** to the floor with a **DO PASS** recommendation.  
**Rep. Ehlers** spoke in support of **H 99**, as the bill assists in the ease of calculations and accuracy.  
In response to committee questions, **Rep. Durrant** explained this bill will reduce errors and the value will be corrected during the additional time allotted prior to distribution.  
**VOTE ON  
MOTION:** **Vice Chairman Cannon** called for a vote on the motion. **Motion carried by voice vote.** **Rep. Durrant** will sponsor the bill on the floor.  
**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:09 a.m.

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Representative Cannon  
Vice Chair

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Jocelyn Lamb  
Secretary

**AMENDED AGENDA #1**  
**HOUSE REVENUE & TAXATION COMMITTEE**  
**9:00 A.M.**  
**Room EW42**  
**Thursday, February 16, 2023**

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">H 50</a>	SALES TAX - Amends existing law to clarify the uses that may be made of certain funds by special purpose taxing districts.	Rep. Palmer

***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:** Thursday, February 16, 2023

**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 Weber, Cornilles, Mickelsen

**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 the February 9, 2023 and February 13, 2023 meetings. **Motion carried by voice vote.**

**H 50:** **Rep. Palmer** presented **H 50** relating to sales tax distribution. He explained the bill would require special taxing districts to use monies received from sales tax distribution for the specific purpose for which it was created.

In response to committee questions, **Rep. Palmer** explained that taxing districts can collaborate with other entities such as the highway districts, to follow through with utilizing the funds for what they were intended, even through combining smaller districts' monies in order to complete necessary projects or developments.

**MOTION:** **Rep. Shepherd** made a motion to send **H 50** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Palmer** will sponsor the bill on the floor.

**Chairman Monks** let the committee know the page, **Cache Miller**, will no longer be assisting in committee meetings after today. At the request of **Chairman Monks**, **Cache Miller** shared his experience working at the capital, explained how his sister referred him to the page program, and spoke about his plans for the future.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:06 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Monday, February 20, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">H 40</a>	TAXES - Amends existing law to revise the deadlines for submitting certain employee withholding tax returns and sales tax returns.	Rep. Handy
<a href="#">RS 30387</a>	Relating to Income Taxes	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

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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, February 20, 2023

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

**H 40:** **Rep. Handy** presented **H 40** relating to taxes. He explained the legislation would change the date of taxes due from the 20th of the month to the last day of the month.

**MOTION:** **Rep. Shepherd** made a motion to send **H 40** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Handy** will sponsor the bill on the floor.

**RS 30387:** **Rep. Ehlers** presented **RS 30387** relating to income taxes. He stated the proposed legislation would retroactively change certain income tax rate changes from January 3, 2023 to January 1, 2023.

**MOTION:** **Rep. Mickelsen** made a motion to introduce **RS 30387.** **Motion carried by voice vote.**

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

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Tuesday, February 21, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 30391</a>	Relating to Income Taxes	Rep. Raybould
<a href="#">RS 30407</a>	Relating to Tax Exemptions	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

COMMITTEE SECRETARY

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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, February 21, 2023

**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 Mickelsen

**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 14, 2023 and February 15, 2023 meetings. **Motion carried by voice vote.**

**RS 30391:** **Rep. Raybould** presented **RS 30391** relating to income taxes. She explained the proposed legislation would change Idaho Code to increase the state tax deduction for dependent care, instead of having limits based on percentage of expenses and maximum deductions per dependent. This would include a maximum annual deduction of twelve thousand dollars.

In response to committee questions, **Rep. Raybould** explained the deduction could be based on one child or dependent, with the maximum deduction being applicable. She also stated this deduction would be specific to the state of Idaho versus federal tax deductions for dependents.

**MOTION:** **Rep. Weber** made a motion to introduce **RS 30391**. **Motion carried by voice vote.**

**RS 30407:** **Rep. Monks** presented **RS 30407** relating to tax exemptions. He stated the proposed legislation would amend Idaho Code to allow exemptions for broadband equipment and infrastructure used in rural areas which deploy high-speed broadband services.

In response to committee questions, **Rep. Monks** explained the tax exemption as beneficial for the expansion in broadband services in rural areas, which will increase personal property value. This will allow additional tax monies to be used for other needs throughout the state.

**MOTION:** **Rep. Ehlers** made a motion to introduce **RS 30407**. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:13 a.m.

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Representative Cannon  
Vice Chair

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Jocelyn Lamb  
Secretary

**AMENDED AGENDA #2**  
**HOUSE REVENUE & TAXATION COMMITTEE**  
**9:00 A.M.**  
**Room EW42**  
**Thursday, February 23, 2023**

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">H 172</a>	INCOME TAXES - Amends session law to change the effective date for the new income tax rates to January 1, 2023.	Rep. Ehlers
<a href="#">RS 30426</a>	Relating to Tax	Rep. Raymond
<a href="#">RS 30413</a>	Relating to Tax Deficiencies	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

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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, February 23, 2023

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

**Chairman Monks** introduced the new committee page, **Nathanael Hansen**, and asked him to share some things about himself. **Mr. Hansen** spoke about his excitement in serving as a page, and his willingness to help the representatives in any way.

**MOTION:** **Rep. Burns** made a motion to approve the minutes from February 16, 2023 and February 20, 2023 meetings. **Motion carried by voice vote.**

**H 172:** **Rep. Ehlers** presented **H 172** relating to income taxes. He explained this bill will retroactively change certain income tax rate changes from January 3, 2023 to January 1, 2023.

**MOTION:** **Rep. Wroten** made a motion to send **H 172** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Ehlers** will sponsor the bill on the floor.

**RS 30426:** **Rep. Raymond** presented **RS 30426** relating to taxes. He explained the proposed legislation would amend the Cigarette and Tobacco Products Taxes statute to include electronic smoking products and devices.

In response to committee questions, **Rep. Raymond** stated the proposed legislation will include taxation on electronic smoking products and devices, which will be at the same rate of taxation as nicotine and other tobacco products. He also stated the date of July 1, 2023, is intended for the proposed legislation to take effect in which new electronic tobacco products are brought into the state for sale, not those already in current inventory of a retailer.

**MOTION:** **Rep. Weber** made a motion to introduce **RS 30426.**

In response to additional committee questions, **Rep. Raymond** further explained the taxes collected from sales of electronic smoking products will go toward funds in educating children in public schools and juveniles through the Department of Juvenile Corrections. The tax funds are intended to educate minors on the harm in using tobacco products of all types. He also stated he thinks the revenue in collected taxes will double annually in moving this forward, and the general thirty-five percent markup of wholesale price of current nicotine products will also apply to electronic tobacco devices.

**VOTE ON  
MOTION:** **Chairman Monks** called for a vote on the motion to introduce **RS 30426.** **Motion carried by voice vote.**

**RS 30413:** **Rep. Cannon** presented **RS 30413** relating to tax deficiencies. He explained that the proposed legislation will limit the amount of interest accrued by the state tax commission in specific tax situations, where audits are beginning or upon completion of a determination.

In response to committee questions, **Rep. Cannon** explained the tax laws in the proposed legislation would only apply to the state of Idaho, not to federal taxes.

**MOTION:** **Rep. Shepherd** made a motion to introduce **RS 30413**. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:18 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Monday, February 27, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 30455</a>	Relating to Taxes	Rep. Handy
<a href="#">H 100</a>	PROPERTY VALUATION FOR TAX PURPOSES - Amends existing law to provide for duties of assessors and to provide for the valuation of special purpose commercial property.	Rep. Manwaring
<a href="#">RS 30466C1</a>	Relating to Property Valuation for Tax Purposes	Rep. Manwaring
<a href="#">H 159</a>	URBAN RENEWAL - Amends existing law to provide for the treatment of certain property located within a revenue allocation area and to revise provisions regarding a qualifying business entity for the Idaho information technology equipment sales tax exemption.	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

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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, February 27, 2023

**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 Wroten

**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 9:02 a.m.

**MOTION:** **Rep. Burns** made a motion to approve minutes from the February 21, 2023 and February 23, 2023 meetings. **Motion carried by voice vote.**

**UNANIMOUS  
CONSENT  
REQUEST:** **Chairman Monks** requested unanimous consent to change the order of presentations on the agenda. There being no objection, the meeting moved forward with a new order of business.

**H 100:** **Rep. Manwaring** presented **H 100** relating to property valuation for tax purposes. He explained this bill provides a breakdown of the exempted value of a property to be provided to the property owner, as well as assessment methods for special purpose commercial properties.

**RS 30466C1:** **Rep. Manwaring** presented **RS 30466C1** relating to property valuation notices. He stated the proposed legislation is intended for income-producing property valuation notices to be given to the property owner by the county assessor when requested.

In response to committee questions, **Rep. Manwaring** explained the proposed legislation would assist in creating consistency and classifications across all types of income-producing properties. This would be based on property age and type.

**Brad Smith**, Chief Deputy Ada County Assessor, spoke **in opposition** of **H 100**. He believes it goes against uniformity in property assessments.

**Alan Smith**, Ada County Assessor's Office, stated he believes the Chief Assessor already addressed his concerns.

**Kelly Packer**, Association of Idaho Cities, spoke **in support** of the proposed legislation **RS 30466C1**, as the concerns she had with **H 100** will be addressed.

**Rep. Manwaring** explained the new proposed legislation would better define verbiage in **H 100** for special purpose properties to be called income-producing properties. He requested **H 100** be held in committee and for **RS 30466C1** be introduced.

**MOTION:** **Rep. Weber** made a motion to **HOLD H 100** in committee. **Motion carried by voice vote.**

**MOTION:** **Rep. Weber** made a motion to introduce **RS 30466C1**.

**Rep. Manwaring** requested **RS 30466C1** be introduced and recommend it get sent to the second reading calendar.

**UNANIMOUS  
CONSENT  
REQUEST:**

**Rep. Weber** requested unanimous consent to withdraw his motion. There being no objection, the request was granted and the motion was withdrawn.

**MOTION:**

**Rep. Weber** made a motion to introduce **RS 30466C1** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote.** **Rep. Necochea** requested to be recorded as voting **NAY**. **Rep. Manwaring** will sponsor the bill on the floor.

**H 159:**

**Rep. Ehlers** presented **H 159**, legislation relating to the Idaho information technology equipment sales tax exemption and the treatment of certain property located within a revenue allocation area.

Those testifying **in opposition** to the legislation were **Megan Conrad**, Redevelopment Association of Idaho; **John Eaton**, Idaho Association of Commerce and Industry; **Joe Stear**, Kuna City; **David Lehman**, Meridian Development Corporation; **David Wali**, Gardener Development; **Morgan Treasure**, City of Kuna and; **Brian Frost**, Star Acres Properties. They were of the opinion the bill would hinder small rural communities from attracting economic development projects.

In response to questions from Committee members, **Rep. Ehlers** advised **H 159** restored the rules to their original state.

**MOTION:**

**Rep. Shepherd** made a motion to send **H 159** to the floor with a **DO PASS** recommendation.

**ROLL CALL  
VOTE:**

Roll call vote was requested by **Rep. Cheatum**. **Motion failed by a vote of 7 AYES, 8 NAY, and 1 Absent/Excused.** **Voting in favor** of the motion: **Reps. Monks, Cannon, Dixon (1), Shepherd, Durrant, Ehlers, Pickett.** **Voting in opposition** to the motion: **Reps. Manwaring, Weber, Cheatum, Cornilles, Mickelsen, Raymond, Necochea, and Burns.** **Rep. Wroten was absent/excused.**

**RS 30455:**

**Rep. Handy** presented **RS 30455** relating to taxes. He explained the proposed legislation would change the date of tax payments made to the Idaho State Tax Commission from the 20th of the month to the last day of the month.

**MOTION:**

**Rep. Manwaring** made a motion to introduce **RS 30455**. **Motion carried by voice vote.**

**ADJOURN:**

There being no further business to come before the committee, the meeting adjourned at 10:39 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

**AMENDED AGENDA #3**  
**HOUSE REVENUE & TAXATION COMMITTEE**  
**9:00 A.M.**  
**Room EW42**  
**Tuesday, February 28, 2023**

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 30470</a>	Relating to Taxation	Rep. Wisniewski
<a href="#">RS 30508</a>	Relating to Property Taxes	Rep. Vander Woude
<a href="#">RS 30494</a>	Relating to Property Tax Reduction	Rep. Andrus
<a href="#">RS 30388</a>	Relating to Cigarette and Tobacco Product Taxes	Rep. Mickelsen
<a href="#">H 150</a>	TAXES - Amends existing law to provide for certain late charges and interest.	Rep. Cheatum

***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

Jocelyn Lamb  
Room: EW54  
Phone: 332-1125  
Email: [hrev@house.idaho.gov](mailto:hrev@house.idaho.gov)

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, February 28, 2023

**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.

**RS 30470:** **Rep. Wisniewski** presented **RS 30470** relating to taxation. He explained the proposed legislation will clarify which costs associated with property taxes, interest, late charges, and other costs would apply to property tax deferral amounts.

**MOTION:** **Rep. Necochea** made a motion to introduce **RS 30470**. **Motion carried by voice vote.**

**RS 30508:** **Rep. Vander Woude** presented **RS 30508** relating to property tax exemptions. He stated the proposed legislation would revise language in **H 109** to clarify what medical facilities would qualify for exemptions.

**MOTION:** **Rep. Manwaring** made a motion to introduce **RS 30508**. **Motion carried by voice vote.**

**RS 30494:** **Rep. Andrus** presented **RS 30494** relating to property tax reduction. He explained the proposed legislation would amend Idaho Code to clarify property taxes, and give citizens the opportunity to accept or reject an increase in levy rates within a taxing district via a referendum.

**MOTION:** **Rep. Cannon** made a motion to introduce **RS 30494**.

In answer to questions from the committee, **Rep. Andrus** clarified the state's initiative and referendum process is under a different section of Idaho Code. This proposed legislation relates only to cities and counties. It would allow citizens to vote on budgets that exceed a previous year's levy, even if the budget increase is within statutorily approved limits. He also was asked to provide an updated fiscal note to reflect increased costs to accommodate annual local elections to meet the proposed referendum requirement.

Speaking **in opposition** to the motion, several committee members questioned the need for this legislation since citizens have input into the local budget setting process via public hearing. Citizens also are able to express their displeasure at the voting booth when electing local officials.

**SUBSTITUTE MOTION:** **Rep. Mickelsen** made a substitute motion to return **RS 30494** to the sponsor.

Speaking **in support** of the original motion, a committee member stated the RS deserved more discussion during the bill hearing.

**VOTE ON  
SUBSTITUTE  
MOTION:**

**Chairman Monks** called for a vote on the substitute motion to return **RS 30494** to the sponsor. **Motion failed by voice vote.**

**VOTE ON  
ORIGINAL  
MOTION:**

**Chairman Monks** called for a vote on the original motion to introduce **RS 30494**. **Motion carried by voice vote.**

**RS 30388:**

**Rep. Mickelsen** presented **RS 30388** relating to cigarette and tobacco product taxes. She explained the proposed legislation would increase the money distributed to the Central Cancer Registry Fund through tobacco and tobacco product sales.

**MOTION:**

**Rep. Burns** made a motion to introduce **RS 30388**.

**Rep. Mickelsen** yielded to **Brian Whitlock**, Idaho Hospital Association to answer committee questions. He explained the origin of the Central Cancer Registry Fund and how it is funded.

**VOTE ON  
MOTION:**

**Chairman Monks** called for a vote on the original motion to introduce **RS 30388**. **Motion carried by voice vote.**

**H 150:**

**Rep. Cheatum** presented **H 150** relating to taxes. He stated the bill would clarify how late charges, interest paid and collection expenses within a taxing district are collected and distributed. **Rep. Cheatum** yielded his time to **Leon Duce**, Rathdrum City Administrator, who explained the impetus for this bill was due to a difference in interpretation of a statute that has been in place for many years. It has since resulted in a law suit.

**Mr. Duce** responded to a committee question by stating counties bear the cost of collecting taxes within their budgets.

Those speaking **in support** of the bill were **John Evans**, mayor of Garden City, representing the Association of Idaho Cities; **Brent Tolman**, Redevelopment Association of Idaho, representing City of Burley; **Debbie King**, mayor of Nampa; and **Ken Burgess**, City of Post Falls. They were of the opinion the bill would change practices that have been in place for years. It was noted local taxing districts bear the burden within their budgets until a delinquent tax bill is finally collected and it could create a gap in budgets what would need to be filled by higher levies.

**Mr. Burgess** responded to a question from the committee explaining counties can recoup the cost of collecting as outlined in the current law.

Those speaking **in opposition** to **H 150** were **Steve Matheson**, Kootenai County Treasurer; **Bryon Reed**, Bonneville County Commissioner; and **Seth Grigg**, Idaho Association of Counties. They were of the opinion the legislation contradicts the legislature's original intent when it removed the ability to charge an administrative fee for delinquent collections and in return gained the ability to keep the fees and interest earned on the amount of money collected. By retaining the delinquency fees and interest, they explained counties are able to forgo forcing many homeowners into tax liens and tax sales as they work to resolve their delinquencies. It was noted a majority of taxing districts do not include revenue from delinquency collections in their budgets because it is either minimal, or difficult to predict. It was emphasized if the legislature does not address the matter, it will be decided in the courts.

In answer to a question from the committee, **Mr. Grigg** stated the counties have offered a compromise allowing the counties to keep the interest to defray the cost of collection and remit the late penalties to the relevant taxing districts.

In answer to questions from the committee, **Rep. Cheatum** stated the compromise offered by the counties was unfair and would result in pennies on the dollar to the taxing districts, but the counties would keep thousands of dollars.

**MOTION:** **Rep. Mickelsen** made a motion to **HOLD H 150** in Committee.  
Discussion on the motion included concerns money will be taken away from the other taxing districts who rely on it in their budgets if the clarifications noted in the bill are not made. Those **in support** of the motion claimed counties have the discretion to charge a late fee, which is born by the debtor and not taxpayers.

**SUBSTITUTE MOTION:** **Rep. Burns** made a substitute motion to send **H 150** to the floor with a **DO PASS** recommendation.  
Those **in support** of the original motion stated it will allow the parties time to go back to work on a compromise.

**VOTE ON SUBSTITUTE MOTION:** **Substitute motion failed by voice vote.**

**VOTE ON ORIGINAL MOTION:** **Chairman Monks** called for a vote on the original motion to **HOLD H 150** in committee. **Motion carried by voice vote. Reps. Necochea, Cheatum and Burns** requested to be recorded as voting **NAY**.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 10:39 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Wednesday, March 01, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 30524</a>	Relating to Development Impact Fees	Rep. Monks
<a href="#">RS 30525</a>	Relating to Development Impact Fees	Rep. Monks
<a href="#">RS 30498</a>	Relating to the State Tax Commission	Rep. Monks
<a href="#">H 134</a>	PROPERTY TAXES - Amends existing law to revise a provision regarding the special property tax or occupancy tax reduction for disabled veterans.	Rep. Tanner
<a href="#">RS 30497</a>	Relating to Property Taxes	Rep. Tanner

***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

Jocelyn Lamb  
Room: EW54  
Phone: 332-1125  
Email: [hrev@house.idaho.gov](mailto:hrev@house.idaho.gov)

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Wednesday, March 01, 2023  
**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.  
**RS 30524:** **Rep. Monks** presented **RS 30524** relating to development impact fees.  
**MOTION:** **Rep. Wroten** made a motion to introduce **RS 30524**. **Motion carried by voice vote.**  
**RS 30525:** **Rep. Monks** presented **RS 30525** relating to development impact fees.  
**MOTION:** **Rep. Shepherd** made a motion to introduce **RS 30525**. **Motion carried by voice vote.**  
**RS 30498:** **Rep. Dixon(1)** presented **RS 30498** relating to the State Tax Commission.  
**MOTION:** **Rep. Burns** made a motion to introduce **RS 30498**. **Motion carried by voice vote.**  
**H 134:** **Rep. Tanner** presented **H 134** relating to property taxes. He explained the bill assists veteran homeowners with property tax exemptions.  
**RS 30497:** **Rep. Tanner** presented **RS 30497** relating to property taxes.  
**MOTION:** **Rep. Raymond** made a motion to **HOLD H 134** in committee. **Motion carried by voice vote.**  
**MOTION:** **Rep. Raymond** made a motion to introduce **RS 30497** and recommended it be sent to the Second Reading Calendar. **Motion carried by voice vote. Rep. Tanner will sponsor the bill on the floor.**  
**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:22 a.m.

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Representative Cannon  
Chair

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Jazz Alexis  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Thursday, March 02, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">H 101</a>	PROPERTY TAXES - Amends existing law to prohibit prorating the homeowner exemption.	Rep. Mitchell
<a href="#">H 198</a>	TAXES - Amends existing law to revise provision regarding the accrual of interest on income and sales tax deficiencies.	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

Jocelyn Lamb  
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Phone: 332-1125  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, March 02, 2023

**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 9:01 a.m.

The Committee sang happy birthday to Martin Bilbao.

**H 101:** **Rep. Mitchell** presented **H 101**, legislation to prohibit prorating the homeowner exemption and relating to the homeowner exemption amending section 63-602G Idaho Code by clarifying language regarding homeowners property tax exemption in all 44 counties.

In response to questions from Committee members, **Rep. Mitchell** advised language was adjusted to avoid confusion.

Those speaking **in support** were **Dan Schoenberg**, Paloose Properties; and **Max Pond**, Idaho Realtors. They were of the opinion the legislation would result in more balanced property taxes throughout the state.

Those speaking **in opposition** were **Seth Grigg**, Idaho Association of Counties; and **Kelley Packer**, Association of Idaho Cities. They were of the opinion the homeowners exemption may reduce the tax revenue of the cities and counties.

**ORIGINAL MOTION:** **Rep. Shepherd** made a motion to send **H 101** to the floor with a **DO PASS** recommendation.

**SUBSTITUTE MOTION:** **Rep. Pickett** made a substitute motion to **HOLD H 101** in committee.

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

**ROLL CALL VOTE ON ORIGINAL MOTION:** Roll call vote was requested. **Original motion failed by a vote of 8 AYE and 8 NAY. Voting in favor** of the motion: **Reps. Monks, Cannon, Dixon (1), Manwaring, Shepherd, Durrant, Wroten, Burns. Voting in opposition** to the motion: **Reps. Weber, Cheatum, Cornilles, Ehlers, Mickelsen, Pickett, Raymond, Necochea.**

**H 198:** **Rep. Cannon** presented **H 198**, legislation limiting the time frame during which interest accrues where a tax deficiency is found regarding the accrual of interest on income and sales tax deficiencies.

**MOTION:** **Rep. Weber** made a motion to send **H 198** 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 10:14 a.m.

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Representative Monks  
Chair

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Hope Alles  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Tuesday, March 07, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">H 245</a>	TAXATION - Amends existing law to increase the distribution of cigarette and tobacco product taxes to the Central Cancer Registry Fund.	Rep. Mickelsen
<a href="#">H 248</a>	TAXATION - Amends existing law to clarify provisions regarding deferral of property tax.	Rep. Wisniewski

***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

Jazz Alexis  
Room: EW54  
Phone: 332-1125  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, March 07, 2023

**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 9:01 a.m.

**H 245:** **Rep. Mickelsen** introduced **H 245**, legislation to increase the moneys distributed to the central cancer registry fund through revenues received from the cigarette and tobacco product taxes.

**Elke Shaw-Tulloch** and **Brian Whitlock**, Idaho Hospital Association, testified in support of **H 245**. The additional funding will provide sufficient funding.

**MOTION:** **Rep. Ehlers** made a motion to send **H 245** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Mickelsen** will sponsor the bill on the floor.

**H 248:** **Rep. Wisniewski** introduced **H 248**, legislation to clarify which costs associated with property taxes, interest, late charges and costs may be included in the property tax deferral amounts.

**Sara Westbrook**, Idaho Association of Counties, testified that **H 248** supports the associations platform.

**MOTION:** **Rep. Manwaring** made a motion to send **H 248** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Wisniewski** will sponsor the bill on the floor.

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

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Representative Monks  
Chair

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Jazz Alexis  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
**9:00 A.M.**  
**Room EW42**  
**Wednesday, March 08, 2023**

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">H 177</a>	INCOME TAXES - Amends existing law to revise provisions regarding the income tax deduction for household and dependent care services.	Rep. Raybould
<a href="#">RS 30540</a>	INCOME TAXES – Amends existing law to revise provisions regarding the income tax deduction for household and dependent care services.	Rep. Raybould
<a href="#">H 257</a>	STATE TAX COMMISSION - Repeals and adds to existing law to provide for the compliance of public officers with the rules and orders of the State Tax Commission.	Rep. Dixon (1)

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

COMMITTEE MEMBERS

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

COMMITTEE SECRETARY

Jazz Alexis  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Wednesday, March 08, 2023

**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 to order meeting at 9:14 a.m.

**MOTION TO RECONSIDER:** **Rep. Cornilles** made a motion to reconsider **H 159**, legislation which provides an urban renewal district's revenue allocation area shall not include any property of a data center receiving the Idaho information technology equipment sales tax exemption, as long as the revenue allocation area has not issued any bonds as of the date of introduction of this bill.

**VOTE ON MOTION TO RECONSIDER:** **Motion to reconsider carried by voice vote. Rep. Burns, Rep. Cheatum, Rep. Necochea** requested to be recorded as voting **NAY**.

**MOTION:** **Rep. Ehlers** made a motion to send **H 159** to the floor **DO PASS** recommendation. Committee members expressed concern regarding the legislation being reconsidered without it being put on the agenda and the public being notified. More concerns were expressed regarding sending a message that is capricious and giving industry a way into Idaho, pulling back after businesses move to Idaho. Committee members also expressed support for the legislation after hearing from city officials and upon further review of the legislation. **Chairman Monks** pointed out that even if the legislation were put on an agenda, there would be no further public testimony, because public testimony has already taken. Another member explained their change in position as originally there as concern this would effect mayors' and local districts authority to develop urban areas, but this will not effect mayors' authority in cases of meeting specific requirements.

**ROLL CALL VOTE:** Roll call vote was requested. **Motion carried by a vote of 11 AYE and 5 NAY.** **Voting in favor** of the motion: **Reps. Chairman Monks, Cannon, Cornilles, Dixon (1), Durrant, Ehlers, Pickett, Raymond, Shepherd, Weber, Wroten.** **Voting in opposition** to the motion: **Reps. Burns, Cheatum, Manwaring, Mickelsen, Necochea.** **Rep. Monks** will be the sponsor the bill on the floor.

**H 177:** **Rep. Raybould** presented **H 177** legislation to revise the provision regarding the income tax deduction for household and dependent care services. This legislation increases the individual state tax deduction for dependent care to \$12,000 per taxable year as found in 63-3022D, Idaho Code.

**MOTION:** **Rep. Weber** made a motion to send **H 177** to send to the floor with a **DO PASS** recommendation.

**MOTION WITHDRAWN:** **Rep. Weber** asked unanimous consent to withdraw the motion to send **H 177** to the floor with a **DO PASS** recommendation. There being no objection the request was granted.

**MOTION** **Rep. Weber** made a motion to **HOLD H 177** in committee.  
**Rep. Wroten** expresses the need to help families with child care.

**VOTE ON MOTION:** **Motion carried by voice vote.**

**MOTION:** **Rep. Weber** made a motion to introduce **RS 30540** and recommend it be sent directly to the Second Reading Calendar.

**ROLL CALL VOTE:** Roll call vote was requested. **Motion carried by a vote of 13 AYE and 3 NAY.** **Voting in favor** of the motion: **Chairman Monks, Reps. Manwaring, Weber, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns.** **Voting in opposition** to the motion: **Reps. Cannon, Dixon, Shepherd.** **Rep. Raybould** will sponsor the bill on the floor.

**H 257:** **Rep. Dixon (1)** presented **H 257**, this legislation adds clarity to the current supervisory powers of the Tax Commission and provides three substantive changes: 1. Removes the hearings and proceedings under this section from review under the Administrative Procedures Act. 2. Provides clear procedural timelines and directs the Tax Commission to enforce its orders as quickly as possible through any necessary litigation. 3. Provides the Tax Commission an enforcement tool of withholding revenue sharing distributions from a County, City, or taxing district for the time in which it is non-compliant with property tax statutes or rules.  
**Hollie Ann Strang**, citizen of Gem County, testified that this bill would remove some checks and balances.  
**Justin Baldwin**, Gooding County Assessor, testified this legislation is unnecessary. Take away our ability to not ask questions. It makes that sales tax money hostage. urge to vote against **H 257**.  
**Brian Stender**, assessor in canyon county, testified that the legislation would create restrictions and essentially silence assessors and prosecuting attorneys. Concerned the this legislation could circumvent lawmakers. Requests to vote against this bill.

**MOTION:** **Rep. Raymond** made a motion to **HOLD H 257** in committee.  
Speaking to the motion, **Rep. Raymond** expressed concern over the heavy hand of the state requiring something of local officials. He said in the very rare case of incompliance, there is already mechanism to bring them into compliance.

**ROLE CALL VOTE:** **Chairman Monks** requested Roll call vote. **Motion carried by a vote of 10 AYE and 6 NAY.** **Voting in favor** of the motion: **Reps: Cheatum, Cornilles, Durrant, Ehlers, Mickelson, Pickett, Raymond, Wroten, Necochea, Burns.** **Voting in opposition** to the motion: **Reps: Vice Chairman Cannon, Dixon (1), Manwaring, Shepherd, Weber, Chairman Monks.**

**ADJOURN:** There being no further business to come before the committee, the meeting was adjourn at 10:15 a.m.

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Representative Monks  
Chair

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Jazz Alexis  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Thursday, March 09, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 30604</a>	PROPERTY TAX	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

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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, March 09, 2023

**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:** Dixon(1), 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.

**Vice Chairman Cannon** called the meeting to order at 9:00am.

**MOTION:** **Rep. Burns** made a motion to approve the minutes of February 27 and March 2, 2023. **Motion carried by voice vote.**

**RS 30604:** **Rep. Monks** presented **RS 30604**, giving property tax relief while also creating an additional mechanism to direct property tax revenue to funding for K-12 schools. The legislation will help those who have a homeowner's exemption, and roughly two-thirds will be going to these homeowners.

In terms of school funding, approximately \$100 million dollars will be sent to school districts and it's distributed by average daily attendance. The districts are then required to spend this money in a prioritization: first priority will be going to payoff bond indebtedness for the year which has to come off the property tax roll.

In case where districts have extra money or no district bonds, the second priority: that money will go towards pay down levy payments which would provide tax relief.

If there is additional money, third priority it can be saved for future construction needs which will prevent future property tax increases. The fourth priority is that you will be able to bond against that money to use to build or address school facilities.

In addition, another feature in the legislation, it addresses the circuit breaker program available to property owners who have a low income and who cannot afford property taxes. It loosens some of the regulations to allow more people to qualify for that program to provide additional relief. The threshold to qualify for that program will change from \$31,000 to \$37,000 of income one can make, value of home increased from \$300,000 to \$400,000 and an increased median income threshold income up to 200% and still qualify for the circuit breaker program.

Where the funding will come from includes one-time transfers and additional money that is already available, \$75 million will be transferred to the property tax relief fund. Tax rebate fund \$130 million will also be allocated to the tax relief fund. The surplus eliminator function up to \$150 million available to transfer to the tax relief fund. Some of the one-time will go to the school facility funding portion of the program.

In the second year, on-going monies year after year will pour into the tax relief fund. Which include the 4% on sales tax will be available to use to relieve property tax which will divide evenly into the two tax relief funds. Additional money that will be funding the tax relief funds is the Online Sales Tax Fund account will transfer 20% will be going to the property tax relief fund in 2025.

In the first year, property tax relief is estimated at \$205-\$350 million. In the second year, it is estimated to be \$122-\$272 million in property tax relief, and in the third year it is estimated to provide \$182-\$332 million in property tax relief. So overall, in three years this legislation could potentially provide an estimated over \$500-\$960 million of property tax relief.

**MOTION:** **Rep. Shepherd** made a motion to introduce **RS 30604**.

**SUBSTITUTE MOTION:** **Rep. Burns** made a substitute motion to introduce **RS 30604** with an amendment on page 3 changing the date on line 46, and add back in "the 2nd Tuesday of March of each year." In addition, strike "and on the last Tuesday in August of each year." Speaking to the substitute motion **Rep. Burns** said this is to consider March elections for teachers. The teachers have moved up their elections so that they can keep their teachers rather than losing teachers to adjoining districts.

**VOTE ON SUBSTITUTE MOTION:** **Substitute motion failed by voice vote.**

**VOTE ON ORIGINAL MOTION:**

**Motion carried by voice vote.**

**VOTE ON ORIGINAL MOTION:**

**ADJOURN:** There being no further business to come before the committee, meeting adjourned at 9:36am.

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Representative Cannon  
Chair

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Jazz Alexis  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Monday, March 13, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">H 292</a>	PROPERTY TAXES - Amends, repeals, and adds to existing law to create property tax relief by creating the School District Facilities Fund and the Homeowner Property Tax Relief Account, both of which are funded by state moneys.	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

Jazz Alexis  
Room: EW54  
Phone: 332-1125  
Email: hrev@house.idaho.gov

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, March 13, 2023

**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:** Rep. 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.

**Vice Chair Cannon** called the meeting to order at 9:01 a.m.

**H 292:** **Rep. Monks** presented **H 292**, legislation that provides immediate and long term tax relief to Idaho homeowners and also adds a new funding mechanism for school bonds and levies.

**Senator Grow**, testified **in support** of **H 292** He said the net effect is every homeowner will receive the same percentage reduction in their taxes. He provided clarification that this legislation is a flat tax. The Committee inquired regarding if this legislation provided tax relief to all property owners. He responded, saying homeowners are the ones carrying the bulk of the burden in providing funding for local services.

**Zach Wagner**, Canyon County Controller, testified that property tax relief is alive and well. Canyon County homeowners are paying less in commercial property tax in 2020 than in 2016. Even though there is eligible tax relief, those dollars flow into those districts. The committee inquired about what relief Canyon County homeowners would experience. He claimed the average tax relief could be estimated at a \$500 credit under this proposal.

**Quinn Perry**, Deputy Director for the Idaho School Boards Association, and was asked to represent Idaho Association of School Administrators. She said these associations support the merits of the bill. However, the removal of the March election date should be reinstated. Removing it provides the most instability to school districts. Public school negotiations are starting earlier in order to keep teachers. There is a need to have budgets set by early June.

**MOTION:** **Rep. Shepherd** made a motion to send **H 292** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Necochea** request she 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 10:04 a.m.

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Representative Cannon  
Chair

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Jazz Alexis  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Tuesday, March 14, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">H 22aaS</a>	SALES AND USE TAX - Adds to existing law to provide for the withholding of sales and use tax from city and county governments in certain instances.	Rep. Skaug

***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

Jazz Alexis  
Room: EW54  
Phone: 332-1125  
Email: hrev@house.idaho.gov

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, March 14, 2023

**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:** Dixon(1), Manwaring, Burns, Necochea

**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 22aaS** **Rep. Skaug** introduced **H 22aaS**, and explained the amendment made by the Senate. This legislation withholds sales and use tax revenue distributions to city or county governments that take actions, such as proclamations, to refuse to enforce any felony listed in Idaho Criminal Code.

**MOTION:** **Rep. Cornilles** made a motion to concur with the Senate amendments to **H 22aaS**. **Motion carried by voice vote.** **Rep. Skaug** will sponsor the bill on the floor.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:04 a.m.

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Representative Monks  
Chair

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Jazz Alexis  
Secretary

**AMENDED AGENDA # 1**  
**HOUSE REVENUE & TAXATION COMMITTEE**  
**9:00 A.M.**  
**Room EW42**  
**Thursday, March 16, 2023**

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 30405C1</a>	Workforce Housing	Rep. Furniss
<a href="#">RS 30666</a>	Cigar Tax	Rep. Redman
<a href="#">RS 30690</a>	Urban Renewal	Rep. Ehlers
<a href="#">RS 30694</a>	Vape Tax	Rep. Raymond
<a href="#">RS 30675</a>	Utility Revenue Tax	Rep. Monks
<a href="#">S 1031</a>	PROPERTY EXEMPT FROM TAXATION - Amends existing law to provide that certain water rights and property of irrigation and canal companies exempt from taxation do not require certain approval.	Rep. Durrant

***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

Jazz Alexis  
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Phone: 332-1125  
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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, March 16, 2023

**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:** 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 Monks** called the meeting to order at 9:00am.

**MOTION:** **Rep. Burns** made a motion to approve the minutes of March 8, 2023. **Motion carried by voice vote.**

**RS 30666:** **Rep. Redman** presented **RS 30666**, proposed legislation, making amendments to Sections 63-2552 and 63-2552A, Idaho Code, along with removing obsolete language and making technical corrections. This proposed legislation will make the retail sale of cigars in Idaho more competitive with neighboring states, and the internet. All tobacco products in Idaho are taxed on the wholesale sales price at 35%, with an additional 5% tax. All tobacco products, excluding cigars, will continue being subject to this 40% tax on the wholesale price, with cigars being capped at a tax of 0.50 cents per cigar.

**MOTION:** **Rep. Mickelsen** made a motion to introduce **RS 30666** **Motion carried by voice vote.**

**RS 30690:** **Rep. Ehlers** presented **RS 30690**, proposed legislation providing any data center as defined in Idaho Code, Section 63-3622VV(2)(f), making capital investments of least \$250,000,000 in five years and creating and maintaining at least 30 new jobs in two years shall be added to the property tax base assessment roll.

**MOTION:** **Rep. Wroten** made a motion to introduce **RS 30690**, and recommend it be sent directly to the Second Reading Calendar.

**Rep. Cheatum** aired his concern of interfering in urban renewal districts and spoke **in opposition** to the motion.

**Rep. Burns** spoke **in opposition** to the motion. Stated he would be a yes, but because the motion is to move to the Second Reading Calendar and not having time for additional public testimony, he will vote against the motion.

**ROLL CALL  
VOTE:** **Rep. Cheatum** requested a roll call vote. **Motion carried by vote of 10 AYE and 5 NAY, 1 Absent/Excused. Voting in favor of the motion: Chairman Monks, Reps. Cannon, Weber, Shepherd, Cornilles, Durrant, Ehlers, Pickett, Raymond, Wroten. Voting in opposition to the motion: Reps. Manwaring, Cheatum, Mickelsen, Necochea, Burns. Rep. Dixon(1) is Absent/Excused.**

**RS 30694:** **Rep. Raymond** introduced **RS 30694**, proposed legislation to amend the Cigarette and Tobacco Products Taxes statute to include electronic smoking products and devices into the tobacco products definition to include all forms of tobacco, nicotine, and smoking devices. The bill provides parity between traditional tobacco products and new and emerging smoking devices. It addresses vape tax and gives some property tax relief. In addition, part of the revenue from this tax goes towards Idaho juvenile justice system funding programs aimed toward juvenile vape prevention.

**MOTION:** **Rep. Weber** made a motion to introduce **RS 30694. Motion carried by voice vote.**

**RS 30675:** **Rep. Monks** presented **RS 30675**, proposed legislation that would replace the property tax on electric utilities with a gross receipts tax at 1.2% rate on gross retail revenues. Idaho Code has similar gross receipt taxes in lieu of property tax for cooperative electric and gas companies and geothermal, solar, and wind energy producers.

**MOTION:** **Rep. Mickelsen** made a motion to introduce **RS 30675. Motion carried by voice vote.**

**RS 30405C1:** **Rep. Furniss** presented **RS 30405C1**, proposed legislation which amends and updates current statute, 63-602GG, Idaho Code, which provides a property tax exemption for qualified workforce and affordable housing developments in Idaho. It allows non-profit organizations to partner with for-profit entities on affordable housing projects and take advantage of other federal incentives for development. The proposed legislation also ensures the burden of new workforce housing construction will not negatively impact other local property taxpayers.

**MOTION:** **Rep. Mickelsen** made a motion to introduce **RS 30405C1. Motion carried by voice vote.**

**S 1031:** **Rep. Durrant** presented **S 1031**. Idaho Code provides an exemption from property taxes for certain properties owned by irrigation districts and canal companies. In most cases, applicable properties have been owned and operated by these entities for over a century. This bill would amend Section 63-602(3)(a) to exclude these properties from the requirement to submit annual requests for approvals to the county commissioners.

**MOTION:** **Rep. Burns** made a motion to send **S 1031** to the floor with a **DO PASS** recommendation.

**Paul Arrington** testified in support of **S 1031**.

**VOTE ON MOTION:** **Motion carried by voice vote. Rep. Durrant** will sponsor the bill on the floor.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:37am.

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Representative Monks  
Chair

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Jazz Alexis  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
8:30 A.M.  
Room EW42  
Friday, March 17, 2023

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">H 330</a>	Cigar tax cap	Rep. Redman
<a href="#">H 331</a>	Tobacco product taxes, vaping	Rep. Raymond Rep. Green

***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

Jazz Alexis

Room: EW54

Phone: 332-1125

Email: [hrev@house.idaho.gov](mailto:hrev@house.idaho.gov)

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Friday, March 17, 2023

**TIME:** 8:30 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 8:32am.

**H 330:** **Rep. Redman** presented **H 330**. This legislation makes amendments to Sections 63-2552 and 63-2552A, Idaho Code, along with removing obsolete language and making technical corrections, will make the retail sale of cigars in Idaho more competitive with neighboring states, and the internet. All tobacco products in Idaho are taxed on the wholesale sales price at 35%, with an additional 5% tax. All tobacco products, excluding cigars, will continue being subject to this 40% tax on the wholesale price, with cigars being capped at a tax of 0.50 cents per cigar.

**Senator Carl Burke** elaborated on some of the details of the bill, emphasizing this legislation is a tax relief bill for small business.

**MOTION:** **Rep. Wroten** made a motion to send **H 330** to the floor with a **DO PASS** recommendation.

**Patrick Malloy** testified in support of **H 330**.

**VOTE ON MOTION:** **Motion carried by voice vote. Rep. Necochea** requested to be recorded as voted **NAY. Rep. Redman** will sponsor the bill on the floor.

**H 331:** **Rep. Raymond** presented **H 331**. This legislation amends the Cigarette and Tobacco Products Taxes statute to include electronic smoking products and devices into the tobacco products definition to include all forms of tobacco, nicotine, and smoking devices. The bill provides parity between traditional tobacco products and new and emerging smoking devices.

Co-sponsor of the bill, **Rep. Green**, elaborated on the bill and then yielded her time to **Erin Bennett**, Government Relations Director of the American Heart Association in Idaho. Ms. Bennett testified because of the nature of these products, there is no mechanism within state structure to test vape products and these products are not regulated at the federal level in the same way cigarette packs are. There isn't measurement mechanisms and testing the chemical composition of these products since each component can be sold separately. There is no chemical makeup labeling required for these products. Thus, they don't know the chemical makeup of these products to inform consumers.

Committee asked about how nicotine products help reduce the use of tobacco products. **Ms. Bennett** explained, the idea is to gradually reduce the use of these products so it makes it easier to overcome addiction to nicotine, as nicotine follows the same neural pathways as heroin, which makes it a difficult addiction to overcome. Ms. Bennett stated they have studies that show correlation of increase in cost with reduction in use.

**Kacie Robinson** and **Peyton Burrell** testified in support of **H 331**, sharing their high school senior project study and how it effects youth. They conducted a survey at their high school and had 394 responses. Of those responses, around 31% knew vegetable glycerin can be found in vape products, 39% knew formaldehyde can be found in vape products, and 36% knew aerosol can be found in vape products. An Idaho Youth Risk Behavioral survey found that 1 in 5 Idaho high school students vape.

**Ron Nate**, Idaho Freedom Foundation, and **David Moore**, business owner, testified in opposition to **H 331**.

**Sara Westbrook**, Idaho Association of Counties, testified in support of **H 331** in part because some of the revenue will go to juvenile prevention use programs.

**Michael Larsen**, vape manufacturer, testified in opposition to **H 331**. He stated 400 million people die per year because of smoking effects. Cigarettes use in teens has gone down 90% due to vaping.

**Miguel Legarrete**, Associated Taxpayers of Idaho, testified in opposition to **H 331**.

**Doug Ball**, representative of Jacksons Food Stores, and **Derrick Dane**, local business owner, testified in opposition to **H 331**.

**Scott Carver**, Valley County Coroner, testified in support of **H 331**. He stated the underground market began roughly in 2006-2007, and since 2016 regulations have hindered new businesses from joining the market. He shared his experience of seeing the physical damages vape and smoking cause to the lungs.

**Jeremy Furcee**, Vaper Loft Idaho, **Evan Drake Fisher**, local business owner, and **Douglas Campbell**, local small business owner, testified in opposition to **H 331**.

**ORIGINAL MOTION:**

**Rep. Cheatum** made a motion to **HOLD H 331** in committee.

**SUBSTITUTE MOTION:**

**Rep. Weber** made a substitute motion to send **H 331** to the floor with a **DO PASS** recommendation.

**AMENDED SUBSTITUTE MOTION:**

**Rep. Manwaring** made an amended substitute motion to send **H 331** to the floor without recommendation.

**MOTION WITHDRAWN:**

**Rep. Weber** requested unanimous consent to withdraw his substitute motion. There being no objection, the request was granted.

**ROLL CALL VOTE ON AMENDED SUBSTITUTE MOTION:**

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

**ROLL CALL VOTE ON ORIGINAL MOTION:**

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

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 10:34am.

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Representative Monks  
Chair

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Jazz Alexis  
Secretary

**AMENDED AGENDA #1**  
**HOUSE REVENUE & TAXATION COMMITTEE**  
**8:30 A.M.**  
**Room EW42**  
**Monday, March 20, 2023**

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">H 332</a>	ELECTRIC UTILITIES - Amends and adds to existing law to provide for a gross utility electrical earnings and to establish the Rate-Regulated Electric Utility Tax Replacement Fund.	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

COMMITTEE SECRETARY

Jazz Alexis  
Room: EW54  
Phone: 332-1125  
Email: [hrev@house.idaho.gov](mailto:hrev@house.idaho.gov)

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, March 20, 2023

**TIME:** 8:30 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:** Rep. Burns

**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 8:34am.

**MOTION:** **Rep. Mickelsen** made a motion to approve the minutes of March 7th, March 13th, and March 14 of 2023. **Motion carried by voice vote.**

**H 332:** **Rep. Monks** presented **H 332**, legislation that works to eliminate disparities in utility tax rate.

**Katrina Basye**, Property Tax Manager for Idaho Power Company, testified **in support** of the legislation. This legislation achieves three goals: replacement, uniformity, and net neutrality.

**Kelley Packer**, Association of Idaho Cities, testified **in opposition** of the legislation.

**Russ Westerberg**, Westerberg and Associates, testifying on behalf of Rocky Mountain Power, and encouraged the committee **to support H 332** with a **DO PASS** recommendation.

**Seth Grigg**, Executive Director of Idaho Associations of Counties, testified **in opposition** to **H 332**.

**Teresa Molitor**, Vista corporation, testified **in support** of the legislation. She asked the committee to send this legislation to the floor with a **DO PASS** recommendation.

**Brian Stender**, Canyon County Assessor, testified **in opposition** and asked the committee to **HOLD** this bill.

**MOTION:** **Rep. Shepherd** made a motion to **HOLD H 332** in committee. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:39am.

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Representative Monks  
Chair

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Jazz Alexis  
Secretary

**AMENDED AGENDA #1**  
**HOUSE REVENUE & TAXATION COMMITTEE**  
**9:00 A.M.**  
**Room EW42**  
**Tuesday, March 21, 2023**

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

<b>SUBJECT</b>	<b>DESCRIPTION</b>	<b>PRESENTER</b>
<a href="#">RS 30685</a>	School Choice Tax Credit	Senator Adams

***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

Jazz Alexis

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Phone: 332-1125

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MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, March 21, 2023

**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:** Rep. Cornilles

**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 9:03am.

**MOTION:** **Rep. Burns** made a motion to approve the minutes of February 28th and March 1st of 2023. **Motion carried by voice vote.**

**RS 30685:** **Senator Adams** introduced **RS 30685** to provide for a school choice tax credit.

In response to committee questions regarding if this bill can get through so late in the session when the Senate committees are closing, **Sen. Adams** responded by stating if this chamber is determined to see this legislation pass, it will get passed.

**ORIGINAL MOTION:** **Rep. Mickelsen** made a motion to return **RS 30685** to the sponsor.

In answer to committee questions about how the tax credit would work and accountability, **Sen. Adams** said several states have this and there is accountability regarding how the credit would be tracked. This is different than the federal program.

**SUBSTITUTE MOTION:** **Rep. Shepherd** made a substitute motion to introduce **RS 30685**.

**Rep. Shepherd** speaking to the substitute motion said this is a new idea for school choice and he would like to have a hearing on the subject.

In answering the committee questions regarding the language "JFAC shall appropriate", and possibly needing intent language, **Sen. Adams** said the language is fine because it says, "shall appropriate no less than \$30 million", creates a floor for what it will cost. He continued to answer questions regarding cost and accountability.

**Rep. Wroten** and **Weber** spoke **in support** of the original motion because it would be too late in the session to bring such a big topic to discussion. **Rep. Manwaring** spoke **in support** of the substitute motion saying, it is a big topic and has been discussed throughout the session, but he believed this is a serious attempt by the sponsor to take an alternative path and the legislation should be introduced.

**Rep. Cheatum** spoke **in support** of the original motion saying it has been clear the public does not want to spend public money on private education. **Rep. Ehlers** spoke **in support** of the substitute motion, saying he was not sure if there was a path forward for this legislation, but it's an idea that should be put forward to the public to have a discussion on it.

**ROLL CALL  
VOTE ON  
SUBSTITUTE  
MOTION:**

Roll call vote was requested. **Motion carried by vote of 9 AYE, 6 NAY, and 1 Absent/Excused. Voting in favor of the motion: Chairman Monks, Reps. Cannon, Dixon(1), Manwaring, Shepherd, Durrant, Ehlers, Pickett, Raymond. Voting in opposition to the motion: Reps. Weber, Cheatum, Mickelsen, Wroten, Necochea, Burns. Rep. Cornilles was Absent/Excused.**

**ADJOURN:**

There being no further business to come before the committee, the meeting adjourned at 9:37am.

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Representative Monks  
Chair

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Jazz Alexis  
Secretary

AGENDA  
**HOUSE REVENUE & TAXATION COMMITTEE**  
9:00 A.M.  
Room EW42  
Wednesday, March 22, 2023

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
<a href="#">S 1152</a>	MULTISTATE TAX COMPACT - Amends existing law to revise a provision regarding appointments to the Multistate Tax Compact Advisory Committee.	Senator Winder

***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

Jazz Alexis

Room: EW54

Phone: 332-1125

Email: [hrev@house.idaho.gov](mailto:hrev@house.idaho.gov)

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Wednesday, March 22, 2023

**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).

**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 am.

**S 1152:** **Senator Winder** presented **S 1152**, legislation to remove the Lieutenant Governor as the appointing authority for the Multistate Tax Compact Advisory Committee and to replace the Lieutenant Governor with the President Pro Tempore of the Senate as the appointing authority for the Multistate Tax Compact Advisory Committee.

**MOTION:** **Rep. Burns** made a motion to send **S 1152** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Cornilles** will sponsor the bill on the floor.

**ADJOURN:** There being no further business before the committee, the meeting adjourned at 9:12 am.

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Representative Monks  
Chair

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Jazz Alexis  
Secretary