

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, March 12, 2024

**TIME:** 8:00 A.M.

**PLACE:** Room EW42

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

**ABSENT/  
EXCUSED:** None

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

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

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

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

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

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

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

The committee inquired constitutionality issues and acceptable public schools funding.

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

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

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

**SUBSTITUTE MOTION:**

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

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

**AMENDED SUBSTITUTE MOTION:**

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

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

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

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

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

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

**ROLL CALL VOTE ON SUBSTITUTE MOTION:**

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

**ADJOURN:**

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

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Representative Cannon  
Chair

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Lisa Hendricks  
Secretary