

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, January 24, 2017

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Collins, Vice Chairman Trujillo, Representatives Moyle, Raybould, Anderst, Dayley, Hartgen, Kauffman, Chaney, Nate, Thompson, Gestrin, Stevenson, Troy, Erpelding, Gannon

**ABSENT/
EXCUSED:** Rep. Moyle

GUESTS: Cynthia Adrian, Doreen Warren, Mike Chakarun, Idaho State Tax Commission; Miguel Legarreta, Associated Taxpayers

Chairman Collins called the meeting to order at 9:00 A.M.

MOTION: **Rep. Trujillo** made a motion to approve the minutes of January 17th, 2017. **Motion carried by voice vote.**

H 22: **Cythia Adrian**, Tax Policy Specialist, Idaho State Tax Commission, presented **H 22** concerning spousal tax relief. The legislation amends existing code by renumbering a statute and providing a wording reform. The legislation is intended to be tax payer friendly and promotes transparency.

MOTION: **Rep. Kauffman** made a motion to send **H 22** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Kauffman** will sponsor the bill on the floor.

H 23: **Cythia Adrian**, Idaho State Tax Commission, presented **H 23** concerning perfected protest. The legislation adds clarifying language, strikes confusing and contradictory language, and makes administrative technical changes. In response to various questions, **Cynthia Adrian** reiterated that the actual protest requirements have been consistent for the past twenty years.

MOTION: **Rep. Trujillo** made a motion to send **H 23** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Erpelding** will sponsor the bill on the floor.

H 24: **Cythia Adrian**, Idaho State Tax Commission, presented **H 24** concerning administrative redetermination. The legislation amends **Idaho Code 63-3045** to establish an independent review for appeals and limit communication between original auditors and auditors examining an appeal.

MOTION: **Rep. Gannon** made a motion to send **H 24** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Gannon** will sponsor the bill on the floor.

H 25: **Cythia Adrian**, Idaho State Tax Commission, presented **H 25** concerning tobacco permit terminology. The legislation corrects obsolete language in **Idaho Code 63-2555** to provide clarity and promote transparency.

MOTION: **Rep. Thompson** made a motion to send **H 25** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Thompson** will sponsor the bill on the floor.

H 26: **Cythia Adrian**, Idaho State Tax Commission, presented **H 26** concerning Internal Revenue Code. This legislation is the annual conformity bill and will establish a change to match the federal rate. The fiscal impact is predicted to be insignificant.

MOTION: **Rep. Trujillo** made a motion to send **H 26** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Reps. Nate and Hartgen** requested they be recorded as voting **NAY**. **Rep. Trujillo** will sponsor the bill on the floor.

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 9:34 A.M.

Representative Collins
Chair

Fred Swanstrum
Secretary