

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Friday, January 19, 2018

**TIME:** 8:30 A.M.

**PLACE:** Room EW42

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

**ABSENT/  
EXCUSED:** Representative(s) Gibbs

**GUESTS:** Tom Shaner, ISTC; Ken McClure, ISCPA; Elizabeth Criner, FWAA/NWPA/ISDA  
**Chairman Collins** called the meeting to order at 8:30 a.m.

**H 355:** **Tom Shaner**, Idaho State Tax Commission, explained provisions within the new federal tax act have provisions affecting the 2017 tax year. The first lowers the threshold claim on medical expenses from 10% to 7.5%. Based on the Joint Finance and Appropriation Committee estimate the Idaho impact is expected to be a reduction in Idaho revenue of \$6.4 million. There is also a provision that requires taxpayers to report and pay tax on previously unreported overseas earnings. The fiscal impact of both is unknown.

In answer to questions relating to the new tax code **Tom Shaner** explained currently there is no reliable way to accurately calculate fiscal impact

**MOTION:** **Rep. Thompson** made a motion to send **H 355** to the floor with a **DO PASS** recommendation.

**Rep. Nate** spoke in **opposition** to language in Section 1: Subsection C; regarding what constitutes marriage.

**VOTE ON MOTION:** **Chairman Collins** called for the vote on the motion to send **H 355** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote. Rep. Thompson** will sponsor the bill on the floor.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 8:42 a.m.

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Representative Collins  
Chair

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Karen Westen  
Secretary