## MINUTES HOUSE REVENUE & TAXATION COMMITTEE

DATE: Friday, March 13, 2020

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

PLACE: Room EW42

- **MEMBERS:** Chairman Collins, Vice Chairman Stevenson, Representatives Moyle, Anderst, Chaney, Gestrin, Addis, Dixon, Furniss, Giddings, Nichols, Ricks, Kiska, Ellis, Mason, Necochea
- ABSENT/ Representative(s) Addis, Dixon, Mason EXCUSED:
- GUESTS: None

Chairman Collins called the meeting to order at 9:02 a.m.

- MOTION: Rep. Stevenson made a motion to approve the minutes of the February 17, 2020, February 18, 2020, and February 19, 2020, February 21, 2020, March 2, 2020, and March 4, 2020 meetings. Motion carried by voice vote.
- **RS 27978: Rep. Anderst** said **RS 27978** changes one word in Idaho Code § 63-602GG. He gave an example of a non-profit church that owns and operates low income housing which under current law has to be self-managed or managed by a related non-profit and does not allow them to hire professional property management. If the church is out of compliance, they lose their property tax exemption which would raise their property rates. **RS 27978** allows the non-profit to hire professional for-profit property management without losing the property tax exemption they rely on to maintain affordable housing.

In response to committee questions, **Rep. Anderst** replied low income housing property management has technical criteria which requires certain expertise. He indicated he would update the fiscal note.

**Rep. Nichols** declared Rule 80 stating a possible conflict of interest, but she would be voting on the legislation.

- MOTION: Rep. Chaney made a motion to introduce RS 27978. Motion carried by voice vote.
- **S 1277: Rep. Moyle** said **S 1277** requires that all application forms for a homeowner's exemption be the same, readily available and be created by the Idaho State Tax Commission.

**Rep. Anderst** commented **S 1277** is a good idea, but there are additional changes that could be made to the homeowner's exemption chapter.

- MOTION: Rep. Anderst made a motion to send S 1277 to General Orders. Motion carried by voice vote. Rep. Anderst 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.