

MINUTES  
**SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE**

**DATE:** Wednesday, February 16, 2022

**TIME:** 3:00 P.M.

**PLACE:** Room WW53

**MEMBERS PRESENT:** Chairman Rice, Vice Chairman Grow, Senators Vick, Lakey, Bayer, Ricks, and Semmelroth

**ABSENT/ EXCUSED:** Senators Souza and Nye

**NOTE:** The sign-in sheet, testimonies and other related materials will be retained with the minutes in the committee's office until the end of the session and will then be located on file with the minutes in the Legislative Services Library.

**CONVENED:** **Chairman Rice** called the meeting of the Senate Local Government and Taxation Committee (Committee) to order at 3:00 pm.

**MINUTES APPROVAL:** **Senator Vick** moved to approve the minutes of the February 8, 2022 meeting of the Committee. **Senator Lakey** seconded the motion. The motion to approve the minutes of the February 8, 2022 passed by **voice vote**.

**MINUTES APPROVAL:** **Senator Bayer** moved to approve the minutes of February 10, 2022. **Vice Chairman Grow** seconded the motion. The motion to approve the minutes passed by **voice vote**.

**H 480:** **Vice Chairman Grow** presented this bill on behalf of Representative Addis who was unable to be present. **Vice Chairman Grow** explained that this bill modified Idaho Code §63-3621 which deals with taxes on personal property brought into Idaho by new residents of the state. Current code allowed an individual to bring personal property into Idaho without paying use tax as long as the item was purchased at least three months prior to it being brought into Idaho. This bill clarifies that the sales tax exemption in Idaho Code §63-3621 for "personally owned" property brought to Idaho by individuals more than 3 months after the purchase of that property shall also apply to grantor trusts. **Vice Chairman Grow** explained that grantor trusts were treated as individuals for federal income tax purposes, state income tax purposes, and the circuit breaker exemption.

**DISCUSSION:** **Chairman Rice** explained that a grantor trust was a revocable living trust used for estate purposes. The grantor could take the property back at any time, although the trustee had the use and enjoyment of the property. There was no separation of ownership.

**MOTION:** **Senator Lakey** moved that **H 480** be sent to the floor with a **do pass** recommendation. **Senator Semmelroth** seconded the motion. The motion to send **H 480** to the floor with a **do pass** recommendation passed by **voice vote**.

**GUBERNATORIAL APPOINTMENT VOTE:** **Senator Grow** moved to send the Gubernatorial Appointment of Jared Zwygart to the Idaho State Tax Commission to the floor with a recommendation that he be confirmed by the full Senate. **Senator Lakey** seconded the motion. **Senator Grow** and **Senator Lakey** stated that they had known Mr. Zwygart personally and professionally for a number of years and supported his appointment to the Idaho State Tax Commission. **Senator Grow** further commented that he thought it was important to appoint a CPA to the Idaho State Tax Commission. The motion to send the Gubernatorial Appointment of Jared Zwygart to the Idaho State Tax Commission to the floor with a recommendation that he be confirmed by the full Senate passed by **voice vote**.

**PRESENTATION:** **Page Graduation - Chairman Rice** honored page Tyler Freeman and thanked him for his service to the Committee. He asked Mr. Freeman what he learned during his time as a page. **Mr. Freeman** responded that he learned how important perspective is and being able to look at things from different angles and change perspective. **Senator Rice** then asked Mr. Freeman what he has enjoyed about his experience as a page. **Mr. Freeman** replied that he enjoyed the people and their warm, welcoming nature.

**Senator Ricks** asked Mr. Freeman whether he would consider becoming a legislator after being here for 6 weeks and seeing legislators for who they are. **Mr. Freeman** answered that he absolutely would. **Senator Ricks** then thanked Mr. Freeman for his service.

**Senator Lakey** asked Mr. Freeman whether his experience as a page would help him in college and in his profession. **Mr. Freeman** stated that it absolutely would, and added that there was no better way to learn about how the legislative process works.

**Chairman Rice** asked Mr. Freeman what he intended to major in at Boise State University. **Mr. Freeman** replied that he wasn't certain, but that he had an interest in Political Science. **Chairman Rice** noted that when he was in college the average student changed his or her major 3 times. He advised Mr. Freeman not to worry if he hasn't decided yet.

**Senator Bayer** encouraged Mr. Freeman to bring his fellow Boise State University Political Science classmates to observe the legislature.

**Chairman Rice** encouraged Mr. Freeman to stay in touch with the Committee and let them know how school and career were going. The committee then presented Mr. Freeman with several gifts along with a letter of appreciation from the committee and a letter of recommendation from Chairman Rice.

**ADJOURNMENT** With no further business at this time, **Chairman Rice** adjourned the meeting at 3:00 pm.

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Senator Rice  
Chair

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Meg Lawless  
Secretary