

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Wednesday, February 07, 2024

TIME: 9:00 A.M.

PLACE: Room EW42

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

**ABSENT/
EXCUSED:** Representatives Dixon(1), Weber, Cheatum

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 Monks called the meeting to order at 9:00 a.m.

H 446: **Rep. Pickett** presented **H 446**, legislation clarifying accessory equipment for grain bins are not subject to sales tax. Rep. Pickett stated from time to time tax codes are interpreted different ways and this legislation will maintain the correct application of the code. Responding to questions from the committee, Rep. Pickett said, after some purchasers contacted the Idaho Tax Commission, they were told there may be concerns in the future regarding this type of accessory equipment. There were no new methods used to assess the sales tax.

MOTION: **Rep. Wroten** made a motion to send **H 446** to the floor with a **DO PASS** recommendation.

Russ Hendricks, Idaho Farm Bureau Federation, testified **In Support** of **H 446**, stating his appreciation for **Rep. Pickett** ensuring there is not a change in the current practice by the Idaho State Tax Commission.

Rep. Pickett stated there is additional language he would like added to **H 446** and requested **H 446** to be held in committee.

SUBSTITUTE MOTION: **Rep. Cannon** made a motion to **HOLD H 446** in committee. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:07 a.m.

Representative Monks
Chair

Lisa Hendricks
Secretary