

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, March 04, 2024

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

**PLACE:** Room EW42

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

**ABSENT/  
EXCUSED:** Rep. Manwaring

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

**H 625:** **Rep. Ehlers** presented **H 625**, legislation placing the burden of proof upon County Assessors, the Board of Equalization or the District Court regarding property assessments.

The committee inquired regarding the Fiscal Note and the impact on local governments, the current process of disputing a property assessment and the existing confidential agreements between counties and realtors.

**Hollie Ann Strang**, Idaho Assessors, **Justin Baldwin**, Gooding County Assessor, **Josh Dison**, Elmore County Assessor, **Seth Grigg**, Idaho Association of Counties, and **Brian Stender**, Canyon County Assessor testified **in opposition** of **H 625** citing concerns regarding the possible increase in appeals.

**Russ Hendricks**, Idaho Farm Bureau Federation testified **in support** of **H 625**, stating, this legislation requires assessors to simply show their work and residents have a difficult time acquiring evidence because the necessary information is not readily available.

**MOTION:** **Rep. Wroten** made a motion to **HOLD H 625** in committee. **Motion carried by voice vote.**

**RS 31570:** **Rep. Ehlers** presented **RS 31570**, proposed legislation with a minor technical change to replace **H 625**.

**ORIGINAL MOTION:** **Rep. Wroten** made a motion to return **RS 31570** to the sponsor.

**SUBSTITUTE MOTION:** **Rep. Monks** made a motion to introduce **RS 31570** and recommend it be sent directly to the Second Reading Calendar.

**In support** of the original motion, **Reps. Weber, Raymond** and **Pickett** cited concerns the legislation is in search of a problem and the possibility of placing additional costs onto the counties.

**In support** of the substitute motion, **Reps. Boyle** and **Monks** cited concerns regarding the amount of resources available to government versus the lack of resources available to taxpayers. This legislation is about supporting taxpayers and if the assessments and evidence are sufficient, there is no need for concerns.

**ROLL CALL  
VOTE ON  
SUBSTITUTE  
MOTION:**

**Rep. Boyle** requested a roll call vote. **Substitute Motion failed by a vote of 7 AYE and 9 NAY. Voting in favor** of the motion: **Reps. Cannon, Ehlers, Dixon (1), Shepherd, Durrant, Monks and Boyle. Voting in opposition** to the motion: **Reps. Weber, Cheatum, Cornilles, Mickelsen, Pickett, Raymond, Wroten, Necochea and Burns.**

**ROLL CALL  
VOTE ON  
ORIGINAL  
MOTION:**

**Rep. Cheatum** requested a roll call vote. **Original Motion carried by a vote of 9 AYE and 7 NAY. Voting in favor** of the motion: **Reps. Weber, Cheatum, Cornilles, Mickelsen, Pickett, Raymond, Wroten, Necochea and Burns. Voting in opposition** to the motion: **Reps. Cannon, Ehlers, Dixon(1), Shepherd, Durrant, Monks and Boyle.**

**RS 31559:**

**Rep. Ehlers** presented **RS 31559**, regarding the pending rules by the Idaho State Tax Commission.

**MOTION:**

**Rep. Wroten** made a motion to introduce **RS 31559** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote. Rep. Cannon** will sponsor the bill on the floor.

**RS 31560:**

**Rep. Ehlers** presented **RS 31560**, regarding the pending rules presented by the Idaho Board of Tax Appeals.

**MOTION:**

**Rep. Mickelson** made a motion to introduce **RS 31560** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote. Rep. Cannon** will sponsor the bill on the floor.

**MOTION:**

**Rep. Burns** made a motion to approve the minutes from February 26, 2024. **Motion carried by voice vote.**

**ADJOURN:**

There being no further business to come before the committee, the meeting adjourned at 10:14 a.m.

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Representative Cannon  
Chair

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Lisa Hendricks  
Secretary