

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, March 05, 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:** Representative Dixon (1)

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 564: **Rep. Burns** presented **H 564**, legislation directing how to implement the Homeowner's Exemption in a uniform manner for properties going from a rental to a primary residence. Rep. Burns explained the formula used to apply the Homeowner's Exemption and how the legislation is good tax policy.

MOTION: **Rep. Wroten** made a motion to **HOLD H 564** in committee.

Hollie Ann Strang Idaho Assessors, **Max Pond**, Idaho Realtors, and **Annette Dygert**, Idaho Association of County Treasurers, testified **in support** of **H 564**, stating, the legislation adds clear, concise language and allows the counties to be uniform in how the Homeowner's Exemption is handled.

VOTE ON MOTION: **Chairman Cannon** called for a vote on the motion to **HOLD H 564** in committee. **Motion carried by voice vote.**

RS 31590: **Rep. Burns** presented **RS 31590**, proposed legislation containing a minor change to **H 564**.

MOTION: **Rep. Mickelsen** made a motion to introduce **RS 31590** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote.** **Rep. Burns** will sponsor the bill on the floor.

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:15 a.m.

Representative Cannon
Chair

Lisa Hendricks
Secretary