

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, January 19, 2017

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Collins, Vice Chairman Trujillo, Representatives Moyle, Raybould, Anderst, Dayley, Hartgen, Kauffman, Chaney, Nate, Thompson, Gestrin, Stevenson, Troy, Erpelding, Gannon

**ABSENT/
EXCUSED:** Rep. Gestrin

GUESTS: Cynthia Adrian, Marni Odermann, Doreen Warren, Tom Shaner, Idaho State Tax Commission; Françoise Cleveland, AARP-Idaho; Melissa Nelson, ISCPA; Miguel Legarreta, Associated Taxpayer; Skip Smyser

Chairman Collins called the meeting to order at 9:00 A.M.

RS 24813: **Tom Shaner**, Idaho State Tax Commission, presented **RS 24813** concerning spousal tax relief. The proposed legislation corrects repeals and replaces code numbers and corrects references to various statutes. Mr. Shaner explained that the proposed legislation promotes transparency and helps software developers.

MOTION: **Rep. Dayley** made a motion to introduce **RS 24813**. **Motion carried by voice vote.**

RS 24815: **Tom Shaner**, Idaho State Tax Commission, presented **RS 24815** concerning perfected protest. The proposed legislation clarifies the process a taxpayer must follow to file a protest appeal, strikes language that conveys contradictory and confusing information, adjusts grammatical components per the recommendation of Legislative Services, and adds language and procedures related to the filing of a perfected protest. In response to various questions and concerns regarding the burden on taxpayers in the appeals process, Mr. Shaner reiterated that the Tax Commission is heavily invested in providing sufficient time and resources to assure tax payers have adequate access to the appeals process.

MOTION: **Rep. Anderst** made a motion to introduce **RS 24815**. **Motion carried by voice vote.**

RS 24816: **Tom Shaner**, Idaho State Tax Commission, presented **RS 24816** concerning administrative redetermination. This proposed legislation amends a part of Idaho code to provide language establishing that individuals who submit a protest have a right to an independent redetermination if their first protest is denied. Mr. Shaner explained that this proposed legislation would implement a specific review agency within the tax commission, composed of existing staff, to oversee the redetermination process. The proposed legislation also contains language that limits the communication between the original evaluators, and the redetermination evaluators.

MOTION: **Rep. Moyle** made a motion to introduce **RS 24816**. **Motion carried by voice vote.**

RS 24833: **Tom Shaner**, Idaho State Tax Commission, presented **RS 24833** concerning tobacco permit terminology. The proposed legislation corrects obsolete language within **Idaho Code 63-255** to create clarity and transparency.

MOTION: **Rep. Raybould** made a motion to introduce **RS 24833**. **Motion carried by voice vote.**

RS 24814: **Tom Shaner**, Idaho State Tax Commission, presented **RS 24814** concerning Internal Revenue Code. This proposed legislation updates references to the Internal Revenue Code and conforms Idaho income tax to the Internal Revenue Code that affects taxable years beginning in 2016.

MOTION: **Rep. Kauffman** made a motion to introduce **RS 24814**. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 9:46 A.M.

Representative Collins
Chair

Fred Swanstrum
Secretary