

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, January 23, 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. Troy, Rep. Chaney

**GUESTS:** Alan Dornfest, Pam Waters, Marni Odermann, Cynthia Adrian, Don Anderson, Don Williams, Doreen Warren, Idaho State Tax Commission; Roger Seiber, Wine Institute; Katrina Basle; Miguel Legarreta, Associated Taxpayers; Breland Draper, IORC; Francoise Cleveland, AARP Idaho

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

**MOTION:** **Rep. Dayley** made a motion to approve the minutes of January 18, 2017. **Motion carried by voice vote.**

**MOTION:** **Rep. Trujillo** made a motion to approve the minutes of January 19th, 2017. **Motion carried by voice vote.**

**RS 24821:** **Cynthia Adrian**, Tax Policy Specialist, Idaho State Tax Commission, presented **RS 24821** concerning grocery tax credit language. The proposed legislation removes obsolete language regarding scheduled increases.

**MOTION:** **Rep. Erpelding** made a motion to introduce **RS 24821**. **Motion carried by voice vote.**

**RS 24822:** **Alan Dornfest**, Property Tax Policy Bureau Chief, Idaho State Tax Commission, presented **RS 24822** concerning the valuation of rate regulated electric companies. The proposed legislation amends **Idaho Code 63-205** to include a fixed capitalization rate to account for flotation costs.

**MOTION:** **Rep. Thompson** made a motion to introduce **RS 24822**. **Motion carried by voice vote.**

**RS 24885:** **Alan Dornfest**, Idaho State Tax Commission, presented **RS 24885** concerning property tax relief and Roth IRA distribution. This proposed legislation amends **Idaho Code 63-701** by removing a portion requiring a nontaxable portion of a Roth IRA distribution.

**MOTION:** **Rep. Trujillo** made a motion to introduce **RS 24885**. **Motion carried by voice vote.**

**RS 24834:** **Marni Odermann**, Sales Tax Policy Specialist, Idaho State Tax Commission, presented **RS 24834** concerning nonresident vehicle exemptions. The proposed legislation changes the number of days nonresidents can use certain vehicles, vessels, or trailers if the vehicles were purchased exempt from Idaho Tax. The change will harmonize differing policy language.

**MOTION:** **Rep. Thompson** made a motion to introduce **RS 24834**. **Motion carried by voice vote.**

**RS 24878:** **Don Williams**, Tax Policy Specialist, Idaho State Tax Commission, presented **RS 24878** concerning wine direct shipper licenses. The proposed legislation would amend **Idaho Code 23-1331** to provide a technical correction regarding wine shipper permits. In response to a question regarding past issues, Tax Specialist, **Don Anderson**, Idaho State Tax Commission, explains the necessity of the change in correcting a legislative oversight.

**MOTION:** **Rep. Erpelding** made a motion to introduce **RS 24878**. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting was adjourned at 9:23 A.M.

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Representative Collins  
Chair

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Fred Swanstrum  
Secretary