

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, January 26, 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. Erpelding

**GUESTS:** Don Anderson, Alan Dornfest, Pam Waters, Cynthia Adrian, Marni Odermann, Doreen Warren, Don Williams, Idaho State Tax Commission; Miguel Legarreta, ATI; Jane Wittmeyer, Wittmeyer and Associates; Françoise Cleveland, AARP Idaho; Donna Yule, IPEA; Elizabeth Criner, ISDA, NWFPA

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

**MOTION:** **Rep. Dayley** made a motion to approve the minutes of Monday, January 23, 2017. **Motion carried by voice vote.**

**MOTION:** **Rep. Trujillo** made a motion to approve the minutes of Tuesday, January 24, 2017. **Motion carried by voice vote.**

**RS 24985:** **Jim Clark**, JC and Associates, presented **RS 24985** concerning limits on vacation rentals. The proposed legislation will provide a statewide standard for the taxation of online lodging marketplaces.

**MOTION:** **Rep. Thompson** made a motion to introduce **RS 24985**. **Motion carried by voice vote.**

**RS 25047C1:** **Rep. Moyle** presented **RS 25047C1** concerning a revision to individual and corporate tax. The proposed legislation will implement various tax reductions and provide tax exemptions for individuals.

**MOTION:** **Rep. Anderst** made a motion to introduce **RS 25047C1**. **Motion carried by voice vote.**

**RS 25048:** **Rep. Trujillo** presented **RS 25048** concerning personal property tax exemptions. The proposed legislation raises the \$100,000 exemption mark to \$250,000.

**MOTION:** **Rep. Anderst** made a motion to introduce **RS 25048**. **Motion carried by voice vote.**

**H 29:** **Cynthia Adrian**, Tax Policy Specialist, Idaho State Tax Commission, presented **H 29** concerning the grocery tax credit amount. This bill removes obsolete language.

**MOTION:** **Rep. Thompson** made a motion to send **H 29** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Gestrin** will sponsor the bill on the floor.

**H 30:** **Alan Dornfest**, Property Tax Bureau Chief, Idaho State Tax Commission, presented **H 30** concerning electric utilities. The legislation creates a specific amount to be included in the capitalization rate to account for flotation costs.

**MOTION:** **Rep. Trujillo** made a motion to send **H 30** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Trujillo** will sponsor the bill on the floor.

- H 31:** **Alan Dornfest**, Idaho State Tax Commission, presented **H 31** concerning property tax relief. The legislation deals with the income determination for the circuit breaker property tax exemption program. The amendment would exclude the nontaxable portion of the Roth IRA distribution to correct distribution complications.
- MOTION:** **Rep. Chaney** made a motion to send **H 31** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Chaney** will sponsor the bill on the floor.
- H 32:** **Marni Odermann**, Idaho State Tax Commission, presented **H 32** concerning nonresident vehicle sales tax exemptions. The legislation amends **Idaho Code 63-3622R** to create congruency between registration periods and harmonize language across various exemptions.
- MOTION:** **Rep. Nate** made a motion to send **H 32** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Nate** will sponsor the bill on the floor.
- H 33:** **Don Williams**, Tax Policy Specialist, Idaho State Tax Commission, presented **H 33** concerning wine direct shipper permits. The legislation makes a technical correction that adds "wine direct shippers" to existing Idaho Code to allow Idaho State Police Alcohol Beverage Control to revoke a wine shipper permit for failure to comply with state laws.
- MOTION:** **Rep. Troy** made a motion to send **H 33** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Troy** will sponsor the bill on the floor.
- ADJOURN:** There being no further business to come before the committee, the meeting was adjourned at 9:42 A.M.

---

Representative Collins  
Chair

---

Fred Swanstrum  
Secretary