

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Wednesday, March 01, 2017

TIME: 8:00 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:** None

GUESTS: Lauren Pollard, Rand Spinak, IDHOA Inc.; Marc Carignan, Gem Accounts; Jim Reed, RCDB; Tom Shaner, ISTC; Harold Ott, IRSA; Christian Welp, Catholic Church; Miguel Legarreta, Associated Taxpayers of Idaho; Derek Pollard, Elizabeth Criner, NWFPA; Jason Krezenbeck, Lobby Idaho, Expedia; Russel Westerberg, RMP; Teresa Baker, IAC; Alex Larsen, IAC; John Eaton, Realtors

Chairman Collins called the meeting to order at 8:18 A.M.

RS 25408C1: **Rep. Moyle.** presented **RS 25408C1** concerning tax exemptions for new and existing plants. This proposed legislation addresses concerns with similar legislation in the past by changing the word "resolution" to "ordinance" and adding the word "uniformly."

MOTION: **Rep. Chaney** made a motion to introduce **RS 25048C1** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote.** **Reps. Gannon and Erpelding** requested they be recorded as voting **NAY.** **Rep. Moyle** will sponsor the bill on the floor.

RS 25327: **Rep. Vander Woude** presented **RS 25327** concerning tax credits for special needs children and low-income families. The proposed legislation provides an 80% tax credit for those who donate to the scholarship and alleviates increases to the education budget.

MOTION: **Rep. Anderst** made a motion to introduce **RS 25327.** **Motion carried by voice vote.**

H 216: **Pam Eaton** President and C.E.O. of Idaho Lodging and Restaurant Association, presented **H 216.** The legislation was created to deal with the short-term rental marketplace and protects property rights of both those renting their homes and the neighbors near rentals. **H 216** does a variety of things such as providing definitions of these marketplaces, puts in place procedures to ensure taxes are due, ensures localities cannot create policies with the direct intention of preventing the existence of these marketplaces, and also provides guidelines to help property owners protect their property values if rentals cause problems.

John Eaton, Government Affairs Director for Idaho Association of Realtors, spoke **in support** of the legislation, explaining this assures the language both ensures the cities ability to regulate rental marketplaces while simultaneously limiting their power enough to prevent them from outright preventing the marketplaces from existing.

Teresa Baker, Idaho Association of Counties, spoke **in opposition** of the legislation with concerns from the Idaho Association of Counties.

Derek Pollard, a Meridian resident, spoke **in support** of the legislation because it prevents unfair targeting of rental places and protects property rights.

MOTION: **Rep. Trujillo** made a motion to send **H 216** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote. Rep. Trujillo** will sponsor the bill on the floor.

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 9:13 A.M.

Representative Collins
Chair

Fred Swanstrum
Secretary