

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, March 22, 2022

**TIME:** 9:00 A.M.

**PLACE:** Room EW42

**MEMBERS:** Chairman Harris, Vice Chairman Addis, Representatives Moyle, Chaney, Gestrin, Dixon, Nichols, Kauffman, Adams, Cannon, Hartgen, Manwaring (Tovey), Okuniewicz, Weber, Shepherd, Necochea, Ruchti

**ABSENT/  
EXCUSED:** Representative (s) Kauffman, Nichols

**GUESTS:** The sign-in sheet will be retained in the committee secretary's office; following the end of the session the sign-in sheet will be filed with the minute in the Legislative Library.

**S 1259:** **Rep. Adams** presented **S 1259**. This proposed legislation would allow low-income homeowners of a certified family home to apply for the circuit breaker property tax-relief plan by exempting the payment they receive from the state for caring for someone with a disability in their home. This does not make their income tax-exempt, but it only applies to the circuit breaker. This program is saving the state a lot of money. A certified family home is compensated \$54 a day, about \$20,000 annually. But if these members are institutionalized, it would be \$273 per day, or closer to \$100,000 a year. This program saves the state \$80,000 a year. Applying this calculation to the 3,000 residents that are being cared for will bring the total saving from this program to about \$240 million. Rep. Adams clarified the circuit breaker applies only to people over the age of 65 making less than \$32,230 a year.

**Ms. Marilyn Sword** representing the Idaho Caregiver Alliance - expressed her support for this legislation. The Idaho Caregiver Alliance is a statewide coalition of over 1,000 caregivers, organizations, and agencies that work together to raise awareness of the impact of unpaid family caregivers and to advocate for policies and practices that support family caregivers across the lifespan. Many of Idaho's 2,500 certified family providers are among the members. These families provide home care for adults with developmental or intellectual disabilities, mental illness, or vulnerable seniors. They receive payment for this service that is counted as income by the state of Idaho but not by the IRS. This aligns with low-income eligibility providers to apply for the circuit breaker on their property tax. Based on estimates from the Tax Commission and the Department of Health and Welfare, there are about 665 certified family homes that would be eligible for this relief and with the fiscal impact of about 450,000 dollars annually. Currently, the value of homes has increased dramatically while incomes may have remained stagnant. This small accommodation to families who are caring for vulnerable loved ones is a small price to pay to keep families together in their homes.

**Ms. Christine Pisani**, Executive Director of the Idaho Council on Developmental Disabilities, explained that the council is authorized by federal and state law to monitor service systems and policies and to advocate for improved services that enable Idahoans with intellectual and developmental disabilities to live meaningful lives included in their home communities. The council supports **S 1259**. This legislation allows a residential option for seniors and people with disabilities that require meeting specific criteria to be certified. There are currently 2,532 certified family homes state-wide serving 3,000 residents. Of those 3,000 residents, 2,384 individuals are people with intellectual and developmental disabilities. Ms. Pisani also serves as the Vice-Chair of the Community Care Advisory Council. This council is comprised of 20 members either appointed by the organizations and/or agencies represented on the council, it is a forum for stakeholders that are invested in assisted living facilities or certified family homes. An important role of this council is to make policy recommendations regarding the coordination of licensing and enforcement standards in residential care in assisted living facilities and certified family homes as well as provision of services to residents in those settings. In January the council unanimously endorsed this proposed legislation and urges the Idaho legislature to pass this important bill. With the rising cost of housing, this property tax relief is critical to this essential set of care providers. This legislation will go a long way to help certified family homes continue to keep their homes and provide the necessary support to individuals with disabilities and seniors. The Idaho Council on Developmental Disabilities and the Community Care Advisory Council support this legislation.

**Ms. Francoise Cleveland**, Associate State Director for AARP Idaho and member of the State's Community Care Advisory Council, expressed the support of this legislation on behalf of AARP. Long-term services and support offer individuals and families a choice in settings to meet their unique needs and delay the necessity for more expensive institutional care. These homes serve as an important resource to a few thousand across the state, many of whom are vulnerable, older adults. These homes provide a small family-style living arrangement, well ensuring the safety of the resident through state oversight. Unfortunately, low-income families are at risk of losing their homes due to the rising cost of property taxes over which they have no control. By aligning with IRS guidance on what is considered income, there are wins on multiple accounts. In this case, it would allow for older Idahoans to age in their own homes and communities, it provides that same home for up to four qualified adults, and the taxpayer may save the cost from providing more costly care.

**Ms. Jo Vasco**, Certified Family Home Provider for her autistic son Isaac, expressed her support for this legislation. The money she is currently receiving is helping her remain in her home and take care of her son. But, with the cost of living going up, it's becoming harder to stay in the home. These homes provide a home environment for not only family members, but other people's family members. This program is important as it could help maintain and repair the homes, live in them, and keep family members and clients in the homes.

**Ms. Hannah Litke**, a care provider for individuals with intellectual disabilities, expressed her support for this legislation. This legislation represents a large savings for the state of Idaho, due to the growing population and rising costs of living. Idaho is investing a lot of money in medical care and the certified family home program provides a similar service with a fraction of the cost. She encourages people to keep doing the Idaho way of caring for people in their homes in a cost-effective way.

**MOTION:** Rep. Chaney made a motion to send **S 1259** to the floor with a **DO PASS** recommendation. **Motion carried by a voice vote.** Rep. Adams will sponsor the bill on the floor.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:27 a.m.

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Representative Harris  
Chair

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Anna Maria Mancini  
Secretary