

MINUTES
SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE

DATE: Thursday, February 22, 2024

TIME:

PLACE: Room WW53

MEMBERS PRESENT: Vice Chairman Schroeder, Acting Senator Ricks (Ricks), Senators Cook, Adams, Bernt, Trakel, Rabe, and Just

ABSENT/ EXCUSED: Senator Grow

NOTE: The sign-in sheet, testimonies and other related materials will be retained with the minutes in the committee's office until the end of the session and will then be located on file with the minutes in the Legislative Services Library.

CONVENED: **Vice Chairman Schroeder** convened the meeting of the Senate Local Government and Taxation Committee (Committee) at 3:04 p.m.

RS 31310 Relating to Income Tax Refunds. **Senator Zuiderveld** requested unanimous consent for referral of **RS 31310** to a privileged committee for printing. She explained that this legislation created a choose life Idaho fund. The fund would be managed by the State Treasurer. Donations could be made by designating a donation on individual tax returns or making a bequest or other donation. The purpose of this fund was to provide grants to support life-affirming pregnancy resource centers.

DISCUSSION: **Senator Bernt** asked whether there were other similar funds. **Senator Zuiderveld** cited Idaho Fish and Game, Children's Trust, Special Olympics, and Veterans Support funds as existing similar funds.

Senator Just clarified that one could contribute by checking the box on his or her tax returns.

Senator Rabe asked whether there was a reason the RS was coming after the 36th day of the session. **Senator Zuiderveld** explained that the RS first went to the Transportation Committee. It was later determined that the Local Government and Taxation Committee was the appropriate committee.

MOTION: **Senator Trakel** asked for unanimous consent to send **RS 31310** to a privileged committee for printing. **Senator Rabe** objected.

H 488 **Representative Cannon** presented **H 488**. Idaho Code §63-3042A provided that a credit card statement was documentation that a purchase was made. The Idaho State Tax Commission (Commission) had taken the position that the credit card statement was proof that the taxpayer made the purchase, but it did not establish that the purchase was for a deductible purpose. **H 488** provided that a credit card statement, or similar documentation, with a sworn statement from the taxpayer regarding the purpose of the purchase, was sufficient documentation of the deductibility of the purchase.

DISCUSSION: **Senator Just** noted that credit card statements did not contain much information. He clarified that this bill trusted the taxpayer's statement of the purpose of the purchase. **Representative Cannon** affirmed that the taxpayer's statement identifying the deductible portion of the purchase was adequate proof.

Senator Just asked whether the Commission had approved this bill. **Representative Cannon** wasn't certain, but the Commission had taken the position that the credit card statement alone was inadequate documentation of the deductibility of the purchase.

MOTION: **Senator Bernt** moved to send **H 488** to the floor with a **do pass** recommendation. **Senator Trakel** seconded the motion. The motion passed by **voice vote**.

MINUTES APPROVAL: February 8, 2024. **Senator Cook** moved to approve the Minutes of February 8, 2024. **Vice Chairman Schroeder** seconded the motion. The motion passed by **voice vote**.

ADJOURNED: There being no further business at this time, **Vice Chairman Schroeder** adjourned the meeting at 3:17 p.m.

Senator Ricks (Ricks)
Chair

Meg Lawless
Secretary