

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, January 29, 2024

**TIME:** 9:30 A.M.

**PLACE:** Room EW42

**MEMBERS:** Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/  
EXCUSED:** Representative Durrant

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

**Vice Chairman Cannon** called the meeting to order at 9:30 A.M.

**MOTION:** **Rep. Burns** made a motion to approve the minutes of January 17, 2024, and January 18, 2024. **Motion carried by voice vote.**

**DOCKET NO. 35-0101-2301:** **Cynthia Adrian**, Tax Research Specialist, Idaho State Tax Commission, presented **Docket No. 35-0101-2301**, stating this rule relieves the confusion surrounding the credit for taxes paid in relation to an affected business entity.

**MOTION:** **Rep. Ehlers** made a motion to approve **Docket No. 35-0101-2301**. **Motion carried by voice vote.**

**DOCKET NO. 35-0101-2302:** **Cynthia Adrian**, Tax Research Specialist, Idaho State Tax Commission, presented **Docket No. 35-0101-2302**, stating this change is necessary to conform with the Internal Revenue Service Code in regards to e-file requirements for W-2s.

**MOTION:** **Rep. Raymond** made a motion to approve **Docket No. 35-0101-2302**. **Motion carried by voice vote.**

**DOCKET NO. 35-0102-2301:** **Tom Shaner**, Research Manager, Idaho State Tax Commission, stated **Docket No. 35-0102-2301** removes two examples which no longer reflect current law.

**MOTION:** **Rep. Cheatum** made a motion to approve **Docket No. 35-0102-2301**. **Motion carried by voice vote.**

**DOCKET NO. 35-0108-2301:** **Tom Shaner**, Research Manager, Idaho State Tax Commission, presented **Docket No. 35-0108-2301**, stating, because of duplicity, two rules were removed and editing was completed for ease of reading. Mr. Shaner confirmed there were no objections from mining industry.

**MOTION:** **Rep. Weber** made a motion to approve **Docket No. 35-0108-2301**. **Motion carried by voice vote.**

**DOCKET NO. 36-0101-2301:** **Travis VanLith**, Tax Specialist, Idaho Board of Tax Appeals, presented **Docket No. 36-0101-2301**, stating, the changes made to this rule reflect a comprehensive review of this chapter by stakeholders, an attempt to reduce regulations and to ensure compliance with existing statute. Mr. VanLith relayed there were no material changes to the rules.

In response to committee questions, **Mr. VanLith** stated the changes regarding the chairman are covered in statute, are not substantive and are only internal procedures. The Liberal Construction section changes are only dealing with the Mission Statement of the board, do not need to be included in a rule and has not caused any issues with the board. They received comments from an outside agency and they recommended the language be removed.

**MOTION:** **Rep. Manwaring** made a motion to approve **Docket No. 36-0101-2301** with the exception of Sections 20, 21 and 36.

**Rep. Shepherd** indicated he sees nothing wrong with leaving the language regarding an efficient, just and economical hearing in the rule and removing it would create other problems.

**VOTE ON MOTION:** **Vice Chairman Cannon** called for a vote on the motion to approve **Docket No. 36-0101-2301** with the exception of Sections 20, 21 and 36. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:59 A.M.

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Representative Cannon  
Vice Chair

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Lisa Hendricks  
Secretary