

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, February 06, 2024

TIME: 9:00 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:**

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.

Chairman Monks called the meeting to order at 9:00 a.m.

MOTION: **Rep. Burns** made a motion to approve the minutes from January 31, 2024. **Motion carried by voice vote.**

RS 31035: **Rep. Cannon** presented **RS 31035**, proposed legislation clarifying a credit card statement, or other documentation from a financial institution, coupled with a sworn statement the expense was incurred for an eligible deduction, establishes a taxpayer's right to claim a deduction. Rep. Cannon remarked a law was passed in a previous session indicating a credit card statement may be used instead of a receipt, however, problems arose because a credit card statement does not go into enough detail for the Idaho Tax Commission to be able to verify the deduction's eligibility.

MOTION: **Rep. Weber** made a motion to introduce **RS 31035**.

Responding to questions by the committee, **Rep. Cannon**, stated the definition of a sworn statement would be an affidavit or a statement signed under oath.

VOTE ON MOTION: **Chairman Monks** called for a vote on the motion to introduce **RS 31035**. **Motion carried by voice vote.**

H 445: **Rep. Cannon** presented **H 445**, legislation to reduce the amount of interest a taxpayer is required to pay during the audit process by only allowing interest to accrue during the time the Idaho State Tax Commission is performing their required duties.

MOTION: **Rep. Raymond** made a motion to send **H 445** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Cannon** will sponsor the bill on the floor.

H 449: **Rep. Ehlers** presented **H 449**, legislation providing a penalty to taxpayers who claim more than one homestead exemption. The legislation also allows the Secretary of State to verify if citizens are voting and/or running for office where their primary residence is located.

MOTION: **Rep. Wroten** made a motion to send **H 449** to the floor with a **DO PASS** recommendation.

In opposition to the motion, **Rep. Necochea** stated she appreciates the intent of this legislation, however, she feels the existing penalties are sufficient and is concerned it may affect some taxpayers, who simply made a mistake caused by oversight, too harshly.

**VOTE ON
MOTION:**

Chairman Monks called for a vote on the motion to send **H 449** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote. Rep. Necochea** requested to be recorded as voting **NAY. Rep. Ehlers** will sponsor the bill on the floor.

ADJOURN:

There being no further business to come before the committee, the meeting adjourned at 9:17 a.m.

Representative Monks
Chair

Lisa Hendricks
Secretary