

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Wednesday, January 11, 2012

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

**PLACE:** Room EW42

**MEMBERS:** Chairman Lake, Vice Chairman Collins, Representative(s) Barrett, Moyle, Raybould, Roberts, Schaefer, Smith(24), Wood(35), Bedke, Harwood, Barbieri, Bayer, Ellsworth, Gibbs, Killen, Burgoyne, Rusche

**ABSENT/  
EXCUSED:** Representative(s) Barrett, Roberts, Bedke, Killen

**GUESTS:** McKinsy Miller, Gallatin Public Affairs; Benjamin Davenport, and Max Greenlee, Risch Pisca; Dan John, State Tax Commission; Randy Nelson, Associated Taxpayers of Idaho

**Chairman Lake** called the meeting to order at 9:03 am.

**Chairman Lake** welcomed back **Rep. Gibbs**. He also welcomed the new Committee Secretary, **Janet Failing** and the new Page, **Abigail Morse**. Abigail is a High School Senior from Lewiston, Idaho.

Subcommittee Appointments - **Chairman Lake** stated that the Subcommittees will continue as they were last year and as noted in the Committee folders. There will be a change to the list in the folders. Move **Rep. Ellsworth** from Subcommittee 3 (Income Tax and Credits) to Subcommittee 1 (Rules).

Agendas will be distributed via email, rather than delivered to floor desk.

**RS 20760:** **Dan John**, appearing as spokesman for the Tax Commission, presented **RS 20760** to the Committee. This is the annual reference to update Idaho Code to the Internal Revenue Code.

**MOTION:** **Rep. Wood(35)** made a motion to introduce **RS 20760** and send it directly to the second reading calendar. **Motion carried by voice vote**. Rep. Wood(35) will sponsor the bill on the floor.

**RS 20771:** **Dan John**, appearing as spokesman for the Tax Commission, presented **RS 20771** to the Committee. This legislation deals with exemptions and the simplification of code language. Mr. John will bring a subject matter expert to the House hearing. **Rep. Rusche** questioned where the changes came from, and whether the counties were involved. Mr. John explained that all exemptions are in Chapter 63, under different titles. Most are in Title 6, and this brings them all together by reference.

**MOTION:** **Rep. Raybould** made a motion to introduce **RS 20771**. **Motion carried by voice vote**.

**RS 20774:** **Dan John**, appearing as spokesman for the Tax Commission, presented **RS 20774** to the Committee. This legislation addresses the valuation of forest land. The Committee on Forest Taxation Methodology Replacement submitted this unanimous resolution. Mr. John will bring back a subject matter expert to the House hearing. **Rep. Rusche** asked if it is appropriate to use year 2011 as a base. This question will be addressed at the hearing.

**MOTION:** **Rep. Rusche** made a motion to introduce **RS 20774**. **Motion carried by voice vote**.

**RS 20785:** **Dan John**, appearing as spokesman for the Tax Commission, presented **RS 20785** to the Committee. This legislation makes minor adjustments to Sections 27-120, 39-1332 and 40-802. Change the date information is due from the first Monday in July to the first Monday in August so it can be actual data. Section 4 addresses erroneous levies correction procedure. Section 5 clarifies to the State Board of Education that the Tax Commission is to provide property tax values rather than the County Auditor.

**MOTION:** **Rep. Collins** made a motion to introduce **RS 20785**. **Motion carried by voice vote.**

**Chairman Lake** requested that the members of the Committee take the Administrative Rules books with them at the end of the meeting.

**Vice Chairman Collins** stated that the Rules Subcommittee will meet on Tuesday, January 17, 2012.

**ADJOURN:** There being no further business to come before the committee, the meeting was adjourned at 9:25 am.

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Representative Lake  
Chair

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Janet Failing  
Secretary