

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, January 12, 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 Gibbs

**GUESTS:** Dan John, State Tax Commission; Joie McGarvin, Westerberg & Associates

**Chairman Lake** called the meeting to order at 9:01 am.

**RS 20755:** **Dan John**, appearing as spokesman for the Tax Commission, presented **RS 20755** to the Committee. This legislation cleans up language in the Idaho code and makes it similar to language used for treatment of military personnel. The exemption is for vehicles purchased and licensed in other states and brought temporarily to Idaho.

**MOTION:** **Rep. Smith(24)** made a motion to introduce **RS 20755**. **Motion carried by voice vote.**

**RS 20758:** **Dan John**, appearing as spokesman for the Tax Commission, presented **RS 20758** to the Committee. This legislation allows for a minor change to the statute which currently allows for payment fees for ACH credit and debit transactions mandated by state law over \$100,000. Payment fees will be allowed for third-party electronic payment transaction processing companies.

**MOTION:** **Rep. Collins** made a motion to introduce **RS 20758**. **Motion carried by voice vote.**

**RS 20793:** **Dan John**, appearing as spokesman for the Tax Commission, presented **RS 20793** to the Committee. This legislation addresses the confusions between application period and sales tax exemption from use tax period. This legislation would change from annual year to fiscal year.

**MOTION:** **Rep. Wood(35)** made a motion to introduce **RS 20793**. **Motion carried by voice vote.**

**RS 20848:** **Dan John**, appearing as spokesman for the Tax Commission, presented **RS 20848** to the Committee. This legislation is a cost saving measure to allow taxpayers to receive better notification. It will allow a change from sending documents via certified mail to sending via first class mail. Certified mail will still be allowed, but is not required. This will only be in effect for one year. This is a trial attempt and the Tax Commission will need to update the Committee after one year on whether it is successful or not. In answer to committee questions, Mr. John stated that the Manager of Audit/Collection Bureau will address the Committee when the bill comes back for a public hearing. In addition, the Tax Commission will bring a primer of the different mailings that will be effected.

**MOTION:** **Rep. Rusche** made a motion to introduce **RS 20848**. **Motion carried by voice vote.**

Reminder that there will not be a meeting on Friday (January 13, 2012). There will be a full committee meeting on Monday (January 16, 2012) and a Rules Subcommittee meeting on Tuesday (January 17, 2012) at 8:30 am.

**ADJOURN:** There being no further business to come before the committee, the meeting was adjourned at 9:16 am.

---

Representative Lake  
Chair

---

Janet Failing  
Secretary