

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Wednesday, January 09, 2013

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Collins, Vice Chairman Wood(35), Representatives Barrett, Moyle, Raybould, Denney, Anderson(31), Anderst, Dayley, Hartgen, Kauffman, Patterson, Burgoyne, Erpelding, Meline

**ABSENT/
EXCUSED:** None.

GUESTS: Cynthia Adrian, Idaho State Tax Commission; McLean Russell, Idaho State Tax Commission; Russell Westerberg, Westerberg & Associates; Raeleen Welton, Westerberg & Associates, Ed Hawley, Admin. Rules; N.C. Clayville, DFM; Michael Chakarun, Idaho State Tax Commission; Benjamin Davenport, Associated Taxpayers; Steve Wynn, Idaho State Tax Commission; Ken Roberts, Idaho State Tax Commission; Tony Smith, Benton Ellis; Bert Manley, Idaho Education Association.

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

DOCKET NO. 35-0101-1201: **Cynthia Adrian**, Idaho Tax Commission, presented **Docket No. 35-0101-1201**, Income Tax Administrative Rules.

MOTION: **Rep. Wood (35)** made a motion to approve **Docket No. 35-0101-1201**. **Motion carried by voice vote**. **Rep. Barrett** requested to be recorded as voting **NAY**.

DOCKET NO. 35-0101-1202: **Cynthia Adrian**, Idaho Tax Commission, presented **Docket No. 35-0101-1202**, Income Tax Administrative Rules.

MOTION: **Rep. Wood (35)** made a motion to approve **Docket No. 35-0101-1202**. **Motion carried by voice vote**.

DOCKET NO. 35-0201-1201: **Cynthia Adrian**, Idaho Tax Commission, presented **Docket No. 35-0201-1201**, Administration and Enforcement Rules.

MOTION: **Rep. Burgoyne** made a motion to approve **Docket No. 35-0201-1201**. **Motion carried by voice vote**.

DOCKET NO. 35-0102-1201: **McLean Russell**, Idaho Tax Commission, presented **Docket No. 35-0102-1201**, Sales Tax Administrative Rules.

Chairman Collins recognized **Mike Chakarun**, Idaho Tax Commission, who clarified that the changes requested are consistent with the application of the statute. **Rep. Moyle** asked which statute this rule is associated with. **Mr. Russell** responded that **Idaho Statute 63-36-12, subsection 2 (h)** deals with the lease or rental of tangible personal property. **Idaho Statute 63-36-19** addresses the imposition and rate of sales tax. **Rep. Burgoyne** asked if Rule 37 was a negotiated rule. **Mr. Russell** stated that it was a negotiated rule. Due to time constraints, the presentation concluded and will continue on Thursday, January 10th.

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 10:19 a.m.

Representative Collins
Chair

Kathleen A. Simko
Secretary