

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, January 15, 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, Trujillo, Burgoyne, Erpelding, Meline

**ABSENT/  
EXCUSED:** Rep. Moyle

**GUESTS:** Brad Carlson, Idaho News Service; Mike Chakarun, Idaho State Tax Commission; Alan Dornfest, Idaho State Tax Commission; David Langhorst, Idaho State Tax Commission; N.L. Clayville, DFM; Raeleen Welton, Westerberg & Associates; Brody Aston, Lobby Idaho; Derek Santos, DFM; John Eaton, RFactors; Russell Westerberg, Local Government.

**Chairman Collins** called the meeting to order at 9:02 a.m.

**MOTION:** **Rep. Anderst** made a motion to approve the minutes of the January 10, 2013 meeting. **Motion carried by voice vote.**

**DOCKET NO. 35-0103-1205:** **Alan Dornfest**, Idaho State Tax Commission, clarified that if **Docket No. 35-0103-1205** is passed, the grammatical error in **Subsection 218.01** will be subsequently corrected by the Department of Administration.

**MOTION:** **Rep. Raybould** made a motion to approve **Docket No. 35-0103-1205** as presented. **Motion carried by voice vote.**

**RS 21613:** **Mike Chakarun**, Tax Policy Manager, Idaho State Tax Commission, presented **RS 21613** which would add a new section allowing a deduction for specific losses, commonly known as Ponzi type scheme. Unless sufficient income is earned in the year of the loss, the full deduction may not be taken. This is a fairness bill that would not tax the recovery of losses if recovered in a subsequent tax year.

**MOTION:** **Rep. Wood (35)** made a motion to introduce **RS 21613**. **Motion carried by voice vote.**

**RS 21616:** **Mike Chakarun**, Idaho State Tax Commission, presented **RS 21616** which proposes giving the Idaho State Tax Commission authority to release certain information to an individual, when theft of their identity has occurred.

**MOTION:** **Rep. Denney** made a motion to introduce **RS 21616**. **Motion carried by voice vote.**

**RS 21624:** **Mike Chakarun**, Idaho State Tax Commission, presented **RS 21624** which is an income tax technical correction bill.

**MOTION:** **Rep. Wood (35)** made a motion to introduce **RS 21624**. **Motion carried by voice vote.**

**RS 21645:** **Mike Chakarun**, Idaho State Tax Commission, presented **RS 21645** which relates to wholesale cigarette tax and when a permit is required. This would allow the Idaho State Tax Commission to track movement of cigarettes in Idaho and continue to receive annual payment from the Master Settlement Agreement.

**MOTION:** **Rep. Anderson (31)** made a motion to introduce **RS 21645**. **Motion carried by voice vote.**

**RS 21647:** **Mike Chakarun**, Idaho State Tax Commission, presented **RS 21647**. This would amend **Idaho Code section 73-121** and permit the Idaho State Tax Commission to translate tax information into other languages, allowing taxpayers to more fully comply with their income tax obligations. Mr. Chakarun believes that they can accomplish this utilizing current staffing and budget resources.

**MOTION:** **Rep. Kauffman** made a motion to introduce **RS 21647**. **Motion carried by voice vote**. **Rep. Barrett** requested being recorded as voting **NAY**.

**ADJOURN:** There being no further business to come before the committee, the meeting was adjourned at 9:38 a.m.

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Representative Collins  
Chair

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Kathleen Simko  
Secretary