

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, January 17, 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:** None.

GUESTS: Alan Dornfest, Idaho State Tax Commission; Mike Chakarun, Idaho State Tax Commission; Raeleen Welton, Westerberg & Associates; Benjamin Davenport, Associated Taxpayers; N.L. Clayville, DFM; Russell Westerberg, taxpayer; McKinsey Lyon, Gallatin.

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

MOTION: **Rep. Dayley** made a motion to approve the minutes of January 15, 2013 with the following correction: page 1, RS 21645, second sentence, omitting the word 'a' between the words 'and' and 'when'. **Motion carried by voice vote.**

RS 21650: **Mike Chakarun**, Tax Policy Manager, Idaho State Tax Commission, presented **RS 21650** which would align the reporting and paying of Idaho income tax withheld to the same reporting period as employee W-2 forms. This legislation would impact only large employers in the state that have a split monthly filing of taxes.

MOTION: **Rep. Wood (35)** made a motion to introduce **RS 21650**. **Motion carried by voice vote.**

RS 21652: **Mike Chakarun**, Idaho State Tax Commission, presented **RS 21652** which makes technical corrections to Title 23 Alcoholic Beverages related to reporting of beer shipments by out-of-state brewers and manufacturers. This would eliminate a report that is no longer needed as the information is collected through other means.

MOTION: **Rep. Kauffman** made a motion to introduce **RS 21652**. **Motion carried by voice vote.**

RS 21654: **Alan Dornfest**, Idaho State Tax Commission, presented **RS 21654**. This legislation would clarify **H 372** regarding the distribution of sales tax revenue used by counties to fund elections. This would codify the current practice being followed under a Temporary Rule.

MOTION: **Rep. Moyle** made a motion to introduce **RS 21654** with the corrected Statement Of Purpose. **Motion carried by voice vote.**

RS 21656: **Alan Dornfest**, Idaho State Tax Commission, presented **RS 21656** which makes several technical corrections to Idaho property tax law.

Subsection 1 requires taxing districts filing legal descriptions and maps of their boundaries to include contact information.

Subsection 2 would correct the date referred to in the occupancy statute to the same date found in the homeowner's exemption language.

Subsection 3 clarifies the requirement for abstracts of property tax roles that are prepared by county auditors to show increment values of revenue allocation areas.

Subsection 4 would provide an appeal of recovery of improperly granted homeowner's exemption.

Subsection 5 clarifies the date for filing a claim for the circuit breaker property tax relief to account for situations when a holiday falls on the usual filing deadline date.

Subsection 6 would extend the deadline to allow for corrections to erroneous property tax levies.

MOTION: **Rep. Meline** made a motion to introduce **RS 21656**. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 9:28 a.m.

Representative Collins
Chair

Kathleen A. Simko
Secretary