

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

- DATE:** Tuesday, January 29, 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:** Russell Westerberg, Cigar Association of America; Mike Chakarun, Idaho State Tax Commission; David Noland, Idaho State Tax Association; Debbie Coulson, Idaho State Tax Commission; Seth Grigg, Idaho Association of Counties; Kerry Ellen Elliott, Idaho Association of Counties; Bert Marley, IEA; N.L. Clayville, DFM; Benjamin Davenport, Associated Taxpayers of Idaho; Jeremy Pisca, Risch Pisca; Raeleen Welton, Westerberg & Associates.
- Chairman Collins** called the meeting to order at 9:00 a.m.
- MOTION:** **Rep. Raybould** made a motion to approve the minutes of January 24, 2013. **Motion carried by voice vote.**
- RS 21646:** **Mike Chakarun**, Idaho State Tax Commission, presented **RS 21646** which deals with businesses who fail to remit sales tax or employee withholding tax, often referred to as "trust taxes", to the State.
- This legislation would give the State Tax Commission express authority to petition a District Court to judicially enjoin the individual or entity from engaging in its trade or business until the trust taxes are paid. Mr. Chakarun stated that the employee will receive 'credit' for the withholding even if the tax wasn't paid by the employer.
- MOTION:** **Rep. Raybould** made a motion to introduce **RS 21646**. **Motion carried by voice vote.** **Rep. Barrett**, **Rep. Trujillo** and **Rep. Wood(35)** requested they be recorded as voting **NAY**.
- RS 21805:** **Seth Grigg**, Policy Analyst, Idaho Association of Counties, presented **RS 21805**. This proposed legislation would amend Idaho Code by eliminating the review by a City Council or Board of County Commissioners, of Local Improvement Districts (LID), created by a highway district.
- MOTION:** **Rep. Moyle** made a motion to return **RS 21805** to the sponsor. **Motion carried by voice vote.** **Rep. Meline** and **Rep. Kauffman** requested they be recorded as voting **NAY**.
- RS 21806:** **Seth Grigg**, Policy Analyst, Idaho Association of Counties, presented **RS 21806** which would amend Idaho Code by clarifying how excess dollars from a tax deed sale are contributed to indigent funds.
- MOTION:** **Rep. Wood(35)** made a motion to introduce **RS 21806**. **Motion carried by voice vote.** **Rep. Barrett** requested she be recorded as voting **NAY**.
- RS 21825:** **Rep. Thomas Dayley** presented **RS 21825**. This proposed legislation would create a process through the Idaho Community Foundation that would allow small nonprofit organizations, who are eligible to receive tax exempt contributions, a mechanism to accept them.
- MOTION:** **Rep. Wood(35)** made a motion to introduce **RS 21825**. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 9:57 a.m.

Representative Collins
Chair

Kathleen A. Simko
Secretary