

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

- DATE:** Wednesday, January 30, 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; John Eaton, Realtors; N.L. Clayville, DFM; Raeleen Welton, Westerberg & Associates; Miguel Legarreta, Realtors; Kerry Ellen Elliott, Idaho Association of Counties; Russell Westerberg, Capital City Development Corporation; Benjamin Davenport, Associated Taxpayers of Idaho.
Chairman Collins called the meeting to order at 9:01 a.m.
- MOTION:** **Rep. Raybould** made a motion to approve the minutes of January 29, 2013.
Motion carried by voice vote.
- H 52:** **Robert Aldridge**, Trust and Estate Professionals of Idaho, presented **H 52** regarding the deferred property tax method used to calculate eligibility for circuit breaker tax relief. This proposed legislation would clarify what is meant by "sufficient equity" as well as how reverse mortgages and line of credit loans are to be taken into account.
Mr. Aldridge clarified that circuit breaker relief is based solely on income. In response to committee questions, Mr. Aldridge yielded the podium to **Alan Dornfest**, Idaho State Tax Commission, who responded that in cases of deferral, the taxing districts are kept whole.
- MOTION:** **Rep. Anderson(31)** made a motion to send **H 52** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Anderson(31)** will sponsor the bill on the floor.
- H 24:** **Alan Dornfest**, Idaho State Tax Commission, presented **H 24** which clarifies the distribution of sales tax revenue to counties to fund elections, based on population. This bill would codify provisions of the current rule and has an emergency clause to correspond with the expiration of the Temporary Rule. Mr. Dornfest stated that the population calculation is based on most recent estimate census data.
- MOTION:** **Rep. Trujillo** made a motion to send **H 24** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Trujillo** will sponsor the bill on the floor.
- H 25:** **Alan Dornfest**, Idaho State Tax Commission, presented **H 25** which makes the following corrections to Idaho's property tax laws.
Section 1 requires taxing districts to include contact information when filing legal descriptions and maps of their boundaries.
Section 2 corrects the date referred to in the occupancy tax statute to the same date that is found in the homeowner's exemption language.
Section 3 clarifies the requirement for abstracts of the property tax rolls, that are prepared by county auditors, to show the increment value of revenue allocation areas.

Section 4 provides that appeals for recovery of improperly granted homeowner's exemptions are made to the county Board of Equalization.

Section 5 clarifies the date for filing a claim under the "circuit breaker" property tax relief program when the usual due date falls on a weekend or holiday, to be consistent with IRS rules.

Section 6 extends the time for correction erroneous property tax levies from January 30th to February 15th.

MOTION: **Rep. Trujillo** made a motion to send **H 25** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Patterson** will sponsor the bill on the floor.

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 9:42 a.m.

Representative Collins
Chair

Kathleen A. Simko
Secretary