

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, February 26, 2013

TIME: 9:00 A.M.

PLACE: Room EW42

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

**ABSENT/
EXCUSED:** None.

GUESTS: Bill Roscoe, Boise Rescue Mission; Benjamin Davenport, Associated Taxpayers of Idaho; N.L. Clayville, DFM; Mike Chakarun, Alan Dornfest, Jeff Servatius, Idaho State Tax Commission; Russell Westerberg, Good Government.

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

MOTION: **Rep. Burgoyne** made a motion to approved the minutes of February 21, 2013. **Motion carried by voice vote.**

SCR 105: **Sen. Rice** presented **SCR 105** which would reject three sections of the proposed procedural rule changes for the Board of Tax Appeals. Section 63 changes are rejected in order to retain liberal construction of pleadings and the ability of a party to amend their pleadings. Section 65 changes are rejected due to unclear calculation of time periods. The changes to Section 140(6) are rejected to retain the requirement that the decisions of the Board of Tax Appeals include separate findings of fact and conclusions of law.

MOTION: **Rep. Trujillo** made a motion to send **SCR 105** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Collins** will sponsor the bill on the floor.

H 157: **Rep. Vander Woude** presented **H 157** which would amend **Idaho Code Section 63-36220** and provide a sales tax and use tax exemption for donations to, sales to and purchases by private, nonprofit homeless shelters. This legislation would have an effective date of July 1, 2013 through June 30, 2015. **Bill Roscoe**, Boise Rescue Mission, provided a brief overview on the benefits provided by the Boise Rescue Mission and asked for support of **H 157**.

MOTION: **Rep. Raybould** made a motion to send **H 157** to the floor with a **DO PASS** recommendation.

Rep. Vander Woude responded to a question stating there is not a set standard as to what qualifies for a tax deduction. Idaho Tax Code does not provide a clear answer, so each request is taken on its own merits.

**AMENDED
MOTION:** **Rep. Raybould** amended the motion to correct the SOP, changing 502(c)(3) to 501(c)(3) and the effective date from July 2, 2013 to July 1, 2013.

**VOTE ON THE
AMENDED
MOTION:** **Motion carried by voice vote.** **Rep. Vander Woude** will sponsor the bill on the floor.

**UNANIMOUS
CONSENT
REQUEST:**

Chairman Collins made a unanimous consent request to **HOLD H 201** in committee. There being no objection, the request was granted.

ADJOURN:

There being no further business to come before the committee, the meeting was adjourned at 9:33 a.m.

Representative Collins
Chair

Kathleen A. Simko
Secretary