

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Friday, March 01, 2013

**TIME:** Upon Adjournment of the House

**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:** Representative(s) Patterson, Raybould.

**GUESTS:** John Eaton, Realtors; Elizabeth Criner, J.R.Simplot Co.; Benjamin Davenport, Associated Taxpayers of Idaho.  
**Chairman Collins** called the meeting to order at 8:59 a.m.

**MOTION:** **Rep. Kauffman** made a motion to approve the minutes of February 27, 2013. **Motion carried by voice vote.**

**RS 22151:** **Rep. Hartgen** presented **RS 22151** which would amend **Idaho Code 63-602W** related to Business Inventory Exempt From Taxation. This proposed change is a modification of a previous bill, **H 204**, that provides clarification in determining property tax exemption for site improvements made to real property, by developers, until the property is conveyed from the developer or building of a structure begins.

**MOTION:** **Rep. Anderson(31)** made a motion to introduce **RS 22151**. **Motion carried by voice vote.**

**RS 22167:** **Jay Larsen**, Idaho Technology Council, presented **RS 22167**, which is a replacement for **H 186**. This proposed legislation further clarifies and defines cloud computing as a service and would be exempt from sales and use taxation.

**MOTION:** **Rep. Burgoyne** made a motion to introduce **RS 22167**. **Motion carried by voice vote.**

**RS 22136:** **Rep. Moyle** presented **RS 22136** which would clarify the procedure to follow when fire protection districts consolidate and one district levy exceeds the levy of the other district. If the difference in the two levy rates exceed 3%, the commissioners of the consolidating districts shall recommend a levy rate that falls between the two rates. This proposed legislation also outlines the process in cases where the new, recommended levy rate exceeds 3% of the lower district levy rate.

**MOTION:** **Rep. Trujillo** made a motion to introduce **RS 22136**. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting was adjourned at 9:10 a.m.

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Representative Collins  
Chair

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Kathleen A. Simko  
Secretary