

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, February 26, 2015

**TIME:** 9:30 A.M.

**PLACE:** Room EW42

**MEMBERS:** Chairman Collins, Vice Chairman Trujillo, Representatives Moyle, Raybould, Anderson, Anderst, Dayley, Hartgen, Kauffman, Chaney, Nate, Scott, Thompson, Erpelding, Nye, Rudolph

**ABSENT/  
EXCUSED:** Representative(s) Erpelding

**GUESTS:** Blake Youde, State Board of Education; Jess Harrison, Idaho School Boards Association; Jennie Williams, Veritas; Mike Chakarun, Idaho State Tax Commission; Suzanne Budge, SBS Associates; Ben Davenport, Associated Taxpayers of Idaho

**Chairman Collins** called the meeting to order at 9:30 A.M.

**H 45:** **Chairman Collins** explained that certain stakeholders in this legislation dealing with the income tax credit for charitable donations have proposed revisions to the bill. Those requested revisions have now been incorporated into a new piece of proposed legislation which will be considered at today's meeting. For that reason, he is asking the committee to hold **H 45** in committee.

**UNANIMOUS  
CONSENT  
REQUEST:** **Chairman Collins** asked for unanimous consent to **HOLD H 45** in committee. There being no objections, the request was granted.

**RS 23707:** **Blake Youde**, Chief Communications and Legislative Affairs Officer, State Board of Education, presented **RS 23707** which replaces **House Bill 45**. As background, he related the history of this legislation. In 2010, **H 630** temporarily increased the income tax credit for donations to certain organizations under the oversight of the State Board of Education, the Idaho State Historical Society and Idaho libraries and museums. It also added several state commissions and councils that would be eligible for the tax credit. These increases sunset January 1, 2016. If allowed to sunset, the tax credits would remain but would be decreased to the 2010 level. Additionally, those state commissions, councils and foundations added in 2010 would no longer qualify for the credit.

This proposal would remove the sunset clause and allow these increased tax credits to continue. It would also maintain the eligibility of donations to those commissions, councils and foundations that were added in 2010 for this tax credit. The State Board of Education has formally endorsed deleting the sunset clause. The proposed legislation also clarifies the relationship between independent foundations and the elementary and secondary education institutions they financially support and places a new 5-year sunset on eligibility of "independent education foundations."

**MOTION:** **Rep. Trujillo** made a motion to introduce **RS 23707**.

In response to questions dealing with foundations and their support of schools, financial management of funds and political involvement, **Mr. Youde** indicated he would have more detailed information related to those issues when the bill comes back to the committee for full consideration.

**VOTE ON  
MOTION:**

**Chairman Collins** called for a vote on the motion to introduce **RS 23707. Motion carried by voice vote.**

**ADJOURN:**

There being no further business to come before the committee, the meeting was adjourned at 9:40 A.M.

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Representative Collins  
Chair

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Bev Bean  
Secretary