

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Monday, February 08, 2016

TIME: 9:00 A.M.

PLACE: Room EW42

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

**ABSENT/
EXCUSED:** None

GUESTS: Sonna Lynn Fernandez, Maureen O'Toole, Girl Scouts of Silver Sage; Benjamin Davenport, Associated Taxpayers of Idaho; Amber Pence, City of Boise; Jonathan Parker, Holland & Hart

Chairman Collins called the meeting to order at 9:00 A.M.

MOTION: **Rep. Trujillo** made a motion to approve the minutes of February 1, 2016. **Motion carried by voice vote.**

MOTION: **Rep. Kauffman** made a motion to approve the minutes of February 3, 2016. **Motion carried by voice vote.**

RS 24384: **Rep. Moyle** presented **RS 24384** which deals with foregone property taxes. Idaho cities and counties are allowed to hike taxes by up to 3 percent each year. If a county or a city only hikes property taxes by 1 percent, the 2 percent left behind accrue into perpetuity with no limits. The city or county can go back and collect those property tax increases at any time. With the intent of providing more transparency into this process, The purpose of this proposed legislation is to require non-school taxing districts that elect to take a foregone property tax increase to hold a hearing in conjunction with their annual budget hearing. These districts will certify by resolution their (1) intent to take a foregone property tax increase, (2) the amount of the increase to be taken, and (3) the purpose for which the increase is being budgeted.

Responding to a question from **Rep. Erpelding**, **Rep. Moyle** explained he has had discussions with the Association of Idaho Cities and County representatives during the drafting of this proposed legislation and he knows of no concerns.

MOTION: **Rep. Erpelding** made a motion to introduce **RS 24384**. **Motion carried by voice vote.**

RS 24382: **Rep. Trujillo** presented **RS 24382** dealing with tax exempt sales by Girl Scouts and Boy Scouts. The purpose of this proposed legislation is to allow the sale of food products by Girl Scout and Boy Scout organizations to be exempt from sales tax. She noted both of these organizations play a significant role in keeping youth active in extra curricular activities and this sales tax exemption will help continue their after- and in-school programs.

MOTION: **Rep. Raybould** made a motion to introduce **RS 24382**. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 9:12 A.M.

Representative Collins
Chair

Bev Bean
Secretary