

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, February 15, 2016

**TIME:** 8:30 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:** Representative(s) Anderson, Thompson, Erpelding

**GUESTS:** Elaine Leedy, Holli Woodings, Marty O'Toole, Mallory O'Toole, Maureen O'Toole, Joan Burke, Maggie Williams, Jeanmarie Pattan, Teresa Barnes, Samantha Barnes, Amy Dempsey, Nick Veldhouse, David Kuck, Steve Matthews, Jane Matthews, Girls Scouts; Clarke Farrer, Boy Scouts; Maria Jeans, Idaho Association of Commerce & Industry; Jack Lyman, Idaho Mining Association; Jonathan Parker, Holland and Hart

**Chairman Collins** called the meeting to order at 8:32 A.M.

**H 449:** **Rep. Trujillo** presented **H 449** which would provide for a sales tax exemption on the sale of food products by Girl Scout and Boy Scout organizations. She gave statistics on the community services provided by these organizations to show the benefits received by the community which is far greater than this sales tax exemption. Idaho and Hawaii are the only two states which do not provide this sales tax exemption.

**Maureen O'Toole**, CEO of the Silver Sage Girl Scouts and **Clark Farr**, Scout Executive for the Grand Teton Council spoke **in support** of this legislation which would help these organizations continue and further their community programs.

Responding to questions from **Rep. Chaney** and **Rep. Scott** about why this legislation isn't written more broadly, **Rep. Trujillo** explained these organizations have a proven track record and other organizations are welcome to appear before this body and present their case. **Rep. Moyle** explained the efforts several years ago to broaden this exemption to include more non-profits but the cost became too prohibitive and how to define the groups became too problematic. These exemptions are now looked at on an individual basis.

**MOTION:** **Rep. Moyle** made a motion to send **H 449** to the floor with a **DO PASS** recommendation.

**Rep. Nate** also voiced concern about the narrow nature of this legislation which leads to special interest considerations when these groups are looked at on an individual basis. **Rep. Moyle** detailed some of the difficulties encountered when trying to more broadly define just who would be eligible. He welcomed **Rep. Nate's** collaboration in drafting legislation for next session which would broaden the groups eligible for this exemption and would preclude the need to make decisions on an individual organization's merits to qualify for the exemption.

**Reps. Chaney, Hartgen** and **Anderst** spoke **in support** of this bill although they would like to see legislation which is more broad in nature as opposed to individually approving groups for these exemptions.

**VOTE ON MOTION:** **Chairman Collins** called for a vote on the motion to send **H 449** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Reps. Scott** and **Nate** requested to be recorded as voting **NAY**. **Rep. Trujillo** will sponsor the bill on the floor.

**H 474:** **Rep. Moyle** presented **H 474** dealing with forgone property tax increases. This bill would require non-school taxing districts to give notice and hold a public hearing before they may budget a forgone tax increase. The district will also certify by resolution their (1) intent to take a forgone property tax increase, (2) the amount of the forgone property tax increase and (3) the purpose for which the forgone property tax increase is being budgeted. **Rep. Moyle** indicated he had worked with various taxing districts in the drafting of this bill and it does not change or limit the taxing districts' from accumulating this tax or the districts from taking it. It only provides for a hearing to provide transparency when this forgone tax is budgeted.

**MOTION:** **Rep. Trujillo** made a motion to send **H 474** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Moyle** will sponsor the bill on the floor.

**ADJOURN:** There being no further business to come before the committee, the meeting was adjourned at 8:59 A.M.

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Representative Collins  
Chair

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Bev Bean  
Secretary