

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, March 08, 2016

**TIME:** 9:00 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:** None

**GUESTS:** Roger Seiber, Jerry Decignero, Capitol West; Pam Eaton, Idaho Retailers Association

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

**MOTION:** **Rep. Dayley** made a motion to approve the minutes of March 2, 2016. **Motion carried by voice vote.**

**MOTION:** **Rep. Trujillo** made a motion to approve the minutes of March 4, 2016. **Motion carried by voice vote.**

**RS 24636:** **Rep. Clow** presented **RS 24636** regarding sales tax. This proposed legislation redefines what is considered a retailer and when a retailer is engaged in business in Idaho. It will modernize Idaho's Code to facilitate the collection of taxes through all retailers engaged in business in Idaho.

**Rep. Clow** noted that 26 states have enacted similar legislation to what is being introduced today and five more states have legislation pending. He explained that in 2016, the 10th Circuit Court upheld similar legislation passed by Colorado and ruled these laws were enforceable.

This proposal has been reviewed by the Tax Commission and is in alignment with the Tax Code. With regard to the fiscal note, **Rep. Clow** advised that it was difficult to estimate but it is expected to result in an increase in the collection and remittance of sales taxes that are owed but not being reported and remitted. It does not create any new requirements for the State Tax Commission other than the expected issuance of additional sales and use tax permits.

**MOTION:** **Rep. Erpelding** made a motion to introduce **RS 24636**. **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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Bev Bean  
Secretary