

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, March 24, 2016

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

**PLACE:** Room EW42

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

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

**GUESTS:** Tom Shaner, Idaho State Tax Commission; Jess Harrison, Idaho School Boards Association

**Chairman Collins** called the meeting to order at 9:32 A.M.

**RS 24800:** **John Watts**, representing the Idaho Chamber Alliance, presented **RS 24800** which pertains to the tax relief fund. This proposed legislation establishes a system to (a) sustain funding for Idaho state government services, (b) save money into the economic stabilization account to avert revenue shortfalls, and (c) set aside funding into a dedicated account to buy down income tax rates. It also establishes a process to review income and sales tax exemptions. He pointed out the purpose of this proposal is to stabilize revenues and protect our savings but to also reduce tax rates. This proposal, in its most basic form, pays for government services, saves for our future and buys down the tax rate, if we can afford it.

Responding to questions from the committee related to review of tax exemptions, **Mr. Watts** explained that in order to broaden the tax base a comprehensive review of all tax exemptions was necessary. This proposal would do that by reviewing all tax exemptions on the books today, oldest ones first. After review, a determination would be made for each exemption to: (a) extend for 5 years (b) extend for 10 years (c) extend indefinitely or (d) repeal. If a tax exemption were repealed, those funds would flow back into the General Fund.

**MOTION:** **Rep. Raybould** made a motion to introduce **RS 24800**. Speaking to the motion, he recommended this be referred to an Interim Committee on Tax Reform if one is authorized and created.

**Rep. Anderson** spoke in support of the motion and echoed **Rep. Raybould's** recommendation this be referred to an Interim Tax Study Committee.

**VOTE ON MOTION:** **Chairman Collins** called for a vote on the motion to introduce **RS 24800**. **Motion carried by voice vote.**

**Chairman Collins** thanked **Aspen Greaves**, a student from Mountain View High School, who has been serving as page for the committee.

**ADJOURN:** There being no further business to come before the committee, the meeting was adjourned at 9:56 A.M.

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Representative Collins  
Chair

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Bev Bean  
Secretary