

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Wednesday, January 18, 2017

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Collins, Vice Chairman Trujillo, Representatives Moyle, Raybould, Anderst, Dayley, Hartgen, Kauffman, Chaney, Nate, Thompson, Gestrin, Stevenson, Troy, Erpelding, Gannon

**ABSENT/
EXCUSED:** Rep. Gestrin

GUESTS: Alan Dornfest, Idaho State Tax Commission; Migeul Legarreta, Associated Tax Payers

Chairman Collins called the meeting to order at 9:01 A.M.

DOCKET NO. 35-0103-1601: **Alan Dornfest**, Tax Policy Supervisor, Idaho State Tax Commission, presented **Docket No. 35-0103-1601**, Property Tax Administrative Rules. **Rule 625** is amended to change the phrase "shall not" to "may" in order to eliminate redundancies in occupancy tax filing procedures. **Rule 631** contains a new exemption that has been changed to add examples agreed upon by the Department of Commerce to provide clarity.

MOTION: **Representative Trujillo** made a motion to approve **Docket No. 35-0103-1601** . **Motion carried by voice vote.**

DOCKET NO. 35-0103-1602: **Alan Dornfest**, Idaho State Tax Commission, presented **Docket No. 35-0103-1602**, Property Tax Administrative Rules. **Rule 114** is amended to raise the cap for reporting the properties receiving the homeowner's exemption. **Rule 317** has examples added to provide clarity. **Rule 609** is amended to conform to **H 431**. **Rule 802** is amended in accordance with **H 606** and adds a table exemplifying proper proportional assessments. **Rule 803** is changed in five ways: the language is made consistent with **H 534**, **S 1447** and **H 74**, procedures are implemented to prevent double-dipping, and language is removed due to expiring **Idaho Code 631405A**. **Rule 804** is made consistent with **H 606** and also adds various exemptions, changes the base reset date for administrative logistics, implements procedures to prevent double-dipping, and adds notification procedures that go into effect if a new revenue allocation is not reported. **Rule 805** is amended to prevent double-dipping and also removes an unnecessary duplication of plans.

MOTION: **Rep. Anderst** made a motion to approve **Docket No. 35-0103-1602** . **Motion carried by voice vote.**

DOCKET NO. 35-0103-1603: **Alan Dornfest**, Idaho State Tax Commission, presented **Docket No. 35-0103-1603**, Property Tax Administrative Rules. **Rule 020** is changed to remove language that directed value assessors to use a guide and added language directing assessors appraise recreational vehicles at market value.

MOTION: **Rep. Kauffman** made a motion to approve **Docket No. 35-0103-1603** . **Motion carried by voice vote.**

DOCKET NO. 35-0103-1605: **Alan Dornfest**, Idaho State Tax Commission, presented **Docket No. 35-0103-1605**, Property Tax Administrative Rules. **Rule 006** has references deleted that no longer exist, verification changes are updated, and the "effective date" is removed due to its obsolescence per the guidance of the Department of Administration. **Rule 809** extends the time period correction notices will be received by the Tax Commission.

MOTION: Rep. Thompson made a motion to approve **Docket No. 35-0103-1605** . **Motion carried by voice vote.**

DOCKET NO. 35-0103-1606: **Alan Dornfest**, Idaho State Tax Commission, presented **Docket No. 35-0103-1606**, Property Tax Administrative Rules. **Rule 995** is amended to add a specific timetable for when a district goes back into compliance with reporting requirements.

MOTION: **Representative Trujillo** mode a motion to approve **Docket No. 35-0103-1606** . **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 10:35 A.M.

Representative Collins
Chair

Fred Swanstrum
Secretary