

MINUTES
SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE

DATE: Tuesday, February 06, 2018
TIME: 3:00 P.M.
PLACE: Room WW53
MEMBERS PRESENT: Chairman Johnson, Vice Chairman Bayer, Senators Hill, Siddoway, Rice, Patrick, Burgoyne, and Nye
ABSENT/ EXCUSED: Senator Vick
NOTE: The sign-in sheet, testimonies and other related materials will be retained with the minutes in the committee's office until the end of the session and will then be located on file with the minutes in the Legislative Services Library.
CONVENED: **Chairman Johnson** called the meeting of the Local Government and Taxation Committee (Committee) to order at 3:03 p.m.
GUBERNATORIAL APPOINTMENT: **Janet Moyle of Idaho Falls, Idaho was appointed to the State Tax Commission to serve a term commencing December 6, 2017 and expiring April 1, 2023.**

Chairman Johnson welcomed Commissioner Moyle to the podium. **Commissioner Moyle** provided a brief history of her personal and professional experiences. She commented on the opportunities and challenges of federal tax reform and noted she felt privileged to serve on the Idaho State Tax Commission (Commission) during this time of transition. Commissioner Moyle then stood for questions.

Senator Hill addressed potential conflicts of interest stemming from her marriage to Representative Mike Moyle. He asked how she will prevent undue influence or sharing of privileged information. **Commissioner Moyle** acknowledged the uniqueness of her position in this regard. She highlighted her service as a county appraiser and Legislator, and her ability to handle confidential information in the performance of those duties. **Commissioner Moyle** stated that she will demonstrate the same level of integrity in her new position.

Chairman Johnson expressed concern about conflicts of interest relating to the separation of powers between the executive and legislative branches. He asked Commissioner Moyle how she is adapting to her new position in the context of her spousal relationship. **Commissioner Moyle** responded she and her husband demonstrate professional integrity and she has not been asked to cross an ethical line. She addressed concerns regarding the separation of powers by stating that as a commissioner, she will administer tax law as written in statute; policy decisions are made by the Legislature.

Senator Burgoyne expressed his opinion that there is no legal conflict with Commissioner Moyle's appointment, but he suggested a practical conflict may exist. He asked for assurance from Commissioner Moyle that her decisions as an administrator will not be influenced by her spouse, whose views on tax policy are public and well-known. **Commissioner Moyle** acknowledged that her husband is a vocal public figure but stated that her decisions and actions will not be influenced by his views. She will base her decisions on the administration of tax policy as created by the Legislature.

Chairman Johnson asked if she was considered for this appointment because of her husband's position as House Majority Leader. **Commissioner Moyle** felt the vetting process was thorough and that her appointment was based upon 17 years of experience as an appraiser and her service as a Legislator.

Senator Hill asked if Commissioner Moyle was aware of any discussions between Governor Otter and Representative Moyle regarding her appointment. **Commissioner Moyle** stated she is unaware of such communications.

Senator Burgoyne expressed concern that Commissioner Moyle's decisions may be overly scrutinized because of her husband's position. **Commissioner Moyle** acknowledged the level of trust that is required of her in this regard. She stated that policy decisions are made by the Legislature and it will be her responsibility as a tax commissioner to administer those policies. **Senator Burgoyne** commented that the Commission often seeks to codify common practice into law; this suggests the Commission has the practical ability to influence policymaking. He sees potential conflict in this regard and asked Commissioner Moyle to respond. **Commissioner Moyle** replied that she is one of four tax commissioners; each hold one another accountable in the course of their duties.

Chairman Johnson indicated the confirmation vote on Commissioner Moyle's appointment will occur the following week.

ADJOURNED: There being no further business at this time, **Chairman Johnson** adjourned the meeting at 3:35 p.m.

Senator Johnson
Chairman

Jennifer Carr
Secretary