

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, March 08, 2018

TIME: 8:00 A.M.

PLACE: Room EW40

MEMBERS: Chairman Collins, Acting Vice Chairman Kauffman, Representatives Moyle, Raybould, Anderst, Dayley, Hartgen, Chaney, Nate, Thompson, Gestrin, Stevenson, Troy, Gibbs, Erpelding, Gannon(17)

**ABSENT/
EXCUSED:** Representative(s) Chaney, Troy

GUESTS: Tom Shaner, ISTC; Russell Westerberg, RMP
Chairman Collins called the meeting to order at 8:00 a.m.

MOTION: **Rep. Anderst** made a motion to approve the minutes of January 29, 2018. **Motion carried by voice vote.**

MOTION: **Rep. Kauffman** made a motion to approve the minutes of February 13, 2018. **Motion carried by voice vote.**

MOTION: **Rep. Gannon** made a motion to approve the minutes of February 19, 2018. **Motion carried by voice vote.**

MOTION: **Rep. Anderst** made a motion to approve the minutes of February 26, 2018. **Motion carried by voice vote.**

S 1253: **Sen. Johnson** presented **S 1253**. This legislation repeals Idaho Code § 63-3029J, relating to the incentive income tax investment credit. The statute limits the credit to tax year 2001 only and allows excess amounts to be carried forward for a period not to exceed the following 14 taxable years. The provision expired in 2015 and is now obsolete.

MOTION: **Rep. Moyle** made a motion to send **S 1253** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Gannon** will sponsor the bill on the floor.

S 1220: **Tom Shaner**, Idaho State Tax Commission, presented **S 1220** stating Section 63-3638, Idaho Code, governs the distribution of sales tax revenue to various agencies and entities. This bill amends section 63-3638, Idaho Code, to more clearly articulate the established process for distributing the sales tax revenue. Mr. Shaner confirmed these edits are not making any changes in the amounts that are being distributed. In response to questions from committee members to **Rep. Moyle**, it was confirmed that this legislation is to clarify that special taxing districts use the revenue it receives for it's intended purpose.

MOTION: **Rep. Moyle** made a motion to send **S 1220** to General Orders. **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 8:22 a.m.

Representative Collins
Chair

Susan Steed
Secretary