

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Friday, March 22, 2019

**TIME:** 9:00 A.M.

**PLACE:** Room EW42

**MEMBERS:** Chairman Collins, Vice Chairman Stevenson, Representatives Moyle, Anderst, Dayley, Chaney, Gestrin, Addis, Dixon, Furniss, Giddings, Nichols, Ricks, Erpelding, Ellis, Mason

**ABSENT/  
EXCUSED:** Representative(s) Chaney, Giddings, Nichols, Erpelding

**GUESTS:** Tom Shaner, Idaho State Tax Commission (ISTC)

**Chairman Collins** called the meeting to order at 9:00 a.m.

**MOTION:** **Rep. Stevenson** made a motion to approve the minutes of February 27, 2019, March 6, 2019, March 11, 2019, and March 18, 2019. **Motion carried by voice vote.**

**SCR 107:** **Sen. Jim Rice**, District 10, informed the committee **SCR 107** deals with the difference in how much of **Docket No. 35-0103-1801** was rejected by this committee (HREV) and how much was rejected by the Senate Local Government and Taxation Committee (SLOC). ISTC indicated they want to withdraw Sections 613 and 614 of **Docket No. 35-0103-1801**. However, agencies do not get to withdraw rules, the legislature rejects them.

In response to committee questions, **Sen. Rice** affirmed HREV rejected the whole docket and SLOC only rejected a portion of **Docket No. 35-0103-1801**, specifically Sections 613 and 614.

**MOTION:** **Rep. Stevenson** made a motion to send **SCR 107** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Stevenson** will sponsor the bill on the floor.

**SCR 108:** **Sen. Jim Rice** stated prior to the proposed change in **Docket No. 35-0102-1803**, when a motor vehicle buyer presented a bill of sale or receipt to the Department of Transportation, it was presumed accurate. In this docket, ISTC added language defeating this by requiring the bill of sale price be valued at less than the average trade-in price. The problem is that half the trade-ins are less than half the trade-in price. A bill of sale is direct evidence of price but the average pricing is indirect evidence. So, **SCR 108** rejects Section 106, Subsection 05.b. of **Docket No. 35-0102-1803**. **Rep. Ricks** will sponsor the bill on the floor.

**MOTION:** **Rep. Moyle** made a motion to send **SCR 108** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.**

**SCR 109:** **Sen. Jim Rice** informed the committee, the definition of "Internal Revenue Code" in **Docket No. 35-0101-1801** includes "all uncodified provisions in federal law." The definition deviates from statute and "uncodified" is not law whether a regulation, rule or court case. Code is law and regulations are not law. It is improper to change something not in statute and say it is law. **SCR 109** rejects this definition at **Docket No. 35-0101-1801**, Section 015, Subsection 02.

**MOTION:** **Rep. Moyle** made a motion to send **SCR 109** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Stevenson** will sponsor the bill on the floor.

**Chairman Collins** thanked the page, **Chad Majors** for his service to the committee and presented him with a letter of recommendation and tokens of their appreciation.

**ADJOURN:**

There being no further business to come before the committee, the meeting adjourned at 9:18 a.m.

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Representative Collins  
Chair

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Lorrie Byerly  
Secretary