

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, March 28, 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:** None  
**GUESTS:** Savannah Renslow, IAHD; Russell Westerberg, RMP.  
**MOTION:** **Chairman Collins** called the meeting to order at 9:00 a.m.  
**H 294:** **Rep. Stevenson** made a motion to approve the minutes of March 22, 2019 and March 26, 2019. **Motion carried by voice vote.**  
**H 294:** **Rep. Moyle** said **H 294** amends language in Idaho Code §63-3638 to clarify the distribution process for sales tax revenue by making it clear commitments to Tax Anticipation Notes, a multi-state compact, and the refund account, are taken care of before other distributions and by specifying that the Transportation Expansion and Congestion Mitigation (TECM) program receives one percent of the same net amount of sales tax collections that it is used to calculate the distribution provided for cities and counties. It also clarifies that special purpose taxing districts must use the sales tax revenue they receive for the purpose for which the taxing district was created. If you are a highway district, it should be used for roads. **Rep. Moyle** remarked when the TECUM law was passed a few years ago, it was assumed one percent of sales tax would be based on all sales tax; however, currently the one percent is figured differently. **H 294** changes the calculation to put TECUM level with cities and counties, distributing the same amount to cities and counties they currently receive and distributing a higher amount to TECUM. Cities and counties are not harmed, but \$3 million more in sales tax revenue is shifted from the General Fund to roads. The cities and counties helped draft the legislation. **H 294** also directs the Department of Transportation to distribute \$2 from the state highway account for each driver's license or instruction permit issued to county that issued the license to help offset the cost of issuing driver's licenses.  
In response to committee questions, **Rep. Moyle** replied the money distributed to counties for driver's licenses does not involve highway funds.  
**MOTION:** **Rep. Anderst** made a motion to send **H 294** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Moyle** will sponsor the bill on the floor.  
**Chairman Collins** introduced the pages assisting the committee, **Daniel Smith** and **Sawyer Greaves**. He also thanked the secretary, **Lorrie Byerly** for her service to the committee and presented her with a token of his and the committee's appreciation.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:14 a.m.

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Representative Collins  
Chair

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Lorrie Byerly  
Secretary