

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Friday, January 10, 2020
TIME: 8:30 A.M.
PLACE: Room EW42
MEMBERS: Chairman Collins, Representatives Moyle, Anderst, Gestrin, Dixon, Furniss, Giddings, Nichols, Kiska, Ellis, Mason (Nash), Necochea
**ABSENT/
EXCUSED:** Vice Chairman Stevenson, Representatives Chaney, Addis, Ricks
GUESTS: Tom Shaner, Tax Policy Manger, Idaho State Tax Commission
Cynthia Adrian, Income Tax Policy Specialist, Idaho State Tax Commission.
The sign in sheet was inadvertently disposed of.

Chairman Collins called the meeting to order at 8:41 AM.

DOCKET NO. 35-0000-1900: **Tom Shaner, Tax Policy Manager, Idaho State Tax Commission** presented **section 35.01.02** of the **Pending Omnibus Rule 35-0000-1900**, the section dealing with the Idaho Sales and Use Tax Administrative Rules. **Chairman Collins** thanked the Idaho State Tax Commission for making the effort to show the changes made to their rules to the committee. Mr. Shaner reviewed the changes made to this section saying, in general, most changes were grammatical, readability clean up and inserting statutory references.

In response to committee questions about term and definition placement in the document, **Mr. Shaner** said the commission took the general rules from an isolated chapter of terms and definitions and placed them within the specific and relevant rules.

In response to committee questions about what constitutes a taxable sale, **Mr. Shaner** explained the difference between selling and receiving and how that applies to the tax system, particularly with demurrage.

Mr. Shaner said they added language to clarify how rules apply to Idaho and not other states, updated rules to eliminate references to obsolete and unused forms, particularly within the Department of Transportation, and inserted references to other, relevant rules.

In response to committee questions, **Mr. Shaner** explained the expansion of the term "Boise Auditorium District" to "Community Center District" and how it is less restrictive to other cities in the state which apply to the rule as well. He explained the Commission was able to eliminate a chapter that was obsolete except for one rule, which was absorbed into this sales tax section.

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 9:45 AM.

Representative Collins
Chair

Emilee Pugh Bell
Secretary