

MINUTES  
**SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE**

**DATE:** Thursday, February 13, 2020

**TIME:** 3:00 P.M.

**PLACE:** Room WW53

**MEMBERS PRESENT:** Chairman Rice, Senators Hill, Vick, Anthon, Lakey, Cheatham, Burgoyne, and Nye

**ABSENT/ EXCUSED:** Vice Chairman Grow

**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 Rice** called the meeting of the Senate Local Government and Taxation Committee (Committee) to order at 3:00 p.m.

**Chairman Rice** announced that the minutes approval would be placed later on the agenda.

**S 1332** **Senator Crabtree** presented **S 1332**, legislation relating to ambulance service districts. He explained to the Committee that there were two basic components to the bill. The first component grandfathered in any existing ambulance districts that are in operation prior to July 1, 2020. The second component of the legislation moves to standardize the process of forming ambulance districts by mirroring the process in Idaho Code currently used for fire districts. That process removes the governance of ambulance districts by the board of county commissioners and establishes an independent commission. The legislation requires the support of any incorporated city within the proposed boundary before the district can be formed. If there appears to be enough support, they can vote at the local level to form the district.

**DISCUSSION:** **Senator Burgoyne** stated that he interprets the bill to say that counties will not be permitted to provide ambulance services to county residents under this legislation. **Senator Crabtree** clarified that this allows the local people to decide if they want an ambulance district. They would go to the county commission, request a vote, and form the ambulance district rather than the county. This would be a multi jurisdictional idea that allows cross county boundaries. Currently there is no efficient way to do it between two counties with separate taxing districts.

**Senator Lakey** informed the Committee that he had experience as an ambulance district commissioner. He understands letting the people decide, but questioned if this would create a separate board with additional cost versus the existing county model. **Senator Crabtree** responded that this puts the decision making closer to the people. If it is inefficient, they must determine the solution. However, he believes the single taxing district across boundaries is of great benefit. **Senator Lakey** asked if it could be handled by a joint powers agreement between counties. **Senator Crabtree** replied that there is no mechanism to tax properties being serviced in another county.

**Senator Burgoyne** questioned if during the formulation of **S 1332** there were discussions with the Idaho Association of Counties (IAC) and the Association of Idaho Cities (AIC). **Senator Crabtree** responded that there was no opposition from the IAC or AIC regarding **S 1332** that he was aware of. **Senator Lakey** remarked that there might be a need for the fiscal note to be adjusted, as once a new district was formed, compensation may be required for board members.

**MOTION:** **Senator Nye** moved to send **S 1332** to the floor with a **do pass** recommendation. **Senator Anthon** seconded the motion.

**DISCUSSION:** **Senator Burgoyne** stated that in his county there were many taxing districts, and some that did not function well. He did not want to prevent forming a district, but was concerned about taking away the levy authority. Flexibility within local government is a good thing.

**VOICE VOTE:** The motion to send **S 1332** to the floor with a **do pass** recommendation passed by **voice vote**.

**GUBERNATORIAL APPOINTMENT:** Tom Harris, Eagle, Idaho, appointed to the State Tax Commission (Commission) for a term commencing April 26, 2019, expiring April 26, 2025, stood before the Committee. He stated that he never anticipated he would be working for the State of Idaho or the Commission. He was there because Governor Little asked him to serve. His goal was to help fulfill the Governor's vision of good government. He brings 45 years of experience in a complex business. The last 14 years he spent as president of Western States Equipment with 850 employees covering 5 states. Because he has never been in state government, he brings a different perspective. He expressed how qualified, dedicated, and hardworking the people of the Commission are. In his time at the Commission he has added members of the leadership team, revised strategy, is seeking a more robust appeals process for the taxpayers, and is working on putting a new director in place.

**Senator Nye** stated he did not have a conflict of interest but it could appear so, pursuant to Senate Rule 39(H). However, when the appointment comes before the Committee he intends to vote.

**MINUTES APPROVAL:** **Senator Burgoyne** moved to approve the Minutes of February 4, 2020. **Senator Hill** seconded the motion. The motion carried by **voice vote**.

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

---

Senator Rice  
Chair

---

Machele Hamilton  
Secretary