

MINUTES  
**SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE**

**DATE:** Wednesday, February 19, 2020

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

**PLACE:** Room WW53

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

**ABSENT/ EXCUSED:** None

**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 Local Government and Taxation Committee (Committee) to order at 3:09 p.m.

**INTRODUCTION OF PAGE:** **Chairman Rice** welcomed the Committee's new page, Ella Sharp, from Declo, Idaho. **Ms. Sharp** informed the Committee she plays trombone in a jazz band, and is a member of the Business Professionals of America, among other clubs. She enjoys art and painting, and is interested in pursuing engineering at either the University of Idaho, Utah State, or Ohio State.

**GUBERNATORIAL APPOINTMENT VOTE:** **Vice Chairman Grow** moved to send the Gubernatorial appointment of Tom Harris to the Idaho State Tax Commission to the floor with recommendation that he be confirmed by the Senate. **Senator Lakey** seconded the motion. The motion carried by **voice vote**.

**H 381** **Tom Shaner**, Tax Policy Manager with the State Tax Commission (Commission), presented **H 381**. **Mr. Shaner** explained that there were two parts to **H 381**. The first section repeals the statute language of the Idaho Estate and Transfer Tax Reform Act, a law that coordinated with federal law allowing the state to collect estate tax. The federal law was repealed in 2001, phasing out by 2004, and is no longer necessary to remain in Idaho Code. Repealing the statute does not prevent a taxpayer from filing a return if the decedent died prior to January 1, 2005.

**Mr. Shaner** then continued to the next section of **H 381**, which seeks to eliminate obsolete and unnecessary restrictions. This is consistent with the Red Tape Reduction Act. The bill adds one item to the Property Tax Administration statute that allows the Commission to delete an entire rule from the administrative code.

**MOTION:** **Senator Burgoyne** moved to send **H 381** to the floor with a **do pass** recommendation. **Senator Vick** seconded the motion. The motion carried by **voice vote**.

**ADJOURNED:** There being no further business at this time, **Chairman Rice** adjourned the meeting at 3:22 p.m.

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Senator Rice  
Chair

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Machele Hamilton  
Secretary