

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, January 14, 2021
TIME: 9:00 A.M.
PLACE: Room EW42
MEMBERS: Chairman Harris, Vice Chairman Addis, Representatives Moyle, Chaney, Gestrin, Dixon, Nichols, Kauffman, Adams, Cannon, Hartgen, Manwaring, Okuniewicz, von Ehlinger, Weber, Necochea, Ruchti
**ABSENT/
EXCUSED:** None
GUESTS: None

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

Chairman Harris welcomed the committee and introduced new members to the committee, **Rep. Ben Adams, Rep. David Cannon, Rep. Linda Wright Hartgen, Rep. Dustin Manwaring, Rep. Doug Okuniewicz, Rep. Aaron von Ehlinger, Rep. Jon Weber** and **Rep. James Ruchti**. The page, **Nathan DeMourdant**, and the Secretary, **Lorrie Byerly**, were also introduced. After introductions were complete, Chairman Harris went over committee conduct, legislation deadlines and organizational information.

Keith Bybee, Deputy Division Manager, Budget and Policy Analysis, Legislative Services Office, presented an overview of Idaho's local and state tax system to the committee, including revenue sources to Idaho state and local governments, such as income, property and sales tax; principles for evaluating tax sources; the impact of inflation adjustments; and distributions of revenue. He discussed Idaho tax policy for sales and use tax, what is taxed, excluded and exempted; property tax constitutional authority and mandates, tax assessment exceptions, and budgets; income tax conformity with the Internal Revenue Code; and miscellaneous taxes and distributions. Major state and local tax collections and distributions for the 2020 fiscal year were presented. He also compared Idaho's state and local tax burden to other states for own-source revenue for the current and past year.

In response to committee questions, **Mr. Bybee** indicated he does not know the amount of outgoing revenue for the MTC Fund, but \$1.4 million came into Idaho. He said Idaho received over \$7 billion from federal COVID 19 funds.

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 10:40 a.m.

Representative Harris
Chair

Lorrie Byerly
Secretary