

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Wednesday, January 20, 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:** Representative(s) Moyle, Chaney

GUESTS: Jack Lyman, Idaho Manufactured Housing; Brody Aston, Westberg & Associates; and Jake Cluff, BB&A.

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

MOTION: **Rep. Weber** made a motion to approve the minutes of the February 19, 2021 meeting. **Motion carried by voice vote.**

RS 28137: **Rep. Weber** stated **RS 28137** amends Idaho Code § 63-1803 to add "hotel, motel, campground, room, or any place for lodging or accommodations or place to sleep" to the definition of short-term rentals. **RS 28137** also adds language to Idaho Code 63-1804 to clarify real property owners of short-term rentals are not subject to registering and collecting taxes required by marketplace facilitator statutes.

MOTION: **Rep. Gestrin** made a motion to introduce **RS 28137**. **Motion carried by voice vote.**

RS 28138: **Rep. Manwaring** stated **RS 28138** allows Idaho to comply with changes in the Internal Revenue Code which give large partnerships who have incorrectly reported their tax liability the option of entering into a settlement to avoid the time and expense of an audit and amending their prior year tax returns. If a large partnership accepts a settlement with the IRS, **RS 28138** allows Idaho to accept that settlement without having to go through the process of a full traditional audit and parallels the federal process.

MOTION: **Rep. Dixon** made a motion to introduce **RS 28138**. **Motion carried by voice vote.**

RS 28148: **Rep. Okuniewicz** said **RS 28148** brings Idaho Code up to date with the current Federal Bankruptcy Statute by deleting unused statutes and amending statutory language to say Idaho municipalities are subject to federal bankruptcy laws.

MOTION: **Rep. Addis** made a motion to introduce **RS 28148**. **Motion carried by voice vote.**

RS 28149: **Rep. Cannon** informed the committee **RS 28149** amends Idaho Code §50-1008 to eliminate references to the widows' exemption, which was replaced by property tax relief in 1972 and has not been used in 50 years. **RS 28149** also makes grammar and language corrections and amends Idaho Code §63-308 to change the date valuation assessment notices are due to property owners to prevent a conflict with the due date for filing appeals of such assessments.

MOTION: **Rep. Nichols** made a motion to introduce **RS 28149**. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:12 a.m.

Representative Harris
Chair

Lorrie Byerly
Secretary