

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, January 21, 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, Dixon, Kauffman

GUESTS: Brody Aston, Westerberg Associates; and Jack Lyman, Idaho Manufactured Housing.

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

MOTION: **Rep. Necochea** made a motion to approve the minutes of the January 20, 2021 meeting. **Motion carried by voice vote.**

RS 28115: **Rep. Adams** said **RS 28115** involves multi-state income tax and changes the metrics for measuring the sales factor for sales, other than tangible personal property or services, from a performance base to a location-of-customers base. **RS 28115** has no fiscal impact for sales conducted within the state.

MOTION: **Rep. Chaney** made a motion to introduce **RS 28115**. **Motion carried by voice vote.**

RS 28116: **Rep. von Ehlinger** stated **RS 28116** amends Idaho Code §63-701 by allowing a deduction in the amount of \$4,000 for medical expenses to qualifying lower income home owners. Those with medical expenses exceeding \$4000 have the option to itemize. The amendment eases the burden of documenting medical expenses for applicants and protects their privacy. The estimated administrative savings for the reduction in application review time is \$100,000.

MOTION: **Rep. Addis** made a motion to introduce **RS 28116**. **Motion carried by voice vote.**

RS 28171: **Rep. Nate** said **RS 28171** amends Idaho Code §50-307 to prohibit cities from requiring license permits or fees from occasional businesses exclusively operated by youth under 18 years of age, and amends Idaho Code §63-3622K to exempt them from sales tax collection.

MOTION: **Rep. Weber** made a motion to introduce **RS 28171**.

In response to committee questions, **Rep. Nate** replied he knows of no conflict in Idaho Code to **RS 28171**, which is preemptive legislation.

VOTE ON MOTION: **Chairman Harris** called for a vote on the motion to introduce **RS 28171**. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:15 a.m.

Representative Harris
Chair

Lorrie Byerly
Secretary