

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, February 15, 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) Chaney, Gestrin, Ruchti

**GUESTS:** Representative Marc Gibbs, District 32.

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

**RS 28483:** **Rep. Marc Gibbs** said **RS 28483** amends Idaho Code §63-3622 with the intention of putting the burden of establishing a sales tax exemption or resale certificate on the purchaser and not the seller. Amendments to Idaho Code §63-3622(d) also remove the responsibility for audits from the seller to the purchaser providing an exemption or resale certificate. There is no fiscal impact.

**MOTION:** **Rep. Moyle** made a motion to introduce **RS 28483**. **Motion carried by voice vote.**  
**Chairman Harris** turned the gavel over to **Vice Chairman Addis**.

**RS 28542:** **Rep. Harris** presented **RS 28542** saying it is a trailer to **H 58** which conformed the Idaho income tax code to the federal Internal Revenue Code (IRC). One portion of **H 58** did not conform to the net operative losses portion of the IRC, although it has done so in past years. **RS 28542** adds a paragraph instructing Idahoans what they must do for net operating losses.

**MOTION:** **Rep. Kauffman** made a motion to introduce **RS 28542**. **Motion carried by voice vote.**

**Chairman Addis** turned the gavel over to **Chairman Harris**.

**H 119:** **Rep. Hartgen** informed the committee **H 119** is consistent with The Red Tape Reduction Act and seeks to simplify and remove language from Idaho Code §63-3809. It also eliminates Idaho Code §63-3809(3) because it serves no purpose and has not been used for years. There is no fiscal note since the proposed legislation is just procedural.

In response to committee questions, **Ms. Hartgen** said the intended purpose of eliminating the section is to remove redundant language.

**MOTION:** **Rep. Dixon** made a motion to send **H 119** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Hartgen** will sponsor the bill on the floor.

**Chairman Harris** turned the gavel over to **Vice Chairman Addis**.

**DOCKET NO.  
36-0101-2000:** **Rep. Addis** stated **Docket No. 36-0101-2000** has to do with Idaho Board of Tax Appeals. If property owners are not satisfied with a decision of their local board of equalization on their home assessment, they can appeal to the Idaho Board of Tax Appeals. The proposed changes remove a fee provision and do not impose or increase any charges.

**MOTION:** **Rep. Dixon** made a motion to approve **Docket No. 36-0101-2000**. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:10 a.m.

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Representative Harris  
Chair

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Lorrie Byerly  
Secretary