

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, January 16, 2023

**TIME:** 9:00 A.M.

**PLACE:** Room EW42

**MEMBERS:** Chairman Monks, Vice Chairman Cannon, Representatives Dixon(1), Manwaring, Weber, Shepherd, Cheatum, Cornilles, Durrant, Ehlers, Mickelsen, Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/  
EXCUSED:** None

**GUESTS:** The sign-in sheet will be retained in the committee secretary's office; following the end of session the sign-in sheet will be filed with the minutes in the Legislative Library.

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

**Chairman Monks** went over the paperless committee and requested committee members access the OneDrive to review files electronically.

**MOTION:** **Rep. Burns** made a motion to approve the minutes of the January 10, 2023 meeting. **Motion carried by voice vote.**

**Kolby Reddish**, LSO Legal Counsel, gave a presentation on Idaho state property tax basics. He presented the history of Idaho property taxes and the budget-based property tax system. Mr. Reddish also spoke about annual budget hearings and market value based on annual budget assessments, as they pertain to Idaho Code.

In answer to committee questions, **Mr. Reddish** explained the ultimate power of the Legislature's involvement in determining property tax exemptions, uniformity protection by property tax type, varied property tax by district, and types of methods used to determine annual property taxes. He also mentioned the Idaho State Tax Commission will be presenting a more current budget by property tax type to the committee within the next week.

**Erin Phipps**, LSO Revenue Analyst, gave a presentation on using the dashboards available through the Idaho State Legislature website. She instructed the committee on the use of the fiscal and revenue dashboards available online, the tools available to locate total state revenue collected, and the avenues used for distribution of state tax revenue.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:40 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary