

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, January 26, 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 (Colette), 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 9:01 a.m.

**MOTION:** **Rep. Burns** made a motion to approve the minutes from the January 20, 2023 and January 24, 2023 meetings. **Motion carried by voice vote.**

**RS 30103:** **Rep. Handy** introduced **RS 30103** relating to taxes. He explained the proposed legislation would change the date of tax payments made to the Idaho State Tax Commission from the 20th of the month to the last day of the month. He explained the payment date was changed from a later date in the month to the 20th day of the month in 1983, at a time when the state was having cash flow issues.

In response to a committee question, **Rep. Handy** stated the Idaho State Tax Commission has no concerns with the due date being changed, as this legislation applies mainly to small businesses.

**MOTION:** **Rep. Weber** made a motion to introduce **RS 30103**. **Motion carried by voice vote.**

**H 22:** **Rep. Skaug** introduced **H 22** relating to sales and use taxes. He explained how the legislation would take back previously disbursed state tax monies from any governing body of a city or county, which make a proclamation to not pursue investigation into felony cases. He also spoke on the origination of the legislation in illegal abortion cases, how the law would be expanded to cover all felony cases, and would not be limited to case specific prosecutions.

In response to committee questions, **Rep. Skaug** explained city's and county's would be in violation of state laws if they refused investigation in felony cases, in which those entities would need to return state monies to the Idaho State Tax Commission, after the Attorney General implemented the return of state funds.

**MOTION:** **Rep. Dixon (1)** made a motion to send **H 22** to the floor with a **DO PASS** recommendation.

**Steve Bender**, previous government employee and current substitute teacher, spoke **in support** of **H 22**, as he believes all felony investigations should be upheld in accordance with state laws.

**Amy Henry**, District 13 constituent, spoke **in support** of **H 22**, as it assists in keeping order in felony prosecutions and state laws.

**Delbert Chapel**, Idaho resident, spoke **in support** of **H 22**, as he agrees with abiding by state laws, and this legislation supports law and order.

**Cindy Thorngren** spoke in opposition to H 22, as it may be detrimental to women's health rights, in circumstances where they need a life-saving abortion.

**Rep. Necochea** spoke in opposition to H 22 as she believes city and county funding is already scarce. She stated the legislation would further the money scarcity by restricting governmental entities in the pursuit of all felony investigations.

**Vice Chairman Cannon** stated he understands the legislation would not eliminate the discretion of law enforcement, but would be supportive of prosecution in felony cases on a case-by-case basis. He spoke in support of H 22.

**Rep. Wroten** spoke in support of H 22, as he understands the legislation was created for governmental entities with proclamations refusing to investigate felony cases, pursuant to Idaho state law.

**Rep. Shepherd** stated he is not sure how this law would have or will be applied to the city's whom had riots in the past without felony prosecutions, due to the lack of initiative taken by community leaders.

**VOTE ON MOTION:**

**Chairman Monks** called for a vote on the motion. **Motion carried by voice vote.**

**Reps. Necochea and Burns** requested to be recorded as voting **NAY**. **Rep. Skaug** will sponsor the bill on the floor.

**ADJOURN:**

There being no further business to come before the committee, the meeting adjourned at 9:46 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary