

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, January 30, 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 (Coletti), Pickett, Raymond, Wroten, Necochea, Burns

**ABSENT/  
EXCUSED:** Rep. Raymond

**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.

**Kathlynn Ireland**, Idaho State Tax Commission, gave a presentation on urban renewal. Her presentation related to the twenty-four counties within the state having urban renewal revenue allocation agencies, consisting of base property value creations in agency property areas, to promote growth and renewal of deteriorated areas in cities. She explained how urban renewal agencies use tax increment financing to generate revenue for urban renewal projects. Ms. Ireland also noted that her presentation is given through classes provided by the Idaho State Tax Commission multiple times per year.

In response to committee questions, **Ms. Ireland** explained base property value in an urban renewal area is generated by not only new construction but also pre-existing property values. She mentioned the state of Idaho does not create taxing districts, it is only cities and counties who partake in implementing revenue allocation agencies through individual taxing districts.

**Alan Dornfest**, Idaho State Tax Commission, concluded the presentation with clarification of the terms outlined in the legislation, as the state of Idaho can only operate with one taxing method, being either state sales tax or state property tax, not both. The state of Idaho generates sales tax revenue while individual taxing districts can also generate property tax revenue.

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 10:04 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary