

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, January 31, 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:** Rep. Mickelsen

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.

MOTION: **Rep. Burns** made a motion to approve the minutes from the January 25, 2023, January 26, 2023, and January 27, 2023 meetings.

Rep. Raymond stated he will not be able to vote on minutes from all of the meeting dates.

MOTION WITHDRAWN: **Rep. Burns** asked unanimous consent to withdraw his motion of approval of minutes from January 25, 2023, January 26, 2023, and January 27, 2023 meetings. There being no objection, the motion was withdrawn.

MOTION: **Rep. Burns** made a motion to approve minutes from the January 25, 2023 meeting. **Motion carried by voice vote.**

MOTION: **Rep. Burns** made a motion to approve minutes from the January 26, 2023 meeting. **Motion carried by voice vote.**

MOTION: **Rep. Burns** made a motion to approve minutes from the January 27, 2023 meeting. **Motion carried by voice vote.**

RS 29930: **Rep. Ehlers** presented **RS 29930** relating to the tax credit for mobile equipment under the Idaho Investment Tax Credit. He explained the proposed legislation is intended to close a loophole which requires ninety days of use within the state in the tax year, to be eligible for the credit.

MOTION: **Rep. Wroten** made a motion to introduce **RS 29930**. **Motion carried by voice vote.**

RS 29933: **Rep. Pickett** presented **RS 29933** relating to usage taxes. He stated the proposed legislation would change the three month requirement to ninety days of ownership of property, to be eligible for the use tax credit.

MOTION: **Rep. Wroten** made a motion to introduce **RS 29933**. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:07 a.m.

Representative Monks
Chair

Jocelyn Lamb
Secretary