

MINUTES
SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE

DATE: Tuesday, February 07, 2023

TIME: 3:00 P.M.

PLACE: Room WW53

MEMBERS PRESENT: Chairman Ricks, Vice Chairman Schroeder, Senators Grow, Cook, Adams, Bernt, Trakel, Rabe, and Just

ABSENT/ EXCUSED: None

NOTE: The sign-in sheet, testimonies and other related materials will be retained with the minutes in the committee's office until the end of the session and will then be located on file with the minutes in the Legislative Services Library.

CONVENED: **Chairman Ricks** convened the meeting of the Senate Local Government and Taxation Committee (Committee) at 3:02 p.m.

S 1031: **Property Exempt from Taxation. Senator Burtenshaw** presented **S 1031**. He explained that currently irrigation districts have to apply annually for their property tax exemption. The exemption covers canals, ditches, pipelines, flumes, aqueducts, reservoirs, dams and any other necessary facility used primarily for the conveyance and storage or providing of water for irrigation of land. This legislation removed the requirement to apply for the exemption annually.

MOTION: **Senator Grow** moved to send **S 1031** to the floor with a **do pass** recommendation. **Vice Chairman Schroeder** seconded the motion. The motion passed by **voice vote**.

S 1041: **County Treasurer and Tax Collector. Annette Dygert**, Owyhee County Treasurer, presented **S 1041**. **Ms. Dygert** explained that this bill added **Idaho Code § 31-2127** that set forth the various statutes relating to the authority of the county treasurer to invest surplus or idle funds. She further stated that this would be helpful to a new county clerk.

Johanna Defoort, Valley County Treasurer, testified that this bill provided good guidance to new county treasurers such as herself.

MOTION: **Senator Bernt** moved to send **S 1041** to the floor with a **do pass** recommendation. **Senator Cook** seconded the motion. The motion passed by **voice vote**.

PASS THE GAVEL: Chairman Ricks passed the gavel to Vice Chairman Schroeder.

RS 30260 **Regarding Voter Approved School Board Bond repayments. Chairman Ricks** presented **RS 30260**. He explained that currently, school board trustees can levy between 12 and 21 months for annual bond payments from taxpayers. This legislation adjusted those parameters and reduced the maximum amount of payments that could be levied in one year was between 12 and 14 months. This had the effect of lowering the amount of bond payment on an annual basis.

MOTION: **Senator Grow** moved to send **RS 30260** to print. **Senator Trakel** seconded the motion. The motion to send **RS 30260** to print passed by **voice vote**.

PRESENTATION: Revenue Distribution Dashboard. Erin Phipps, revenue analyst for the Legislative Services Office, gave a presentation on the Revenue Distribution Dashboard on legislature.idaho.gov. She explained that under the Fiscal Dashboards menu there were 4 fiscal dashboards: fiscal details, revenue details, economic indicators, and budget information. Ms. Phipps focused her presentation on the revenue details dashboard. **Ms. Phipps** explained that the first page, or 101 page, of the revenue details dashboard contained an overview of revenue data relating to the 3 legged stool of revenue: sales tax, individual income tax and property tax. You could scroll down to obtain specific information relating to each of the major types of taxes. Clicking on any of the three buttons took you to a 201 page with more detailed information regarding collection and distribution of the 3 types of taxes. This page included a history of collections as well as a description of that revenue source. Scrolling down revenue category button took you to the 301 page which provided details about each specific area of sales tax distribution.

DISCUSSION: **Vice Chairman Schroeder** asked whether the dashboard contained specific information about additional sales tax collected by resort cities. **Ms. Phipps** explained that was included in the local option category.

ADJOURNED: There being no further business at this time, **Chairman Ricks** adjourned the meeting at 3:36 p.m.

Senator Ricks
Chair

Meg Lawless
Secretary