

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, February 09, 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 9:01 a.m.

Due to time constraints, **Chairman Monks** requested the committee allow **Rep. Tanner** to present his proposed legislation first, instead of the order listed on the agenda. There being no opposition in the committee, **Rep. Tanner** moved forward with presenting.

**RS 30315:** **Rep. Tanner** presented **RS 30315** relating to property tax-exempted properties. He stated the proposed legislation will give the Board of Equalization the authority to determine the extent of granting a hospital or health care facility its property tax-exemption status. He believes it will balance the levy rates to benefit all property owners when property taxes are budgeted for each county.

In response to committee questions, **Rep. Tanner** explained each county commissioner will have the authority to execute the final tax-exemption status, and the proposed legislation is directed more toward populated areas and privately owned properties.

**MOTION:** **Rep. Cannon** made a motion to introduce **RS 30315**.

In response to additional committee questions, **Rep. Tanner** further explained hospitals operate as a financial business, and the county commissioners will make decisions on what is going to be best for each county, in regards to each facilities tax-exemption status.

**VOTE ON MOTION:** **Chairman Monks** called for a vote on the motion to introduce **RS 30315**. **Motion carried by voice vote.**

**RS 30216:** **Rep. Tanner** presented **RS 30216** relating to property taxes. This proposed legislation is to modify existing Idaho Code to be specific in defining which hospitals and facilities the tax-exemption status applies.

**MOTION:** **Rep. Weber** made a motion to introduce **RS 30216**. **Motion carried by voice vote.**

**RS 29932:** **Rep. Cheatum** presented **RS 29932** relating to income taxes. He stated the proposed legislation would clarify the credit for taxes paid in other states, to include an adjustment to reflect only the tax on the amount of income that Idaho is taxing.

**MOTION:** **Rep. Dixon (1)** made a motion to introduce **RS 29932**. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:18 a.m.

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Representative Monks  
Chair

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Jocelyn Lamb  
Secretary