

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, February 14, 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. Cornilles

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.

RS 30293: **Rep. Cheatum** presented **RS 30293** relating to tax. He explained the proposed legislation gives clarification on the distribution of late charges and interest paid to the taxing district and local jurisdictions within each county.

In response to committee questions and concerns, **Rep. Cheatum** explained there have been monies ranging from ten to one hundred thousand dollars which have been reported in a couple of different counties as not having gone back through the proper distribution channels.

MOTION: **Rep. Dixon (1)** made a motion to introduce **RS 30293**. **Motion carried by voice vote.** **Rep. Mickelsen** requested to be recorded as voting **NAY**.

H 59: **Rep. Ehlers** presented **H 59** relating to income taxes. He stated the legislation would close a loophole with the Idaho Investment Tax Credit, giving a pro-rated amount of usage credit for mobile property used inside and outside of the state of Idaho, based on the first ninety days of usage and location.

MOTION: **Rep. Cheatum** made a motion to send **H 59** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Ehlers** will sponsor the bill on the floor.

H 80: **Rep. Manwaring** presented **H 80** relating to income taxes. He explained the legislation would allow an invoice or statement from a bank or other financial institution, to be used as evidence of deduction for taxpayers, free and clear of evidence of fraud.

MOTION: **Rep. Weber** made a motion to send **H 80** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Manwaring** will sponsor the bill on the floor.

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:10 a.m.

Representative Monks
Chair

Jocelyn Lamb
Secretary