

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, February 21, 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:** Representative 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.

**Vice Chairman Cannon** called the meeting to order at 9:00 a.m.

**MOTION:** **Rep. Burns** made a motion to approve the minutes from February 14, 2023 and February 15, 2023 meetings. **Motion carried by voice vote.**

**RS 30391:** **Rep. Raybould** presented **RS 30391** relating to income taxes. She explained the proposed legislation would change Idaho Code to increase the state tax deduction for dependent care, instead of having limits based on percentage of expenses and maximum deductions per dependent. This would include a maximum annual deduction of twelve thousand dollars.

In response to committee questions, **Rep. Raybould** explained the deduction could be based on one child or dependent, with the maximum deduction being applicable. She also stated this deduction would be specific to the state of Idaho versus federal tax deductions for dependents.

**MOTION:** **Rep. Weber** made a motion to introduce **RS 30391**. **Motion carried by voice vote.**

**RS 30407:** **Rep. Monks** presented **RS 30407** relating to tax exemptions. He stated the proposed legislation would amend Idaho Code to allow exemptions for broadband equipment and infrastructure used in rural areas which deploy high-speed broadband services.

In response to committee questions, **Rep. Monks** explained the tax exemption as beneficial for the expansion in broadband services in rural areas, which will increase personal property value. This will allow additional tax monies to be used for other needs throughout the state.

**MOTION:** **Rep. Ehlers** made a motion to introduce **RS 30407**. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting adjourned at 9:13 a.m.

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Representative Cannon  
Vice Chair

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Jocelyn Lamb  
Secretary