

MINUTES
SENATE LOCAL GOVERNMENT & TAXATION COMMITTEE

DATE: Thursday, February 23, 2023

TIME: 3:00 P.M.

PLACE: Room WW53

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

ABSENT/ EXCUSED: Senators Adams and Trakel

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.

H 80 **Representative Manwaring** presented **H 80**. He stated that this bill dealt with evidence of taxpayer expenditures. It was to clean up H 217 passed two years ago. H 217 established a presumption that a taxpayer could use a bank or credit card statement as evidence of an expenditure for purposes of a deduction or credit on his or her income taxes. **H 80** provided that, absent clear and convincing evidence of fraud, a bank or credit card statement was conclusive evidence of an expenditure for purposes of a tax deduction or tax credit.

DISCUSSION: **Chairman Ricks** asked for clarification as to whether the original plan was the same, but merely reworded. **Representative Manwaring** explained that **H 80** changed the legal burden of proof. A bank or credit card statement was presumed to be evidence of an expenditure for purposes of a tax deduction or credit, absent clear and convincing evidence of fraud.

Vice Chairman Schroeder asked Representative Manwaring to discuss whether an itemization on your credit card or bank statement would be required. **Representative Manwaring** responded that without an itemization, the credit or deduction could be subject to challenge.

MOTION: **Senator Grow** moved to send **H 80** to the floor with a **do pass** recommendation. **Senator Schroeder** seconded the motion. The motion to send **H 80** to the floor with a **do pass** recommendation passed by **voice vote**.

GUBERNATORIAL APPOINTMENT VOTE: **Gubernatorial Appointment of Doug Wallis to the Board of Tax Appeals.** **Senator Cook** moved to send the gubernatorial appointment of Doug Wallis to the Board of Tax Appeals to the floor with a recommendation that he be confirmed by the Senate. **Senator Rabe** seconded the motion. The motion to send the gubernatorial appointment of Doug Wallis to the Board of Tax Appeals to the floor with a recommendation that he be confirmed by the Senate passed by **voice vote**.

ADJOURNED: There being no further business at this time, **Chairman Ricks** adjourned the meeting at 3:15 p.m.

Senator Ricks
Chair

Meg Lawless
Secretary