

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Monday, February 27, 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 Wroten

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 9:02 a.m.

MOTION: **Rep. Burns** made a motion to approve minutes from the February 21, 2023 and February 23, 2023 meetings. **Motion carried by voice vote.**

**UNANIMOUS
CONSENT
REQUEST:** **Chairman Monks** requested unanimous consent to change the order of presentations on the agenda. There being no objection, the meeting moved forward with a new order of business.

H 100: **Rep. Manwaring** presented **H 100** relating to property valuation for tax purposes. He explained this bill provides a breakdown of the exempted value of a property to be provided to the property owner, as well as assessment methods for special purpose commercial properties.

RS 30466C1: **Rep. Manwaring** presented **RS 30466C1** relating to property valuation notices. He stated the proposed legislation is intended for income-producing property valuation notices to be given to the property owner by the county assessor when requested.

In response to committee questions, **Rep. Manwaring** explained the proposed legislation would assist in creating consistency and classifications across all types of income-producing properties. This would be based on property age and type.

Brad Smith, Chief Deputy Ada County Assessor, spoke **in opposition** of **H 100**. He believes it goes against uniformity in property assessments.

Alan Smith, Ada County Assessor's Office, stated he believes the Chief Assessor already addressed his concerns.

Kelly Packer, Association of Idaho Cities, spoke **in support** of the proposed legislation **RS 30466C1**, as the concerns she had with **H 100** will be addressed.

Rep. Manwaring explained the new proposed legislation would better define verbiage in **H 100** for special purpose properties to be called income-producing properties. He requested **H 100** be held in committee and for **RS 30466C1** be introduced.

MOTION: **Rep. Weber** made a motion to **HOLD H 100** in committee. **Motion carried by voice vote.**

MOTION: **Rep. Weber** made a motion to introduce **RS 30466C1**.

Rep. Manwaring requested **RS 30466C1** be introduced and recommend it get sent to the second reading calendar.

**UNANIMOUS
CONSENT
REQUEST:**

Rep. Weber requested unanimous consent to withdraw his motion. There being no objection, the request was granted and the motion was withdrawn.

MOTION:

Rep. Weber made a motion to introduce **RS 30466C1** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote.** **Rep. Necochea** requested to be recorded as voting **NAY**. **Rep. Manwaring** will sponsor the bill on the floor.

H 159:

Rep. Ehlers presented **H 159**, legislation relating to the Idaho information technology equipment sales tax exemption and the treatment of certain property located within a revenue allocation area.

Those testifying **in opposition** to the legislation were **Megan Conrad**, Redevelopment Association of Idaho; **John Eaton**, Idaho Association of Commerce and Industry; **Joe Stear**, Kuna City; **David Lehman**, Meridian Development Corporation; **David Wali**, Gardener Development; **Morgan Treasure**, City of Kuna and; **Brian Frost**, Star Acres Properties. They were of the opinion the bill would hinder small rural communities from attracting economic development projects.

In response to questions from Committee members, **Rep. Ehlers** advised **H 159** restored the rules to their original state.

MOTION:

Rep. Shepherd made a motion to send **H 159** to the floor with a **DO PASS** recommendation.

**ROLL CALL
VOTE:**

Roll call vote was requested by **Rep. Cheatum**. **Motion failed by a vote of 7 AYES, 8 NAY, and 1 Absent/Excused.** **Voting in favor** of the motion: **Reps. Monks, Cannon, Dixon (1), Shepherd, Durrant, Ehlers, Pickett.** **Voting in opposition** to the motion: **Reps. Manwaring, Weber, Cheatum, Cornilles, Mickelsen, Raymond, Necochea, and Burns.** **Rep. Wroten was absent/excused.**

RS 30455:

Rep. Handy presented **RS 30455** relating to taxes. He explained the proposed legislation would change the date of tax payments made to the Idaho State Tax Commission from the 20th of the month to the last day of the month.

MOTION:

Rep. Manwaring made a motion to introduce **RS 30455**. **Motion carried by voice vote.**

ADJOURN:

There being no further business to come before the committee, the meeting adjourned at 10:39 a.m.

Representative Monks
Chair

Jocelyn Lamb
Secretary