

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, March 02, 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.

The Committee sang happy birthday to Martin Bilbao.

H 101: **Rep. Mitchell** presented **H 101**, legislation to prohibit prorating the homeowner exemption and relating to the homeowner exemption amending section 63-602G Idaho Code by clarifying language regarding homeowners property tax exemption in all 44 counties.

In response to questions from Committee members, **Rep. Mitchell** advised language was adjusted to avoid confusion.

Those speaking **in support** were **Dan Schoenberg**, Paloose Properties; and **Max Pond**, Idaho Realtors. They were of the opinion the legislation would result in more balanced property taxes throughout the state.

Those speaking **in opposition** were **Seth Grigg**, Idaho Association of Counties; and **Kelley Packer**, Association of Idaho Cities. They were of the opinion the homeowners exemption may reduce the tax revenue of the cities and counties.

ORIGINAL MOTION: **Rep. Shepherd** made a motion to send **H 101** to the floor with a **DO PASS** recommendation.

SUBSTITUTE MOTION: **Rep. Pickett** made a substitute motion to **HOLD H 101** in committee.

ROLL CALL VOTE ON SUBSTITUTE MOTION: Roll call vote was requested. **Substitute motion failed by a vote of 8 AYE and 8 NAY. Voting in favor** of the motion: **Reps. Weber, Cheatum, Cornilles, Ehlers, Mickelsen, Pickett, Raymond, Necochea. Voting in opposition** to the motion: **Reps. Monks, Cannon, Dixon (1), Manwaring, Shepherd, Durrant, Wroten, Burns.**

ROLL CALL VOTE ON ORIGINAL MOTION: Roll call vote was requested. **Original motion failed by a vote of 8 AYE and 8 NAY. Voting in favor** of the motion: **Reps. Monks, Cannon, Dixon (1), Manwaring, Shepherd, Durrant, Wroten, Burns. Voting in opposition** to the motion: **Reps. Weber, Cheatum, Cornilles, Ehlers, Mickelsen, Pickett, Raymond, Necochea.**

H 198: **Rep. Cannon** presented **H 198**, legislation limiting the time frame during which interest accrues where a tax deficiency is found regarding the accrual of interest on income and sales tax deficiencies.

MOTION: **Rep. Weber** made a motion to send **H 198** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Cannon** will sponsor the bill on the floor.

ADJOURN: There being no further business to come before the Committee, the meeting adjourned at 10:14 a.m.

Representative Monks
Chair

Hope Alles
Secretary