

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, January 18, 2024

TIME: 9:30 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 9:30 A.M.

RS 30980: **Rep. Cannon** presented **RS 30980**, proposed legislation exempting registered members of a tribe, living outside of Idaho, from paying Idaho Income Tax earned on an Indian Reservation within the boundaries of Idaho. Rep. Cannon shared approximately 100 - 200 registered members of a tribe cross borders to work in Idaho and **RS 30980** would codify the Idaho State Tax Commission policy regarding these situations. Rep. Cannon reaffirmed members of a tribe do not pay Idaho State Income Tax on income earned on reservations in Idaho.

MOTION: **Rep. Weber** made a motion to introduce **RS 30980**.

Responding to committee questions, **Rep. Cannon** clarified this proposed legislation codifies the current policy of exempting members of a tribe, not living in Idaho but earning income on a reservation within the boundaries of Idaho, not to be subject to Idaho taxes.

VOTE ON MOTION: **Chairman Monks** called for a vote on the motion to introduce **RS 30980**. **Motion carried by voice vote.**

Tim Hibbard, Budget and Policy Analyst, Legislative Services Office, presented an overview of the Idaho State Tax Commission Budget. The department has five divisions, General Services, Audit Division, Compliance Division, Revenue Operations and the Property Tax Program. Mr. Hibbard shared the Tax Commission has 40 full-time positions and spends 95 - 99% of it's budget each year.

Responding to committee questions, **Mr. Hibbard** stated the Seasonal Temporary Employee category has been added to the base and the commission consistently averages 23 position vacancies and cited some of those vacancies have been there for the last five years.

Chairman Monks thanked **Mr. Hibbard** for his presentation, advised the committee to contact one of the many individuals available to assist them if they have questions.

ADJOURN: There being no further business to come before the committee, the meeting adjourned at 9:51 A.M.

Representative Monks
Chair

Lisa Hendricks
Secretary