

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Tuesday, January 21, 2025

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Weber, Representatives Shepherd, Cheatum, Ehlers, Monks, Raymond, Andrus, Bruce, Raybould, Shirts, Gannon, Berch

**ABSENT/
EXCUSED:** Reps. Cornilles, Hill

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 Cannon called the meeting to order at 9:00 AM.

MOTION: **Rep. Bruce** made a motion to approve the minutes of January 20, 2025. **Motion carried by voice vote.**

Chairman Cannon recognized staff from the Idaho State Tax Commission who were present to support the presentation of the administrative rules: **Alan Dornfest**, Property Tax Policy Bureau Chief; **Kathlynn Ireland**, Property Tax Policy Analyst; **Elena Gonzalez**, Tax Policy Analyst; and **Aaron Yost**, Government Affairs Manager.

DOCKET NO. 35-0103-2401: **Vice Chairman Weber** presented **Docket No. 35-0103-2401**, which clarifies a calculation regarding land assessment from acre per income to income per acre.

In response to questions from the committee, **Ms. Ireland** explained the Tax Commission consulted with **Russ Hendricks** from the Idaho Farm Bureau, as well as several county officials. She further explained the change was necessary to correct the mathematics in the formula, and there would not be any negative side effects to the farming community.

DOCKET NO. 35-0103-2402: **Vice Chairman Weber** presented **Docket No. 35-0103-2402**, which provides cleanup language related to last year's **H 521**.

DOCKET NO. 35-0105-2401: **Vice Chairman Weber** presented **Docket No. 35-0105-2401**, which is a Zero-Based Regulation rewrite of a section of rules regarding motor fuels tax.

In response to questions from the committee, **Ms. Gonzalez** explained documents are required to be preserved for three years, unless they are related to an International Fuel Tax Agreement license in which case they will be kept for four years.

DOCKET NO. 35-0110-2401: **Vice Chairman Weber** presented **Docket No. 35-0110-2401**, a Zero-Based Regulation rewrite of a section of rules regarding cigarette and tobacco taxes.

MOTION: **Rep. Raybould** made a motion to approve **Docket No. 35-0103-2401**. **Motion carried by voice vote.**

MOTION: **Rep. Andrus** made a motion to approve **Docket No. 35-0103-2402**. **Motion carried by voice vote.**

MOTION: **Rep. Cheatum** made a motion to approve **Docket No. 35-0105-2401**. **Motion carried by voice vote.**

MOTION: **Rep. Raymond** made a motion to approve **Docket No. 35-0110-2401**. **Motion carried by voice vote.**

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 9:14 AM.

Representative Cannon
Chair

Cameron Douglas
Secretary