

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Wednesday, January 22, 2025

**TIME:** 9:00 A.M.

**PLACE:** Room EW42

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

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

**MOTION:** **Rep. Bruce** made a motion to approve the minutes of January 21, 2025. **Motion carried by voice vote.**

**RS 31974:** **Rep. Horman** presented **RS 31974**, an education parental choice tax credit. Rep. Horman explained the credit would work by providing a tax credit of up to \$5000 per child or \$7500 per child with disabilities for qualified education expenses such as non-public schools, tutoring, standardized tests, and transportation costs. The bill differs from last year's bill on a similar subject by providing an advance tax credit payment rather than a grant and by making foster children eligible. The bill does not include performance accountability requirements for non-public schools of the kind followed by public schools under Title 33, a section of code not included in this bill. The bill creates a limit on the growth of spending under the bill which can be increased or decreased by a future legislature, and provides other accountability measures such as penalties up to a felony for misuse of the program. Rep. Horman argued the bill will provide opportunity for all students without taking resources away from public schools.

In response to questions from the committee, **Rep. Horman** said she will have further details on methodology for calculating the tax credit in a full hearing after the RS is printed, and for families over 300% of the poverty level, access to the tax credit is on a first-come, first-served basis after families under that threshold have been served. She also noted a provision in the bill providing the tax credit is for "instruction that is not provided by a parent" is meant to prevent a homeschool parent from paying themselves a salary.

**MOTION:** **Rep. Monks** made a motion to introduce **RS 31974**. **In support** of the motion, Rep. Monks said he welcomed the introduction of the bill, was excited for a full hearing, and the legislation is long overdue.

**Rep. Gannon** noted his concerns about the fiscal note, and about the feasibility of putting a cap on a tax credit, given the tax credit's unique structure.

**Rep. Berch** opposed the motion on the grounds of a lack of sufficient accountability present in the bill.

**VOTE ON MOTION:** **Motion carried by voice vote.** **Reps. Berch** and **Gannon** requested to be recorded as voting **NAY**.

**ADJOURN:** There being no further business to come before the committee, the meeting was adjourned at 9:18 AM.

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Representative Cannon  
Chair

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Cameron Douglas  
Secretary