

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, January 27, 2025

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

**PLACE:** Room EW42

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

**ABSENT/  
EXCUSED:** Representative(s) Andrus, Hill, Berch

**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 22, 2025 and January 23, 2025. **Motion carried by voice vote.**

**Chairman Cannon** outlined the procedure for submitting written testimony to the committee. The procedure will be to submit testimony via email to the committee secretary, hrev@house.idaho.gov, clearly stating in the subject line that it is testimony for the committee and beginning the email with their name, legislative district, who if anyone they represent, and if they are for or against the legislation in question. Submissions should be made by 4:00 PM on the day prior to the hearing. Not all testimony will be read, and testimony from geographical areas more distant from the Capitol will be preferred.

**RS 32033:** **Rep. Monks** presented **RS 32033**, which would increase the grocery tax credit from \$120.00 per person or \$140.00 for individuals 65 and older to \$155.00 for all individuals across the board. The \$155 tax credit would be per person, which for a family of 4 would break down to over \$800 per month of tax-free groceries. This legislation would also allow those who spend more on food to itemize grocery expenses on their income tax returns.

**MOTION:** **Rep. Shepherd** made a motion to introduce **RS 32033**.

In response to questions from the committee, **Rep. Monks** confirmed that seniors would only see an increase of \$15 per person, though that amount would outpace inflation since the last time the grocery tax was raised. He also explained the estimates of grocery tax revenue coming in to the state is calculated based off assuming grocery spending as 12% of total income, which he argues is skewed too high for higher earners, and he noted the amount of money coming in from the tax on groceries paid by tourists and other visitors to the state would remain unchanged.

**VOTE ON  
MOTION:** **Motion carried by voice vote.**

**Chairman Cannon** noted there are now four bills in the committee's possession that are eligible for email testimony submissions: **H 25**; **H 39**, the education choice tax credit; **H 40**, **Speaker Moyle's** reduction in income tax rates, and this RS, which will be assigned a bill number shortly.

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

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Representative Cannon  
Chair

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Cameron Douglas  
Secretary