

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Thursday, February 05, 2026

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Weber, Representatives Shepherd, Cheatum, Cornilles, Ehlers, Monks, Raymond, Hill, Raybould, Shirts, Barbieri, Rasor, Gannon, Berch

**ABSENT/
EXCUSED:** Representative(s) Ehlers

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.

RS 32981C1: **Rep. Cheatum** presented **RS 32981C1**, which codifies a decision of the Supreme Court issued last year regarding the distribution of fees and interest on delinquent property taxes, confirming that taxing districts are entitled to receive not only their share of the taxes owed but also the associated fees and interest. The purpose is to ensure clear and consistent application of the law in the future.

MOTION: **Rep. Raybould** made a motion to introduce **RS 32981C1** in the floor. **Motion carried by voice vote.**

H 551: **Rep. Cheatum** and **Alan Dornfest**, property tax policy bureau chief with the property tax division of the Idaho State Tax Commission presented **H 551**, which amends legislation passed last year to clarify how taxable values and levy calculations apply to fire protection and ambulance districts, particularly those opting out of urban renewal areas. The bill addresses omitted language identified during implementation by the Tax Commission to ensure that new construction is treated consistently for districts regardless of when an urban renewal area was formed. The change prevents unintended funding disparities and ensures proper application beginning in the upcoming fiscal year.

MOTION: **Rep. Raymond** made a motion to send **H 551** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Cheatum** will sponsor the bill on the floor.

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 9:11 AM.

Representative Cannon
Chair

Iryna Moskvina
Secretary