

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Monday, February 09, 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) Shepherd, Hill, Barbieri

**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 33219:** **Rep. Pickett** presented **RS 33219**, which allows individuals who depart on a religious mission to retain their property tax exemption during their absence, providently intend to return to the home as their primary residence. The bill grants such missionaries the same property tax benefits as those afforded to military service members.

**MOTION:** **Rep. Raymond** made a motion to introduce **RS 33219**. **Motion carried by voice vote.**

**RS 33148:** **Rep. Bruce** and **Sen. Den Hartog** presented **RS 33148**, which clarifies tax incentives for data centers: the sale tax exemption applies only to server equipment and does not extend to construction materials. It also prohibits the simultaneous use of sales tax and property tax exemptions, aiming to promote tax fairness and ensure adequate revenue for the budget. Lawmakers emphasized that a broader and fairer tax base could create conditions for overall tax rate reductions.

**MOTION:** **Rep. Shirts** made a motion to introduce **RS 33148**. **Motion carried by voice vote**  
**Chairman Cannon** turned the gavel over to **Vice Chairman Weber**.

**DOCKET NO.  
35-0102-2501:** **Philip Johnson** with Idaho State Tax Commission provided responses to the committee's previous questions and clarified provisions removed from **Docket No. 35-0102-2501** due to statutory rewording, including those related to certificates and the distinction between garage sales and small sellers. **Lauren Smyser** with the Division of Financial Management and the Governor's Office explained three bases for initiating rulemaking: the ZBR review schedule, petitions or legislative changes, and temporary rules, emphasizing coordination with agencies and the need for a clear understanding of the process.

**MOTION:** **Rep. Raybould** made a motion to approve **Docket No. 35-0102-2501**. **Motion carried by voice vote**

**Vice Chairman Weber** turned the gavel over to **Chairman Cannon**.

**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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Iryna Moskvina  
Secretary