

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Friday, February 13, 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) 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. Cheatum** made a motion to approve the minutes of February 2, 2026, February 3, 2026, February 5, 2026, and February 9, 2026. **Motion carried by voice vote.**

**RS 33317:** **Rep. Monks** presented **RS 33317**, which clarifies the rules governing urban renewal district: an agency may not deny a fire district or an ambulance district's request to withdraw if there are no outstanding bonds or written contractual obligations, or if sufficient alternative revenues exist to cover the debts. In essence, this is not a policy change but technical clarification following last year's amendments.

**MOTION:** **Rep. Cheatum** made a motion to introduce **RS 33317**. **Motion carried by voice vote.**

**H 506:** **Rep. Monks** presented **H 506**, which addresses the STARS program, and explained that developers are reimbursed only from new sales tax revenues and are limited to actual infrastructure costs. He also clarified the changes in financial thresholds in **H 506** and **RS 33329**. The main difference between them is the lower limit: the bill raises it to \$10 million, while **RS 33329** lowers it to \$5 million with an upper limit of \$100 million.

**MOTION:** **Rep. Raybould** made a motion to **HOLD H 506** in committee. **Motion carried by voice vote.**

**RS 33329:** **Rep. Monks** presented **RS 33329**, which relates to the STARS program and changes in the financial thresholds for participation in it. **Rep. Monks** explained the program's logic in detail: developers advance the funding for the necessary road and related infrastructure, after which they can receive partial reimbursement from the new sales tax revenues generated by the respective project. It was emphasized that this concerns new revenue specifically, not a redistribution of existing tax revenues, so there is no impact on current budget flows.

**MOTION:** **Rep. Raybould** made a motion to introduce **RS 33329** and recommend it be sent directly to the Second Reading Calendar. **Motion carried by voice vote.** **Rep. Monks** will sponsor the bill on the floor.

- H 610:** **Rep. Pickett** presented **H 610**, which clarifies the tax code to allow individuals temporarily absent from their primary residence due to religious service or a mission to retain the homeowner's property tax exemption. It aligns their treatment with that of military service members, including the ability to rent out the home during their absence.
- MOTION:** **Rep. Raybould** made a motion to send **H 610** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Pickett** will sponsor the bill on the floor.
- H 594:** **Rep. Cheatum** presented **H 594**, which codifies a Supreme Court decision regarding the distribution of fees and interest on delinquent property tax collections. The bill established that these funds must be returned to the jurisdictions that assess the respective property fees, in order to eliminate legal uncertainty in the future. The bill was supported by **Annette Dygert** representative of the Idaho Association of County Treasurers and **Leon Duce**, City Administrator of Rathdrum.
- MOTION:** **Rep. Raybould** made a motion to send **H 594** 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 9:44 AM.

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Representative Cannon  
Chair

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Iryna Moskvina  
Secretary