

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Tuesday, February 24, 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:** 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. Raybould** made a motion to approve the minutes of February 17, 2026 and February 19, 2026. **Motion carried by voice vote.**

**RS 33370C1:** **Rep. Monks** presented **RS 33370C1**, which clarifies the sales tax treatment of casual and small sellers, including yard sales, income thresholds, and the obligation to collect tax once specified limits are exceeded. It also specifies that small sellers must still pay sales tax on retail purchases of goods. The discussion focused on responsibility and eligibility in multi-party yard sales, as well as inconsistencies in the statutory language related to the \$5,000 and \$7,500 thresholds.

**MOTION:** **Rep. Raybould** made a motion to introduce **RS 33370C1**.

**UNANIMOUS  
CONSENT  
REQUEST:** **Rep. Raybould** made a unanimous consent request to withdraw her motion. There being no objection the request was granted.

**MOTION:** **Rep. Raybould** made a motion to return **RS 33370C1** to the sponsor. **Motion carried by voice vote.**

**RS 33474:** **Rep. Weber** and **Jason Kreizenbeck** from Lobby Idaho, presented **RS 33474**, which proposes to authorize county commissioners to grant a discretionary property tax exemption for specific low-income and workforce housing projects. The discussion centered on the potential fiscal impact, the lack of precise estimates in the fiscal note, and whether the exemption would ensure affordability rather than market-rate pricing. Members also clarified that the exemption applies only to property taxes and would be considered on a project-by-project basis.

**MOTION:** **Rep. Monks** made a motion to introduce **RS 33474**. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting was adjourned at 9:23 AM.

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Representative Cannon  
Chair

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Iryna Moskvina  
Secretary