

MINUTES  
**HOUSE REVENUE & TAXATION COMMITTEE**

**DATE:** Thursday, February 26, 2026

**TIME:** 8:30 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) Cornilles, Raymond, Raybould, Gannon, 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 8:30 AM.

**H 733:** **Rep. Ehlers** and **Kenneth R McClure** presented **H 733**. This bill aligns Idaho's partnership audit procedures with the federal model by allowing audits and tax adjustments to be handled at the partnership level rather than requiring amended returns from each individual partner. The legislation is intended to streamline administration, reduce burdens on taxpayers and the Idaho State Tax Commission, and improve efficiency, particularly for large or multistate partnerships. During the hearing, members discussed interstate implications, the impact on K-1 recipients, and how the bill would apply to pass-through entities such as LLCs and S corporations.

**Kenneth R. McClure** from Idaho Society of CPA's and **Jacob Zwygart** partner CPA firm, testified **in support** of **H 733**.

**MOTION:** **Rep. Shirts** made a motion to sent **H 733** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Ehlers** will sponsor the bill on the floor.

**RS 33066:** **Sen. Toews** presented **RS 33066**, which clarifies that contributions to healthcare sharing ministries qualify as eligible medical expenses under Idaho Medical Savings Accounts (MSAs). This allows MSA funds to be used for such contributions and enables account holders to receive the associated tax benefits.

**MOTION:** **Rep. Shirts** made a motion to introduce **RS 33066**. **Motion carried by voice vote.**

**MOTION:** **Rep. Shirts** made a motion to approve the minutes of February 23, 2026 and February 24, 2026. **Motion carried by voice vote.**

**ADJOURN:** There being no further business to come before the committee, the meeting was adjourned at 8:52 AM.

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Representative Cannon  
Chair

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Iryna Moskvina  
Secretary