

MINUTES
HOUSE REVENUE & TAXATION COMMITTEE

DATE: Monday, March 02, 2026

TIME: 9:00 A.M.

PLACE: Room EW42

MEMBERS: Chairman Cannon, Vice Chairman Weber, Representatives Shepherd, Cheatum, Cornilles, Ehlers, Monks, Raymond, Hill (Brown), 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.

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

RS 33260: **Rep. Cannon** presented **RS 33260**, which amends Idaho's Community Infrastructure District (CID) law to expand its use from cities to counties, allowing developers of master-planned communities to finance infrastructure and recover costs for fire protection and emergency medical services within the district. The bill also establishes a termination period, requiring CIDs to dissolve after 40 years or within a set timeframe following repayment of bonds. During the discussion, the sponsor requested introduction of the bill while keeping Section 5 unchanged, and members asked whether the Idaho Association of Counties had reviewed or taken a position on the legislation

MOTION: **Rep. Raybould** made a motion to introduce **RS 33260** with exception on page 7 section 5. **Motion carried by voice vote.**

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

H 734: **Rep. Fuhriman** presented **H 734**, which addresses the distribution of wind and geothermal energy revenues to school districts, ensuring that districts without supplemental levies are not disadvantaged in receiving funds. The bill aims to remove incentives for schools to impose additional levies solely to qualify for revenue distributions, while leaving solar energy revenues unchanged. During the discussion, members asked about potential financial impacts, whether districts had imposed levies for this purpose, and whether education organizations supported the bill before a motion was made to send it to the floor with a recommendation for passage.

MOTION: **Rep. Raybould** made a motion to send **H 734** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Fuhriman** will sponsor the bill on the floor.

H 670: **Rep. Monks** presented **H 670**, which clarifies provisions enacted last year regarding Urban Renewal Districts (URDs) and the ability of fire districts to opt out of participation when there are no outstanding bonded indebtedness or contractual obligations. The bill defines “contractual obligations” and specifies the conditions under which a fire district may withdraw to retain its share of property tax revenue from new development. During debate, members discussed the financial impact on fire districts, potential overlap among taxing entities, concerns about ongoing litigation, and whether the proposal merely clarifies prior legislative intent or substantively changes urban renewal policy.

Kelley Packer, executive director for the Association of Idaho cities, **Ben Layman**, from Eagle Urban Renewal Agency, **Meghan Conrad**, attorney at Elam and Burke in Boise with Redevelopment Association of Idaho and Garden City Urban Renewal, testified **in opposition** to **H 670**.

MOTION: **Rep. Raybould** made a motion to send **H 670** to the floor with a **DO PASS** recommendation. **Motion carried by voice vote.** **Rep. Cheatum** and **Rep. Cornilles** requested to be recorded as voting **NAY**. **Rep. Monks** will sponsor the bill on the floor.

ADJOURN: There being no further business to come before the committee, the meeting was adjourned at 9:56 AM.

Representative Cannon
Chair

Iryna Moskvina
Secretary