

**MINUTES OF THE
HOUSE REVENUE AND TAXATION
STANDING COMMITTEE**

Room 445, State Capitol

February 23, 2016

Members Present: Rep. Daniel McCay, Chair
Rep. Jeremy A. Peterson, Vice Chair
Rep. Joel K. Briscoe
Rep. Rich Cunningham
Rep. Gage Froerer
Rep. Brian M. Greene
Rep. Eric K. Hutchings
Rep. Ken Ivory
Rep. Brian S. King
Rep. John Knotwell
Rep. Mike K. McKell
Rep. Douglas V. Sagers
Rep. Jon E. Stanard

Staff Present: Leif G. Elder, Policy Analyst
An Bradshaw, Secretary

NOTE: A list of visitors and a copy of handouts are filed with the committee minutes.

Vice Chair Peterson called the meeting to order at 8:17 a.m.

Rep. King assumed the chair.

H.B. 327 Energy Tax Credit Amendments (*Rep. J. Peterson*)

Rep. Peterson explained the bill to the committee and requested it be returned to the Rules Committee for interim study.

MOTION: Rep. Knotwell moved to return H.B. 327 to the Rules Committee for interim study. The motion passed unanimously with Rep. Greene, Rep. Froerer, and Rep. Hutchings absent for the vote.

Vice Chair Peterson resumed the chair.

H.B. 233 Tax Exemption for Military Survivor Benefits (*Rep. P. Ray*)

Rep. Ray explained the bill to the committee.

MOTION: Rep. Stanard moved to pass the bill out favorably.

SUBSTITUTE

MOTION: Rep. Knotwell moved to replace H.B. 233 with 1st Sub. H.B. 233. The motion passed unanimously with Rep. Greene, Rep. Hutchings, and Rep. McCay absent for the vote.

MOTION: Rep. Stanard moved to pass 1st Sub. H.B. 233 out favorably. The motion passed unanimously with Rep. Hutchings and Rep. McCay absent for the vote.

2nd Sub. H.B. 190 Taxation of Foreign Income Amendments (Rep. B. Wilson)

Rep. Wilson explained the bill and distributed "House Bill 190 Explanation" to the committee. Steve Young, Holland and Hart LLP, assisted, and John Valentine, Chair, State Tax Commission, answered questions from the committee.

MOTION: Rep. Cunningham moved to replace 2nd Sub. H.B. 190 with 3rd Sub. H.B. 190. The motion passed unanimously with Rep. McCay absent for the vote.

MOTION: Rep. Stanard moved to pass 3rd Sub. H.B. 190 out favorably.

SUBSTITUTE

MOTION: Rep. King moved to hold 3rd Sub. H.B. 190. The motion failed with Rep. Briscoe and Rep. King voting in favor.

The underlying motion passed favorably with Rep. Briscoe and Rep. King voting in opposition.

H.B. 242 Alternative Energy Development Tax Amendments (Rep. S. Handy)

The bill was not considered.

H.B. 306 Taxation of Social Security and Retirement Benefits (Rep. J. Fawson)

The bill was not considered.

MOTION: Rep. McCay moved to adjourn the meeting. The motion passed unanimously.

Vice Chair Peterson adjourned the meeting at 9:14 a.m.