

IN THE HOUSE OF REPRESENTATIVES

HOUSE CONCURRENT RESOLUTION NO. 26

BY BERCH

A CONCURRENT RESOLUTION

STATING FINDINGS OF THE LEGISLATURE AND AUTHORIZING THE LEGISLATIVE COUNCIL
TO APPOINT A COMMITTEE TO UNDERTAKE AND COMPLETE A STUDY OF THE REVIEW
AND EVALUATION OF TAX EXEMPTIONS, CREDITS, AND DEDUCTIONS.

Be It Resolved by the Legislature of the State of Idaho:

WHEREAS, the state's current tax system includes the sales and use tax
on taxable sales, property tax on real and personal property, and income tax
on individuals and corporations; and

WHEREAS, many tax exemptions, deductions, and credits have been enacted
by the Legislature over the past fifty years and should be reexamined to de-
termine their current relevance, benefits, and drawbacks; and

WHEREAS, no statutory objective criteria exist to determine the advis-
ability of continuing, increasing, reducing, or repealing the various tax
credits, deductions, and exemptions; and

WHEREAS, a carefully considered method or structure of reviewing and
evaluating tax exemptions, deductions, and credits will be crucial to per-
forming such a wide-ranging and comprehensive project.

NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular Ses-
sion of the Sixty-fifth Idaho Legislature, the House of Representatives and
the Senate concurring therein, that the Legislative Council is authorized to
appoint a committee to undertake and complete a study of the review and eval-
uation of tax exemptions, deductions, and credits in the areas of sales and
use tax, property tax, and income tax. The Legislative Council shall deter-
mine the number of legislators and membership from each house appointed to
the committee, which shall consist of an equal number of legislators from the
majority and minority parties and shall include at least two members of the
joint finance-appropriations committee, one from each party. The Legisla-
tive Council shall authorize the committee to obtain input, advice, and as-
sistance from interested and affected parties who are not members of the Leg-
islature.

BE IT FURTHER RESOLVED that the Legislative Council shall appoint
cochairs of the committee, and nonlegislative members of the committee who
are subject experts shall be appointed by the cochairs of the committee.
Nonlegislative members of the advisory committee may be reimbursed from
legislative funds for per diem, mileage, or other expenses but shall not have
voting privileges regarding the committee's recommendations or proposed
legislation.

BE IT FURTHER RESOLVED that the committee shall report its findings,
recommendations, including whether to reauthorize the committee, and pro-
posed legislation, if any, to the Legislative Council in November 2020, and
to the First Regular Session of the Sixty-sixth Idaho Legislature.