

## Revenue & Taxation Committee

January 27, 2026 | 3:15 pm – 4:15 pm  
Boise Centre Room130

### MEETING AGENDA

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**3:15 pm** Call to Order | *Chair Josh Dison*

- *Welcome and Introductions*
- Approval of Annual Meeting Minutes (Action Item)
  - Brian Stender and Hollie Ann Flansberg
  - Passed unanimously
- Approval of Update to Policy Platform (Action Item)
  - Tim Ridinger and Sabrina Young
  - Passed unanimously

**3:20 pm** State Budget Panel

*Sheriff Hulse, Bonneville County; Senator Woodward, District 1 ;  
Representative Furniss, District 31*

- **Introduction of panelist:**
- **Revenue and Forecasts:** Senator Woodward noted that five income tax cuts since 2017 have reduced the rate to approximately 5%. The most recent cut removed \$250 million from the budget, contributing to current deficits. Representative Furniss added that OB3 conformity removed an additional \$250 million and corporate taxes have dropped 44%.
- **County Service Impacts:** Representative Furniss reported the elimination of six major mental health programs, which will likely shift service demands and costs to local property taxes. Sheriff Hulse warned that removing “barebones” programs like peer support and recovery coaches will funnel vulnerable individuals into jails and courts, draining local resources.
- **Investment Returns:** Representative Furniss highlighted the ACT program; while it costs the state \$25 million, federal matching (66%–95%) makes it a high-value investment that could save counties \$100 million–\$150 million in downstream costs.
- **Personnel and Safety:** Senator Woodward expressed concern over the lack of COLA raises, noting that Idaho State Police (ISP) staffing has dropped from one trooper per

4,000 residents to one per 6,000. A proposed \$24 million registration fee increase for ISP retention has stalled in the legislature.

- **Budget Strategy:** Representative Furniss noted the state is looking at all undedicated cash accounts, including the permanent building fund, to bridge the budget. The goal is to maintain a \$200 million ending balance, though the Governor proposed \$32 million.
- **Property Tax and Inmates:** Senator Woodward is working to realign the homeowner's exemption to 50% of the median home price. The panel also discussed the need to bring state reimbursement rates for inmates in county jails closer to the actual costs paid to out-of-state contractors.

**3:50 pm** Kilowatt Per Hour Tax Implementation Update/ Information Session  
*Commissioner Paul Woods, Idaho State Tax Commission*

**Overview:** Commissioner Woods stated that the transition to a kilowatt-hour (kWh) tax was designed to avoid litigious utility valuation battles and the complexities of the 4-R Act. The Idaho State Tax Commission (ISTC) will reevaluate revenue apportionments every 5 years to ensure the distribution remains reflective of the property taxes being replaced.

#### **Audience Q&A:**

- **Rate Determination:** Dan Anderson inquired about how the rate is derived. Commissioner Woods explained the rate is negotiated to reflect a 5-year average of property taxes collected divided by the amount of kWh sold.
- **Legislative Authority:** In response to follow-up questions, it was clarified that the rate is set by statute and can only be changed by an act of the legislature.
- **Applicability:** Commissioner Woods confirmed the tax applies to utilities based on operator statements and does not include Non-Utility Generators (NUGs) or co-ops.
- **Payment Timing:** John David Davidson and Sabrina Young questioned the distribution schedule. The ISTC confirmed that payments are due December 20 and the timing is intended to replicate the traditional property tax system.
- **Administrative Impacts:** Commissioner Woods warned that ISTC budget cuts may lead to a reduction in services, specifically regarding training and travel

**4:05 pm** Property Tax Legislative Update  
*Executive Director Seth Grigg, Idaho Association of Counties (Was cut for time)*

# Revenue & Taxation Committee

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