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—— SENATE CHAMBER COMMITTEE ASSIGNMENTS

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HOUSE TAXATION COMMITTEE Testimony in Support of HB2464 January 12, 2022

Good Afternoon Chairman Smith, Vice Chair Mason, Ranking Member Gartner, and members of the committee. Thank you for scheduling the hearing for HB2464 this week. I am providing written testimony today for the pre-filed bill which has the exact wording in the Senate version SB318. The Senate Taxation committee will hold their hearing on January 13th.

After discussion with the area legislators, we requested this bill draft similar to the wildfire bills we have passed in previous years; however, this version has no expiration date so future wildfire events will not have to go through the entire legislative process. The procedure will be in place for the next wildfire and the Department of Revenue will be poised to start their work. It was also important that this bill be retroactive as ranchers and farmers are already beginning the process of rebuilding in the four-county area. It has been estimated that one mile of fence is approximately \$20,000.00 to build so a sales tax exemption will certainly be beneficial to the ranchers.

Due to the time constraints of pre-filing the bill so we could have hearings the first week, I would anticipate committee discussions and a possible amendment concerning a "trigger" of when this provision would go into effect. We discussed possible agencies such as the Department of Agriculture, the Adjutant General or another entity to make a declaration of a wildfire and not solely leave it up to the Department of Revenue. So as not to rush the revisors, this was left out of this version and the committee may have opinions who we choose or leave it as a basic as filed.

I do want to thank the Department of Revenue for their help in drafting the bill and also note their willingness to help as soon as the bill is signed into law.

Senator Elaine Bowers

Senate District #36