CALL TO ORDER AND WELCOME
Commission Chair Grant Forsyth called the meeting to order at 10:01 am.
The Chair welcomed everyone in attendance. (See TVW recording at 00:12)

1. Committee Business
   a. Approval of September 7, 2017 Meeting Minutes
      MOTION: A motion was made to approve the September 7, 2017 meeting minutes.
      The motion was seconded and carried unanimously.
      (See TVW recording at 00:20)

   b. Chair’s proposed revisions to the 2018 review schedule
      Chair Forsyth and Legislative Auditor Keenan Konopaski discussed the proposed change
      with the Commission.
      MOTION: A motion was made to approve revisions to the 2018 review schedule.
      The motion was seconded and carried unanimously.
      (See TVW recording at 01:03)

2. Discussion/Adoption of Commission Comments on 2017 Tax Preference Reviews
   Green Group
   Preferences in the green group are preferences where the recommendations of commissioners did not
   vary significantly.
MOTION: A motion was made to endorse the Legislative Auditor’s recommendations to:
• Continue Coal-Fired Power Plant (Multiple Preferences) without comment and Sales of Manufactured and Mobile Home Communities (Real Estate Excise Tax) without comment;
• Clarify Electric Vehicle Batteries and Charging Stations (Multiple Taxes) with comment and Automotive Adaptive Equipment for Veterans and Service Members with Disabilities (Sales and Use Tax) with comment;
• Review Alternative Fuel Vehicles (Sales and Use Tax) with comment;
• Terminate Cogeneration Facilities and Renewable Resources (Public Utility Tax) without comment and Wood Biomass Fuel Manufacturing (B&O Tax) without comment.

The motion was seconded and carried unanimously. (See TVW recording at 08:54)

Yellow Group
Preferences in the yellow group are preferences where the recommendations of commissioners varied slightly.

MOTION: A motion was made to endorse the Legislative Auditor’s recommendations to clarify State-Chartered Credit Unions (B&O Tax) with comment. The commission did not endorse the legislative auditor recommendation for the following preferences and agreed to recommend to:
• Continue Electricity for Electrolytic Processors (Public Utility Tax) with comment.
• Clarify Vessel Deconstruction (Sales and Use Tax) with comment.

(See TVW recording at 10:30)

Red Group
The preferences in the red group are preferences that one or two commissioners have expressed a deviation of opinion from the majority.

MOTION: A motion was made to not endorse the Legislative Auditor’s recommendation to continue Electric Power Sold in Rural Areas (Public Utility Tax) and would rather review and clarify with comment. The commission endorses the legislative auditor recommendation for the following preferences and agreed to recommend to:
• Clarify Standard Financial Information (Sales and Use tax) with comment.
• Review and clarify International Banking Facilities (B&O Tax) without comment.

(See TVW recording at 18:37)

Public Comment
The commission received public comment regarding State-Chartered Credit Unions (B&O tax). Chair Forsyth disclosed that he was a member of Numerica Credit Union’s audit committee for several year. (See TVW recording at 37:30)

Legislative Auditor Keenan Konopaski recognized a member of JLARC staff who will be retiring. John Woolley of JLARC staff has been Deputy Legislative Auditor since 2011 and has reviewed almost 180 tax preference during his time at JLARC.

Meeting adjourned at 10:59 am.