

Proposed Topics for Revenue and Transportation Interim Committee's Final Report

1. HJR 61 study of federal tax conformity
 - a. Background
 - i. reasons for state conformity
 - ii. implications for conformity
 - iii. status of conformity
 - iv. issues of conformity related to fixed-date and rolling conformity
 - v. other matters
 - (1) improper delegation of authority (constitutional amendment)
 - (2) Baker Bank v. Montana--background analysis
 - b. Discussion of bill drafts and committee action
 - i. LC 9997 -- effective date with Internal Revenue Code
 - ii. LC 9996 -- reorganization of individual income tax laws
2. Proposal to study long-term trends in Montana
 - a. RTIC--Project 2030 background
 - b. Legislative Finance Committee--"Graying of Montana" background
 - c. Recommendation and action on bill draft
3. Summary of committee consideration of revising property tax relief multiple under 15-30-140, MCA
4. Revenue estimating and monitoring
 - a. Revenue reports--highlighting fiscal year-end reports
 - b. Bill draft to revise the effect of RTIC's revenue estimate
5. Required Department of Revenue reports
 - a. Endowment tax credit (15-1-230, MCA)
 - b. Countries that may be considered tax haven (15-31-322, MCA)
 - c. Other reports (e.g., alcoholic energy drinks)
6. Tax increment financing district topics, including DOR rule review and bill draft
7. Transportation topics
 - a. U.S. Highway 2
 - b. Traffic safety
 - c. State-tribal negotiated gas tax agreement
 - d. Required report on diesel fuel enforcement
 - e. Other topics (e.g., local government escrow accounts)
8. Summary of staff report on gross receipts taxes
9. Other topics of significant interest to the Committee
10. Separate reports on HB 488 property reappraisal study and SJR 31 study of taxation and school funding