

HB 142 Review of Advisory Councils

Advisory Council for the Multistate Tax Compact

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Statutory Authority: 2-15-1311, MCA

Purpose

- This advisory council is for complying with Article VI, section 1(b) of the Multistate Tax Compact, which is provided for in 15-1-601, MCA, and requires each state to provide for selection of representatives from its subdivisions affected by the compact to consult with the commission member from the state.

General Information

- The taxes addressed in the Multistate Tax Compact are the corporate income tax and sales and use taxes.
- There are no subdivisions in Montana affected by the compact so this advisory council has never been appointed.
- The Advisory Council for the Multistate Tax Compact could become relevant if the state passed a local option sales tax. (Resort taxes that exist in some parts of the state are not subject to the Multistate Tax Compact.)
- The Director of Revenue has the appointing authority for this advisory council but there is no statutory direction about who should be appointed. The advisory council is subject to 2-15-122, MCA, which contains general provisions about advisory councils.

Budget Information

There is no budget for this advisory council because it has never been appointed.

Recent Activities

None.

Members

None.