

Proposed Schedule for Review of Business Taxation Topics

December meeting

- a general overview of the taxation of business income
- a review of state tax law applied to each type of business organization (e.g., corporations, including multistate corporations, limited liability companies, and small business corporations)

February meeting

- a review of major changes in state and federal tax law
- a discussion of how federal law affects the tax base in Montana
- an analysis of trends in the collection of business income taxes

April meeting

- a review of court decisions related to the taxation of business income;
- an update on interstate comparisons related to the taxation of business income (including review of proposals to revise tax in other states)

As scheduled

- a review of issues related to tax evasion, abuse, avoidance, and compliance (as requested by the House Taxation Committee).