



1 department of revenue, and any other agency that has information regarding any of the tax or revenue bases of  
2 the state.

3 (5) The committee shall review tax credits ~~[scheduled to expire]~~ as provided in 15-30-2303."  
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5 **Section 2.** Section 15-30-2303, MCA, is amended to read:

6 **"15-30-2303. Tax credits subject to review by interim committee.** (1) The following tax credits  
7 must be reviewed during the biennium commencing July 1, 2019, and during each biennium commencing 10  
8 years thereafter:

9 ~~(a) the credit for income taxes imposed by foreign states or countries provided for in 15-30-2302;~~

10 ~~(b)~~(a) the credit for contractor's gross receipts provided for in 15-50-207;

11 ~~(c)~~(b) the credit for new or expanded manufacturing provided for in 15-31-124 through 15-31-127;

12 ~~(d)~~(c) the credit for installing an alternative energy system provided for in 15-32-201 through 15-32-  
13 203;

14 ~~(e)~~(d) the credit for energy-conserving expenditures provided for in 15-30-2319 and 15-32-109; and

15 ~~(f)~~(e) the credit for elderly homeowners and renters provided for in 15-30-2337 through 15-30-2341.

16 (2) The following tax credits must be reviewed during the biennium commencing July 1, 2021, and  
17 during each biennium commencing 10 years thereafter:

18 (a) the credit for commercial or net metering system investment provided for in Title 15, chapter 32,  
19 part 4;

20 (b) the credit for qualified elderly care expenses provided for in 15-30-2366;

21 (c) the credit for dependent care assistance and referral services provided for in 15-30-2373 and 15-  
22 31-131;

23 (d) the credit for contributions to a university or college foundation or endowment provided for in 15-  
24 30-2326, 15-31-135, and 15-31-136;

25 (e) the credit for donations to an educational improvement account provided for in 15-30-2334, 15-30-  
26 3110, and 15-31-158; and

27 (f) the credit for donations to a student scholarship organization provided for in 15-30-2335, 15-30-  
28 3111, and 15-31-159.

1 (3) The following tax credits must be reviewed during the biennium commencing July 1, 2023, and  
2 during each biennium commencing 10 years thereafter:

3 (a) the credit for providing disability insurance for employees provided for in 15-30-2367 and 15-31-  
4 132;

5 (b) the credit for installation of a geothermal system provided for in 15-32-115;

6 (c) the credit for property to recycle or manufacture using recycled material provided for in Title 15,  
7 chapter 32, part 6;

8 (d) the credit for converting a motor vehicle to alternative fuel provided for in 15-30-2320 and 15-31-  
9 137;

10 (e) the credit for infrastructure use fees provided for in 17-6-316; and

11 (f) the credit for contributions to a qualified endowment provided for in 15-30-2327 through 15-30-  
12 2329, 15-31-161, and 15-31-162.

13 (4) The following tax credits must be reviewed during the biennium commencing July 1, 2025, and  
14 during each biennium commencing 10 years thereafter:

15 (a) the credit for preservation of historic buildings provided for in 15-30-2342 and 15-31-151;

16 (b) the credit for mineral or coal exploration provided for in Title 15, chapter 32, part 5;

17 (c) the credit for capital gains provided for in 15-30-2301;

18 (d) the credit for a new employee in an empowerment zone provided for in 15-30-2356 and 15-31-  
19 134;

20 (e) the credit for an oilseed crush facility provided for in 15-32-701; and

21 (f) the credit for unlocking state lands provided for in 15-30-2380.

22 (5) The following tax credits must be reviewed during the biennium commencing July 1, 2027, and  
23 during each biennium commencing 10 years thereafter:

24 (a) the biodiesel or biolubricant production facility credit provided for in 15-32-702;

25 (b) the biodiesel blending and storage credit provided for in 15-32-703;

26 (c) the adoption tax credit provided for in 15-30-2364;

27 (d) the credit for providing temporary emergency lodging provided for in 15-30-2381 and 15-31-171;

28 (e) the credit for hiring a registered apprentice or veteran apprentice provided for in 15-30-2357 and

1 15-31-173;

2 (f) the earned income tax credit provided for in 15-30-2318; and

3 (g) the media production and postproduction credits provided for in 15-31-1007 and 15-31-1009.

4 (6) The revenue interim committee shall review the tax credits scheduled for review ~~in the biennium of~~  
5 ~~the next regular legislative session, including any individual or corporate income tax credits with an expiration or~~  
6 ~~termination date that are not listed in this section,~~ and make recommendations to the legislature about whether  
7 to eliminate or revise the credits. ~~The legislature may extend the review dates by amending this section. The~~  
8 committee shall also review any tax credit with an expiration date or termination date that is not listed in this  
9 section in the biennium before the credit is scheduled to expire or terminate.

10 (7) The revenue interim committee shall review the credits using the following criteria:

11 (a) whether the credit changes taxpayer decisions, including whether the credit rewards decisions that  
12 may have been made regardless of the existence of the tax credit;

13 (b) to what extent the credit benefits some taxpayers at the expense of other taxpayers;

14 (c) whether the credit has out-of-state beneficiaries;

15 (d) the timing of costs and benefits of the credit and how long the credit is effective;

16 (e) any adverse impacts of the credit or its elimination and whether the benefits of continuance or  
17 elimination outweigh adverse impacts; and

18 (f) the extent to which benefits of the credit affect the larger economy."

19 - END -