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## HJ 35 Tax Study

66th Montana Legislature

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### COMMITTEE STAFF

MEGAN MOORE, Lead Staff  
JARET COLES, Staff Attorney  
LAURA SHERLEY, Secretary

## AGENDA

**Tuesday, August 25, 2020**

### Video Conference Call

*Agenda times are approximate. Some items may take more or less time than is indicated.*

- 8:00 1. **Call HJ 35 Committee to order – Roll Call** -- Rep. Alan Redfield, Presiding Officer
- 8:05 2. **Information requests from July meeting**
- a. Legal opinion on carryforward authority for state mill levies -- Jaret Coles, Staff attorney
  - b. Impact of circuit breaker credit (HJ35-02) on effective tax rates -- Megan Moore, Committee staff, and Sen. Dick Barrett
  - c. Other requests -- Megan Moore
    - i. Audit of tip income
    - ii. Information on tribal government's use of Treasure State Endowment Program
    - iii. Impact of *Wayfair* on gross receipts taxes
    - iv. Sales tax questions
  - d. Public comment\*
- 8:30 3. **Consideration of requested bill drafts**
- a. Revise tax rate for second homes (HJ35-07) -- Megan Moore
  - b. Decouple from CARES Act net operating loss provisions (HJ35-08) -- Megan Moore
  - c. General sales tax
    - i. HJ 35-06 and options -- Megan Moore
    - ii. Estimate of revenue from sales tax -- Finn McMichael, Department of Revenue
    - iii. Distributional analysis of sales tax and certain options -- Marco Guzman, Institute on Taxation and Economic Policy
  - d. Public comment\*
  - e. Committee action on whether to recommend bills to Revenue Interim Committee

- 10:15 4. **HJ 35 Draft Final Report**
- a. Overview of report
  - b. Committee comments
  - c. Public comment\*
- 10:30 5. **Public comment\* on any topic within scope of HJ 35 study**
- 10:45 6. **Adjourn HJ 35 Committee**

**Notes:**

\*This meeting is open to the public. The meeting will be streamed live on [www.leg.mt.gov](http://www.leg.mt.gov) and broadcast on the Montana Public Affairs Network (MPAN) if you wish to view only. An archived recording of the meeting will also be made immediately available on [leg.mt.gov](http://leg.mt.gov).

Members of the public who wish to participate may join the meeting. If you want to participate, please email the meeting owner at [memoore@mt.gov](mailto:memoore@mt.gov) by 5 p.m. the day before the call with your name and the agenda item(s) for which you may provide comment and you will be sent instructions for joining and participating in the call.

A time will be provided for oral public comment on the agenda, at that time, members of the public who have joined may “raise their hand” and participate after being recognized by the presiding officer or the meeting host. Comments will be taken in order. Written public comment via email in advance of the meeting to [memoore@mt.gov](mailto:memoore@mt.gov) is also welcome and will be provided to committee members.

*Any oral or written public comment provided to the committee is a public record that is recorded, archived, and available on the web.*

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