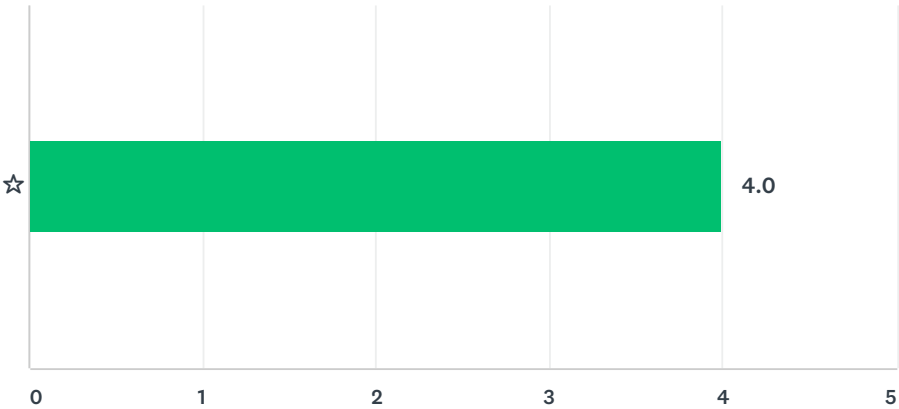


Q1 Individual Income Tax: Reliability

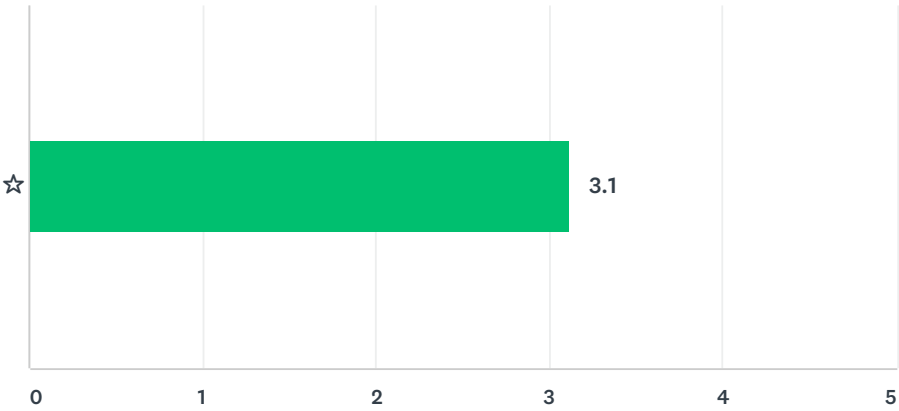
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	0.00% 0	29.41% 5	41.18% 7	29.41% 5	17	4.00

Q2 Individual Income Tax: Equity

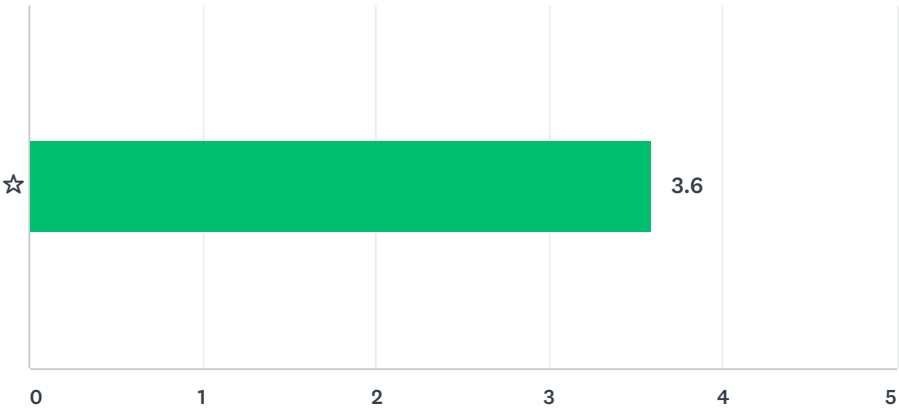
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	5.88% 1	23.53% 4	29.41% 5	35.29% 6	5.88% 1	17	3.12

Q3 Individual Income Tax: Compliance and administration

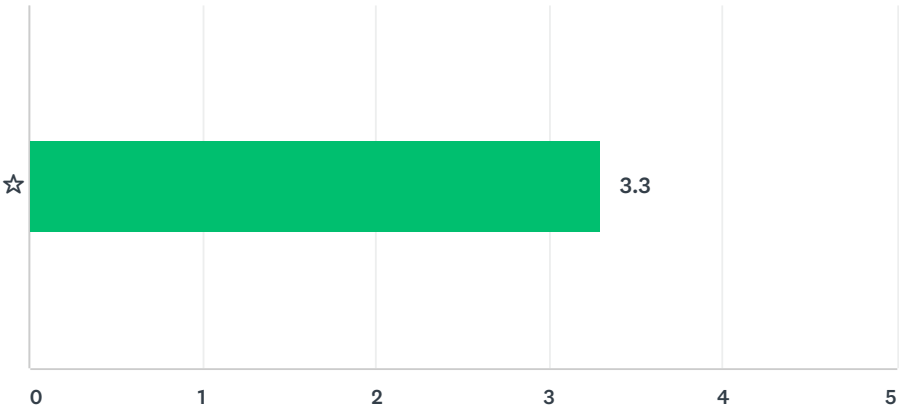
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	5.88% 1	5.88% 1	23.53% 4	52.94% 9	11.76% 2	17	3.59

Q4 Individual Income Tax: Responsiveness to competition

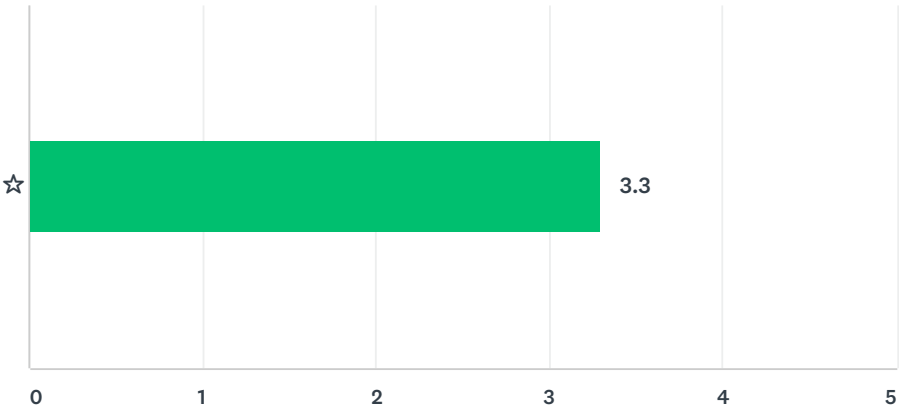
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	11.76% 2	5.88% 1	35.29% 6	35.29% 6	11.76% 2	17	3.29

Q5 Individual Income Tax: Economic neutrality

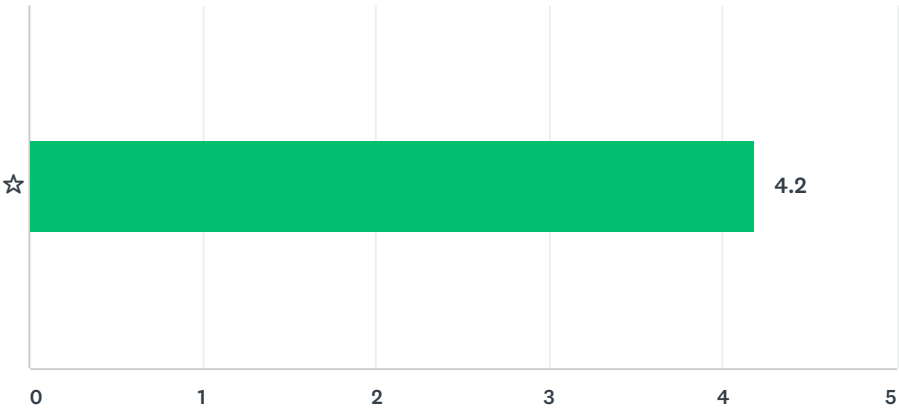
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	5.88% 1	23.53% 4	23.53% 4	29.41% 5	17.65% 3	17	3.29

Q6 Individual Income Tax: Accountability

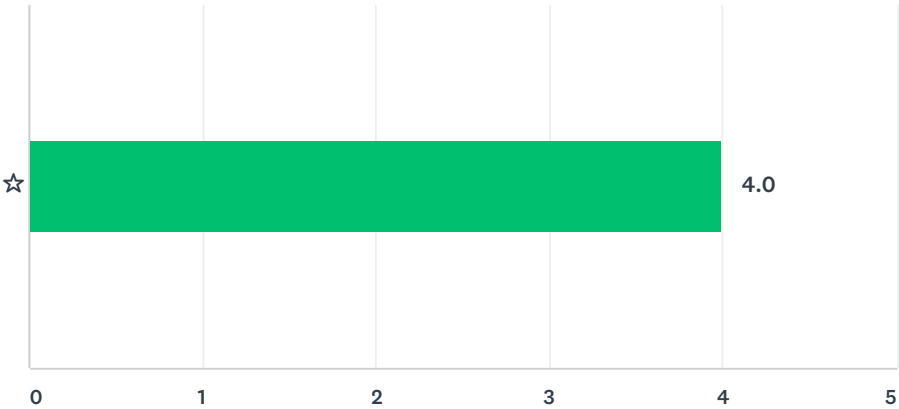
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	5.88% 1	11.76% 2	41.18% 7	41.18% 7	17	4.18

Q7 How important is it for the HJ 35 committee to study the individual income tax?

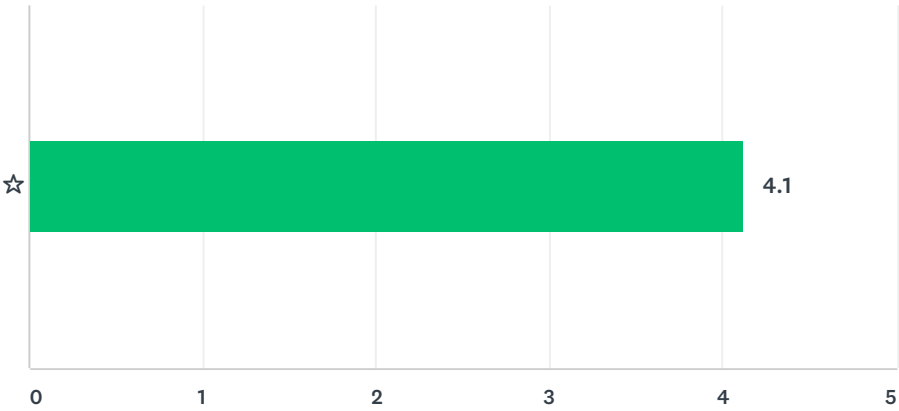
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	0.00% 0	29.41% 5	41.18% 7	29.41% 5	17	4.00

Q8 Property Tax: Reliability

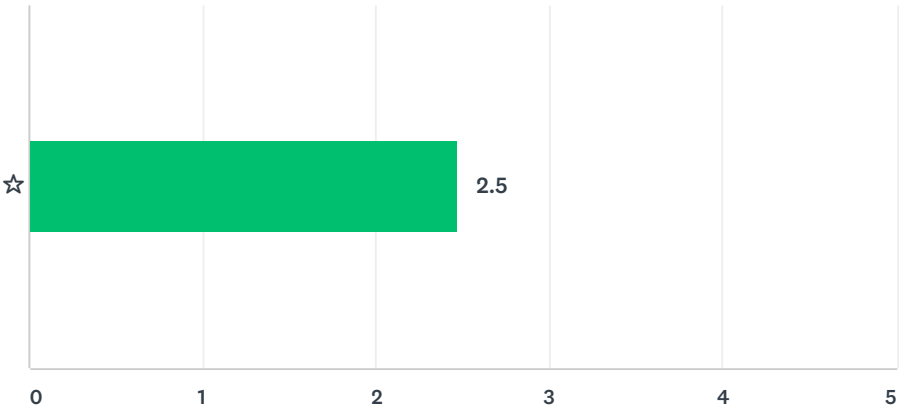
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	17.65% 3	11.76% 2	11.76% 2	58.82% 10	17	4.12

Q9 Property Tax: Equity

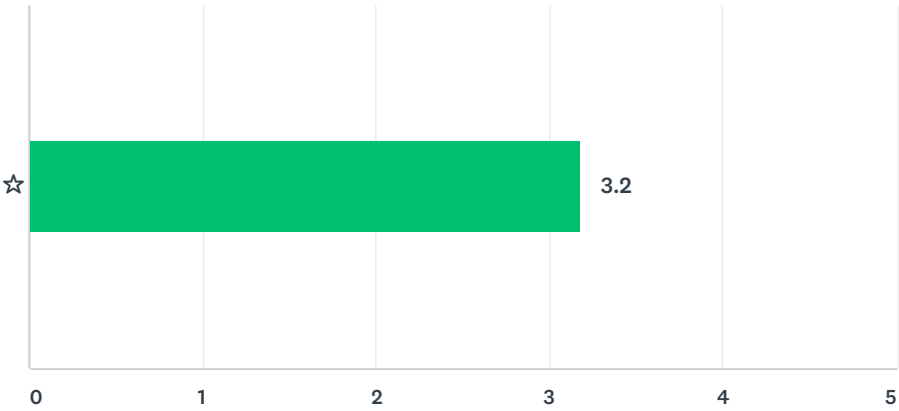
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	17.65% 3	41.18% 7	23.53% 4	11.76% 2	5.88% 1	17	2.47

Q10 Property Tax: Compliance and administration

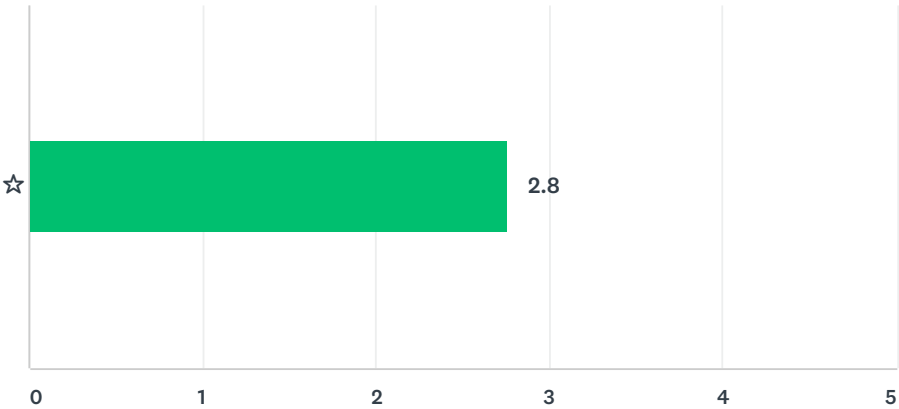
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	11.76% 2	23.53% 4	23.53% 4	17.65% 3	23.53% 4	17	3.18

Q11 Property Tax: Responsiveness to competition

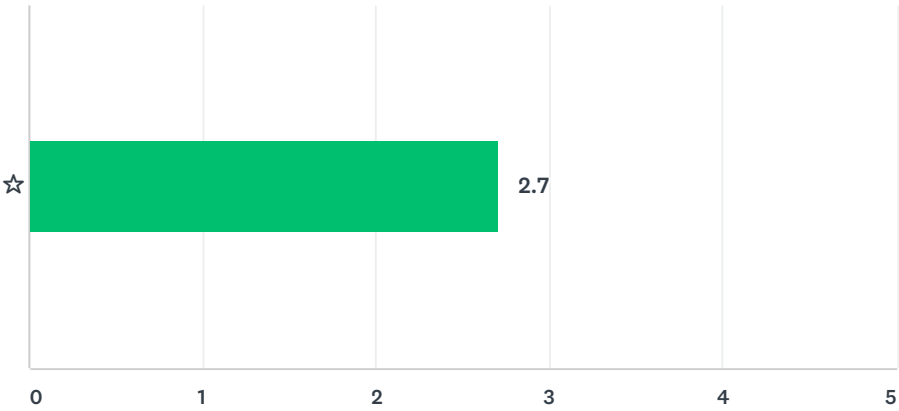
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	17.65% 3	23.53% 4	35.29% 6	11.76% 2	11.76% 2	17	2.76

Q12 Property Tax: Economic Neutrality

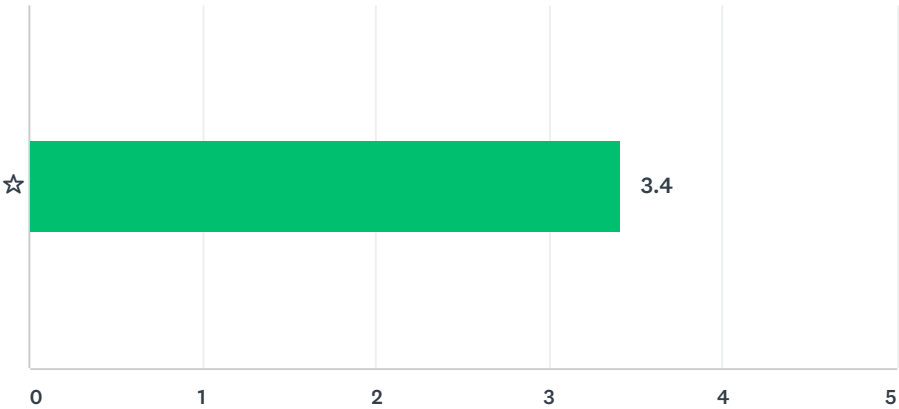
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	23.53% 4	23.53% 4	23.53% 4	17.65% 3	11.76% 2	17	2.71

Q13 Property Tax: Accountability

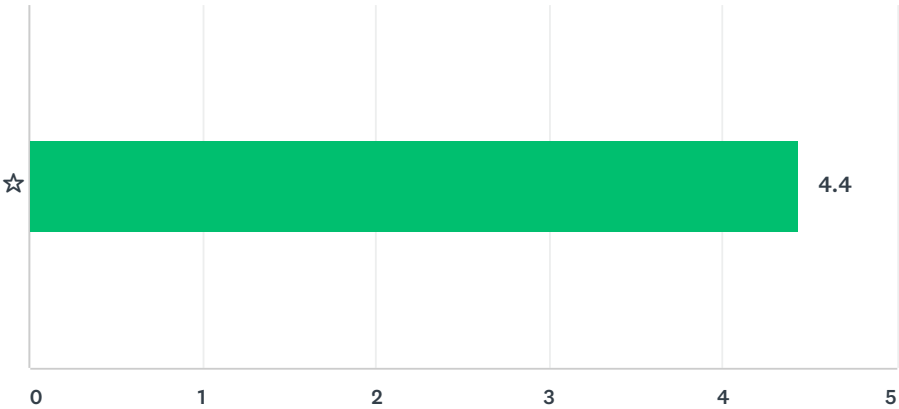
Answered: 17 Skipped: 0



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	5.88% 1	23.53% 4	23.53% 4	17.65% 3	29.41% 5	17	3.41

Q14 How important is it for the HJ 35 committee to study the property tax?

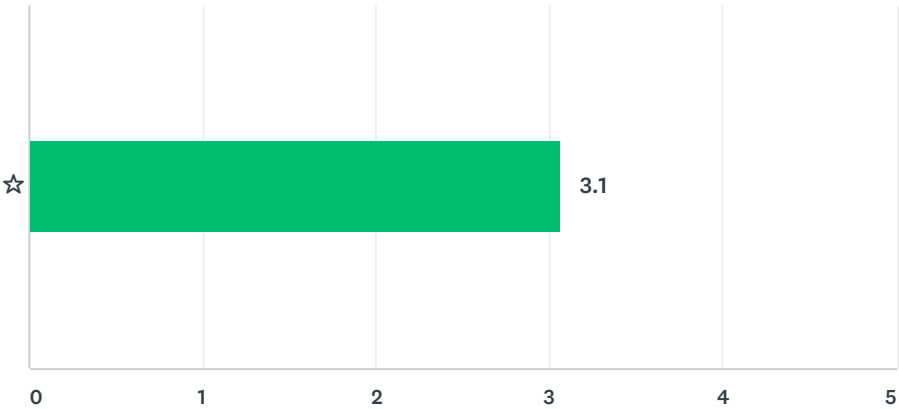
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	0.00% 0	12.50% 2	31.25% 5	56.25% 9	16	4.44

Q15 Corporate Income Tax: Reliability

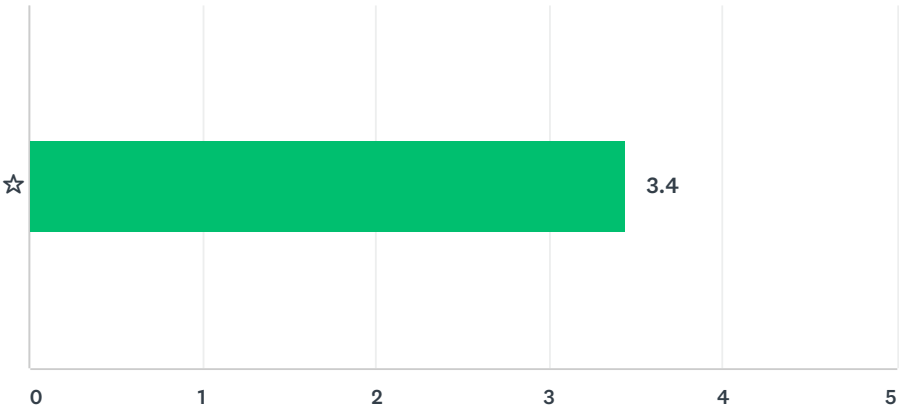
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	6.25% 1	25.00% 4	43.75% 7	6.25% 1	18.75% 3	16	3.06

Q16 Corporate Income Tax: Equity

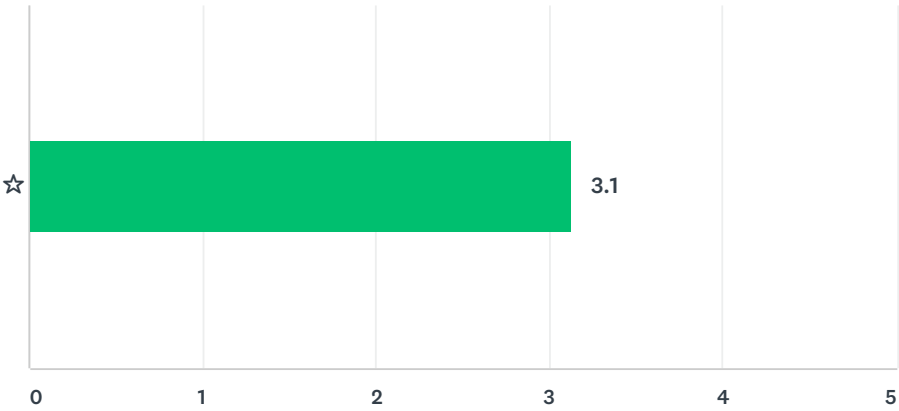
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	12.50% 2	50.00% 8	18.75% 3	18.75% 3	16	3.44

Q17 Corporate Income Tax: Compliance and administration

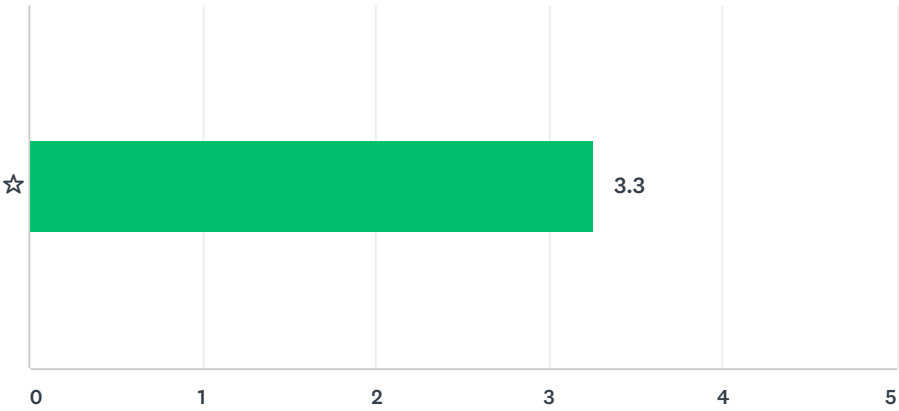
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	6.25% 1	25.00% 4	37.50% 6	12.50% 2	18.75% 3	16	3.13

Q18 Corporate Income Tax: Responsiveness to competition

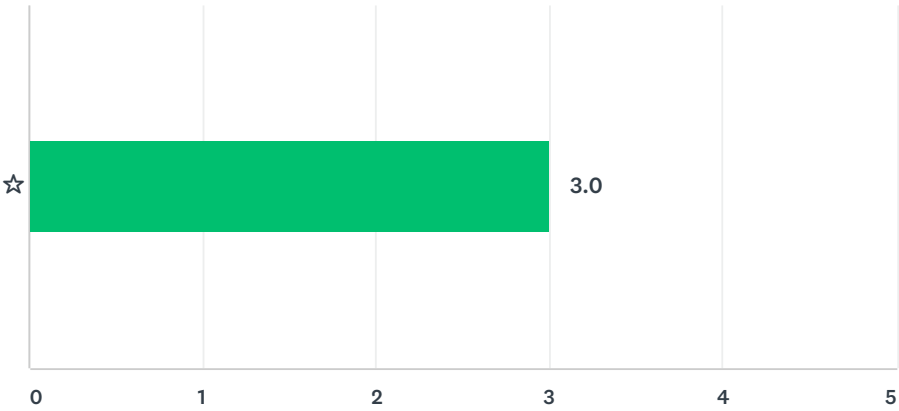
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	6.25% 1	18.75% 3	37.50% 6	18.75% 3	18.75% 3	16	3.25

Q19 Corporate Income Tax: Economic Neutrality

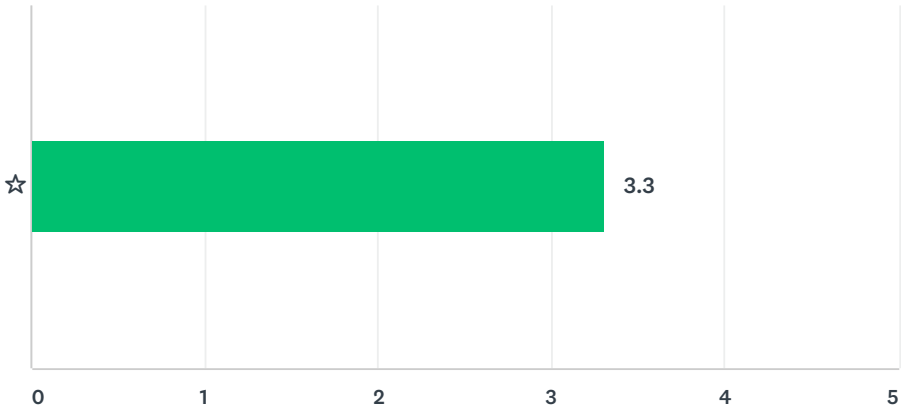
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	18.75% 3	18.75% 3	25.00% 4	18.75% 3	18.75% 3	16	3.00

Q20 Corporate Income Tax: Accountability

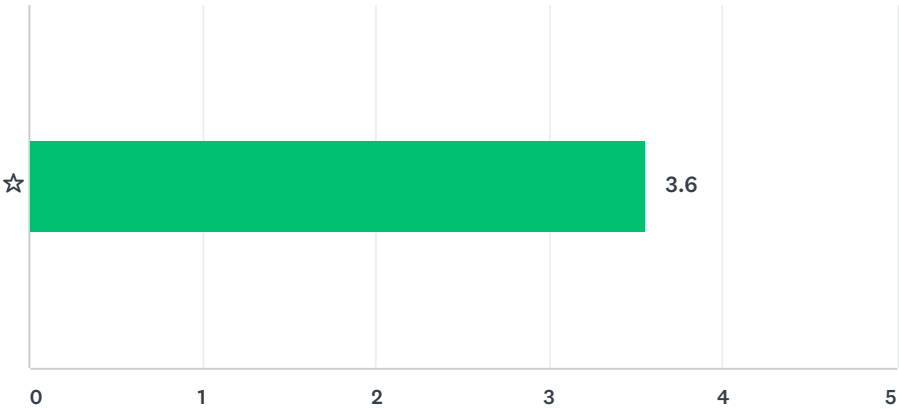
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	12.50% 2	12.50% 2	25.00% 4	31.25% 5	18.75% 3	16	3.31

Q21 How important is it for the HJ 35 committee to study the corporate income tax?

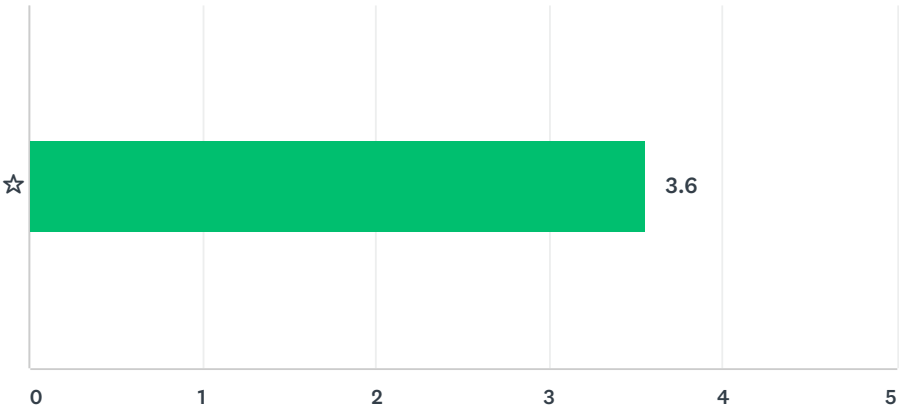
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	25.00% 4	25.00% 4	18.75% 3	31.25% 5	16	3.56

Q22 Vehicle Taxes & Fees: Reliability

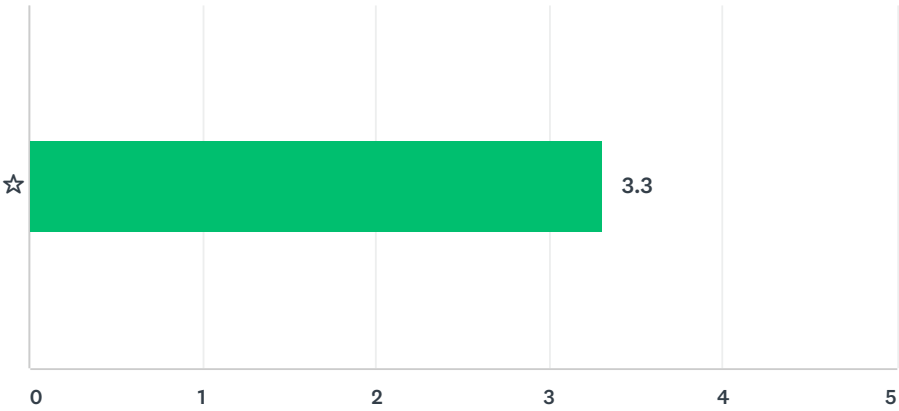
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	6.25% 1	6.25% 1	31.25% 5	37.50% 6	18.75% 3	16	3.56

Q23 Vehicle Taxes & Fees: Equity

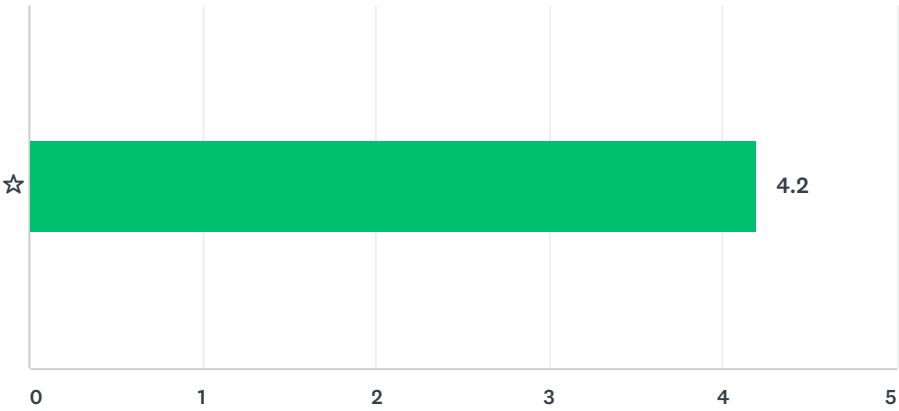
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	25.00% 4	31.25% 5	31.25% 5	12.50% 2	16	3.31

Q24 Vehicle Taxes & Fees: Compliance and administration

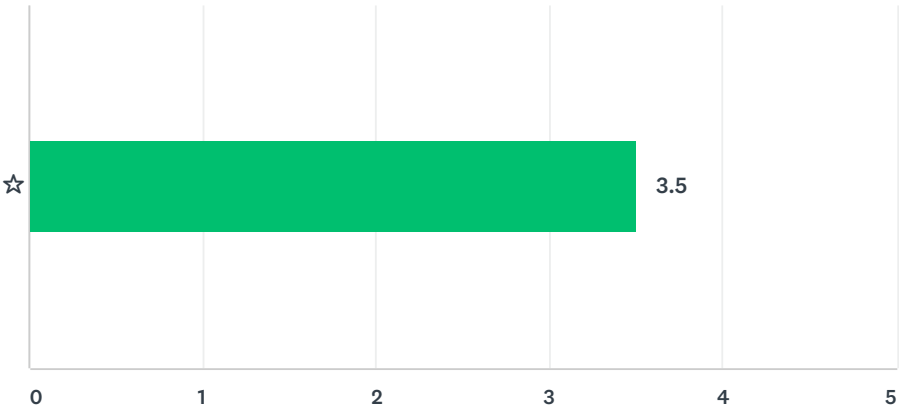
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	6.25% 1	6.25% 1	50.00% 8	37.50% 6	16	4.19

Q25 Vehicle Taxes & Fees: Responsiveness to competition

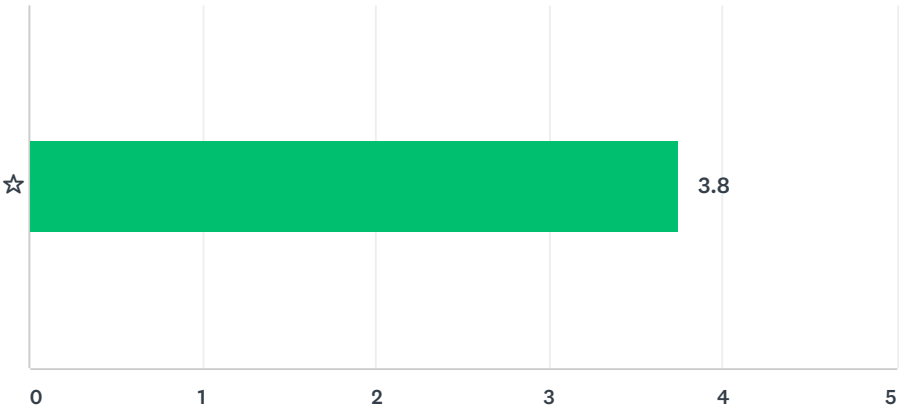
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	18.75% 3	25.00% 4	43.75% 7	12.50% 2	16	3.50

Q26 Vehicle Taxes & Fees: Economic Neutrality

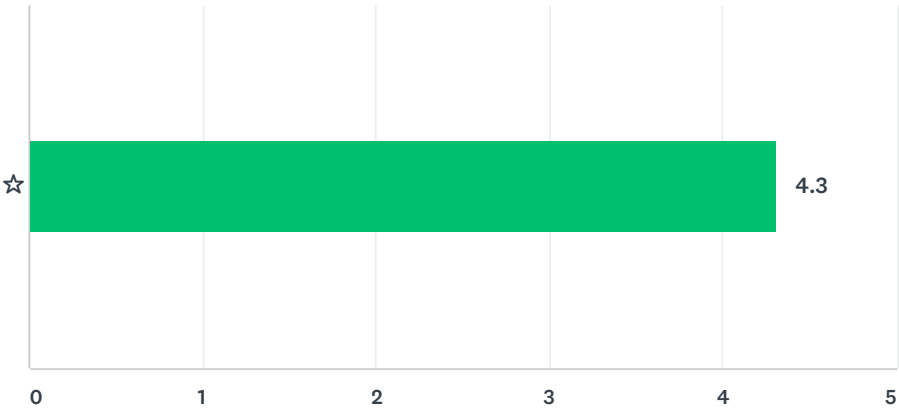
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	12.50% 2	18.75% 3	50.00% 8	18.75% 3	16	3.75

Q27 Vehicle Taxes & Fees: Accountability

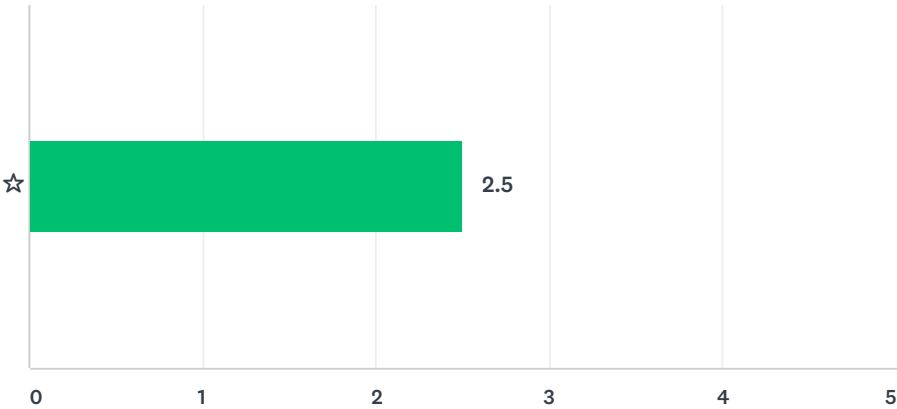
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	0.00% 0	12.50% 2	43.75% 7	43.75% 7	16	4.31

Q28 How important is it for the HJ 35 committee to study vehicle taxes and fees?

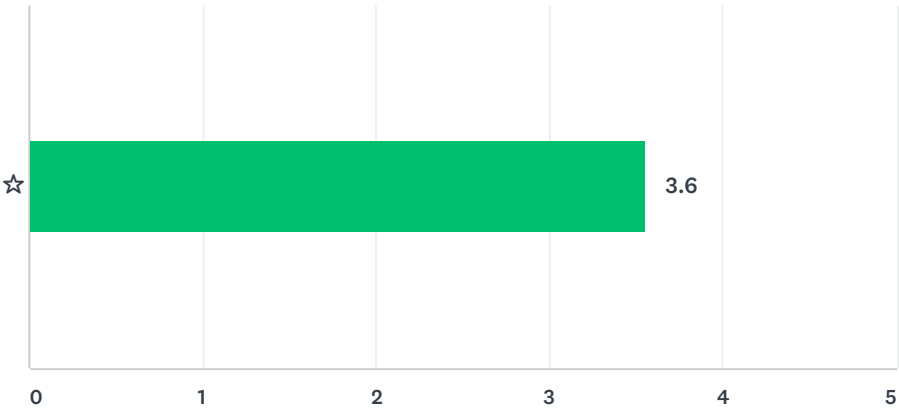
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	12.50% 2	37.50% 6	37.50% 6	12.50% 2	0.00% 0	16	2.50

Q29 Insurance Tax: Reliability

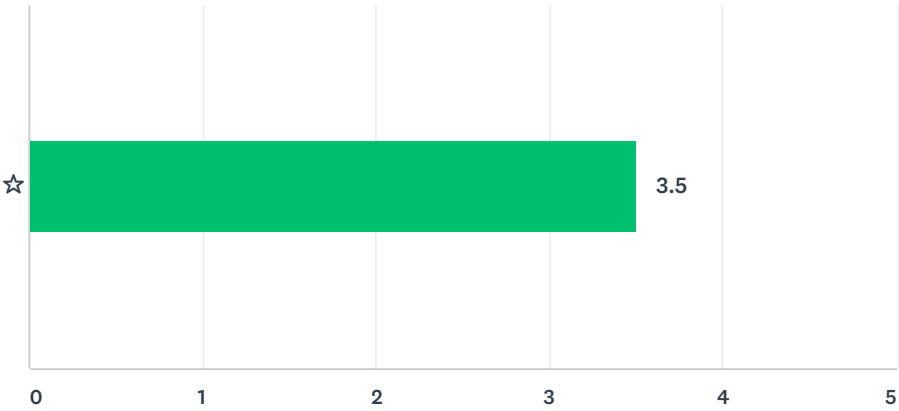
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	0.00% 0	56.25% 9	31.25% 5	12.50% 2	16	3.56

Q30 Insurance Tax: Equity

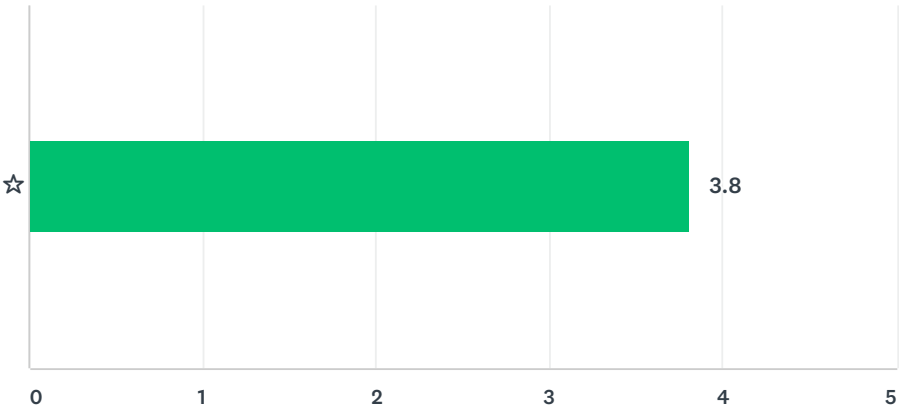
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	6.25% 1	0.00% 0	56.25% 9	12.50% 2	25.00% 4	16	3.50

Q31 Insurance Tax: Compliance and administration

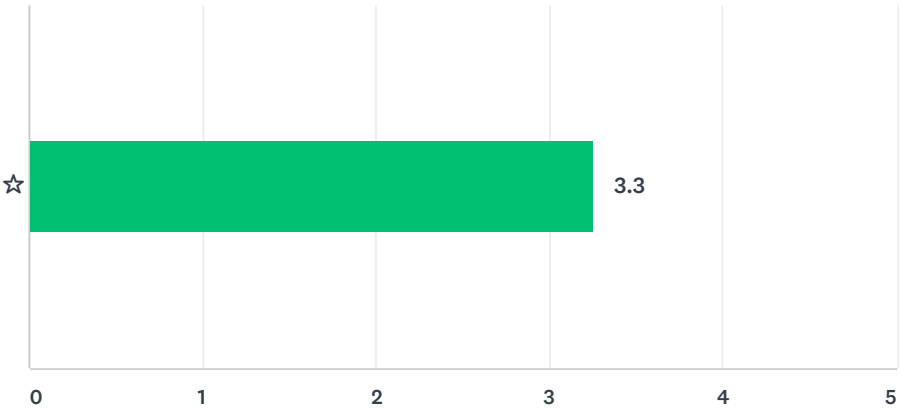
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	0.00% 0	43.75% 7	31.25% 5	25.00% 4	16	3.81

Q32 Insurance Tax: Responsiveness to competition

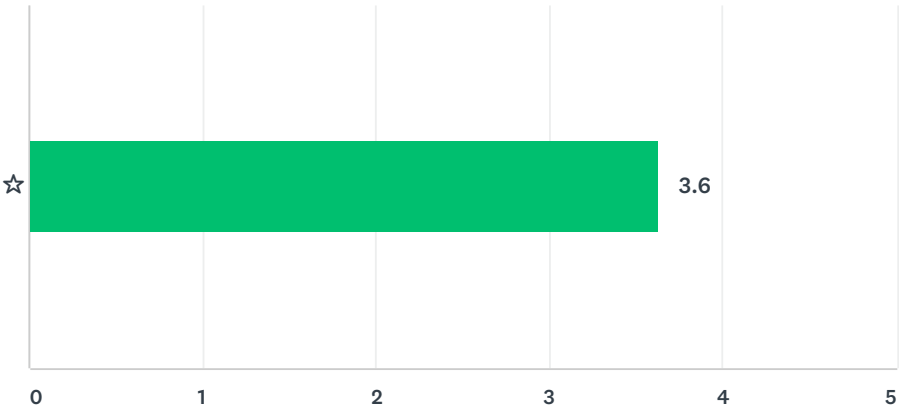
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	25.00% 4	31.25% 5	37.50% 6	6.25% 1	16	3.25

Q33 Insurance Tax: Economic Neutrality

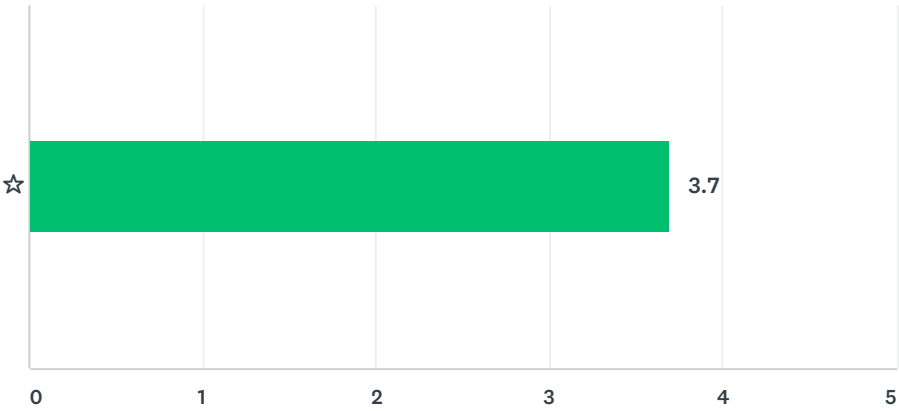
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	6.25% 1	37.50% 6	43.75% 7	12.50% 2	16	3.63

Q34 Insurance Tax: Accountability

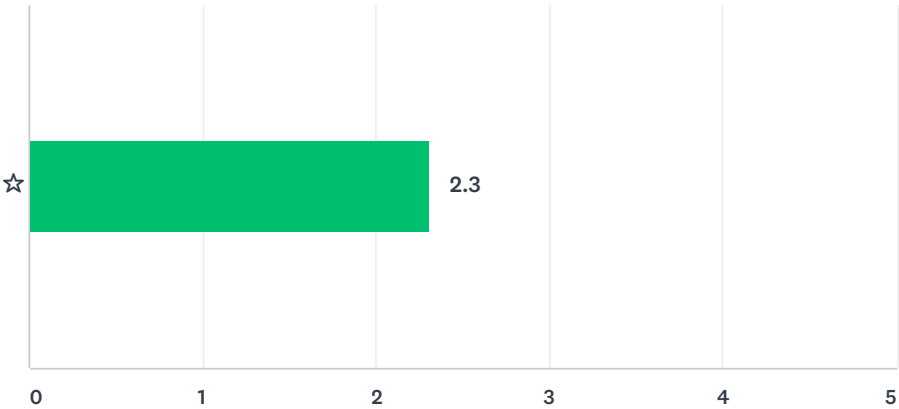
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	6.25% 1	6.25% 1	31.25% 5	25.00% 4	31.25% 5	16	3.69

Q35 How important is it for the HJ 35 committee to study the insurance tax?

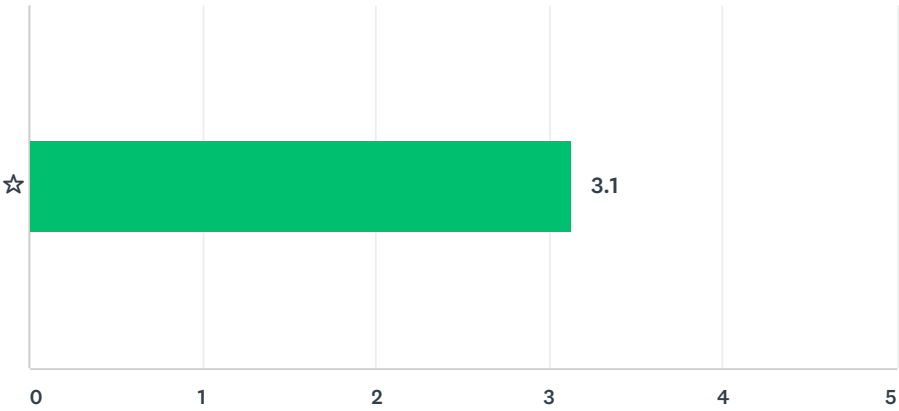
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	37.50% 6	18.75% 3	25.00% 4	12.50% 2	6.25% 1	16	2.31

Q36 Gaming Taxes & Fees: Reliability

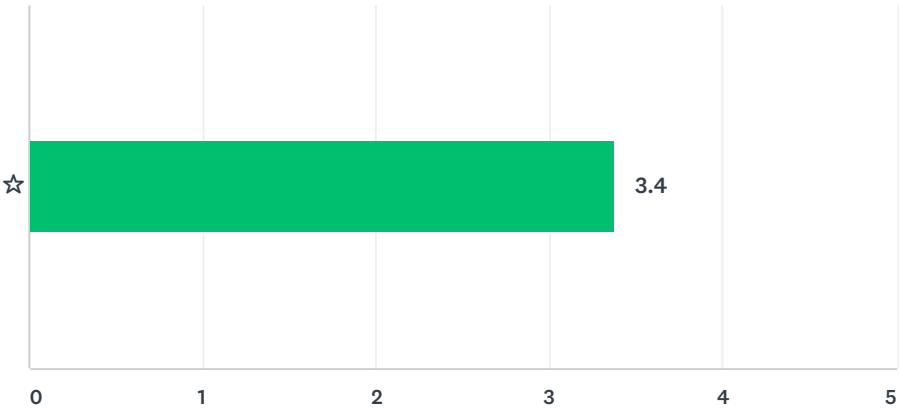
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	12.50% 2	12.50% 2	37.50% 6	25.00% 4	12.50% 2	16	3.13

Q37 Gaming Taxes & Fees: Equity

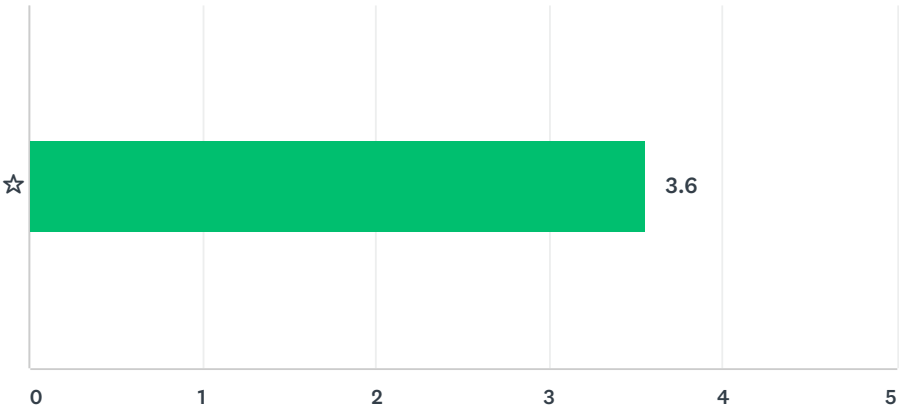
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	6.25% 1	18.75% 3	31.25% 5	18.75% 3	25.00% 4	16	3.38

Q38 Gaming Taxes & Fees: Compliance and administration

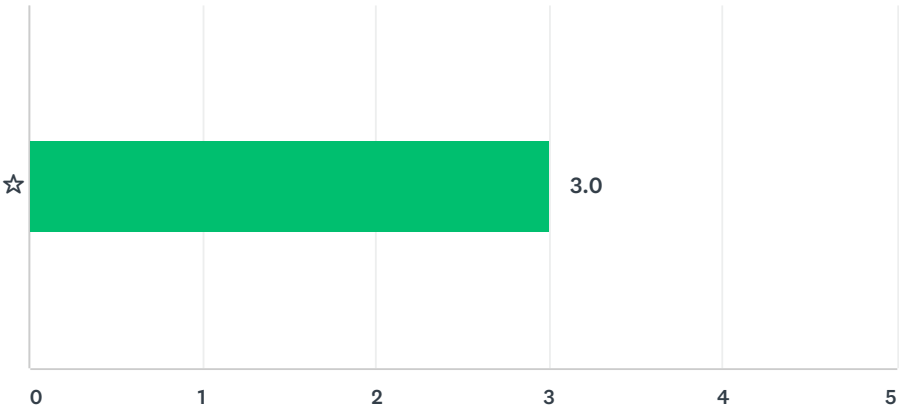
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	6.25% 1	12.50% 2	18.75% 3	43.75% 7	18.75% 3	16	3.56

Q39 Gaming Taxes & Fees: Responsiveness to competition

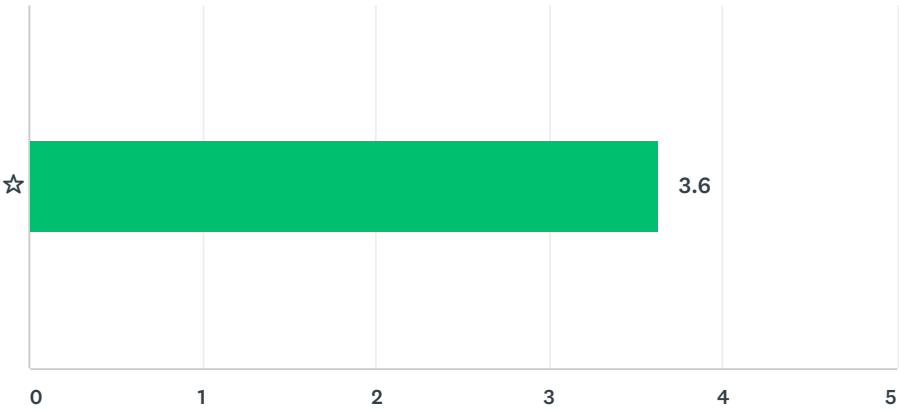
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	12.50% 2	25.00% 4	25.00% 4	25.00% 4	12.50% 2	16	3.00

Q40 Gaming Taxes & Fees: Economic Neutrality

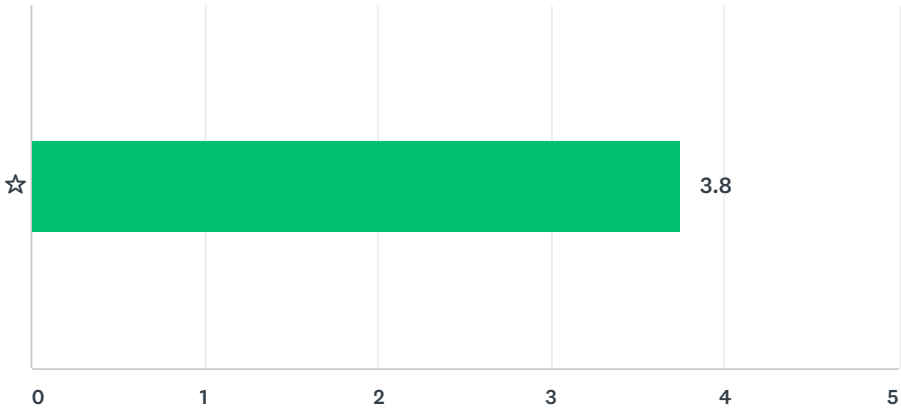
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	6.25% 1	43.75% 7	31.25% 5	18.75% 3	16	3.63

Q41 Gaming Taxes & Fees: Accountability

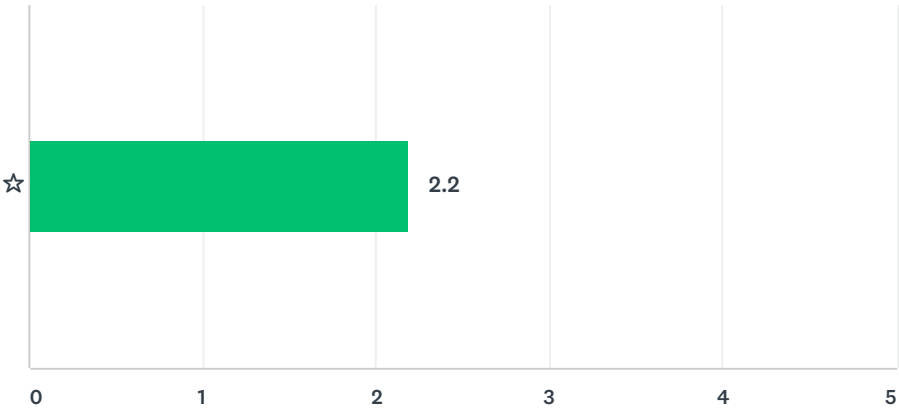
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	12.50% 2	0.00% 0	25.00% 4	25.00% 4	37.50% 6	16	3.75

Q42 How important is it for the HJ 35 committee to study gaming taxes and fees?

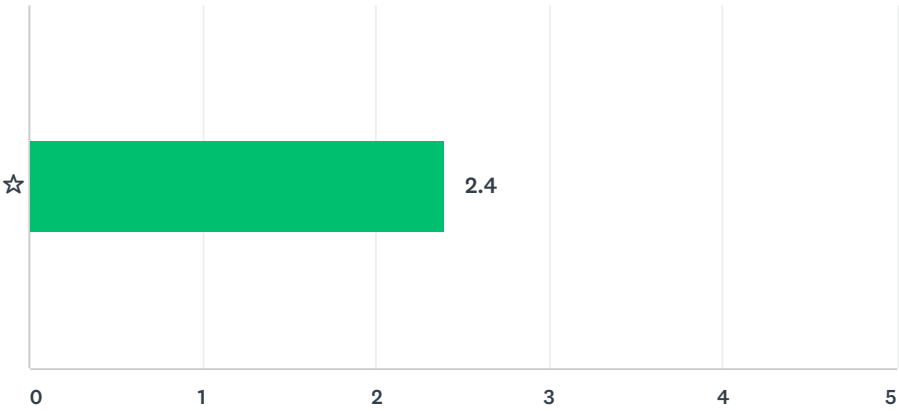
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	43.75% 7	12.50% 2	25.00% 4	18.75% 3	0.00% 0	16	2.19

Q43 Oil & Natural Gas Taxes: Reliability

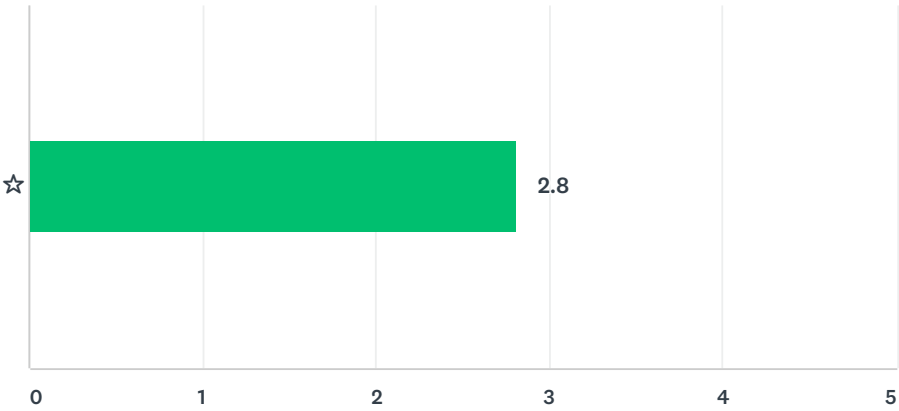
Answered: 15 Skipped: 2



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	20.00% 3	46.67% 7	13.33% 2	13.33% 2	6.67% 1	15	2.40

Q44 Oil & Natural Gas Taxes: Equity

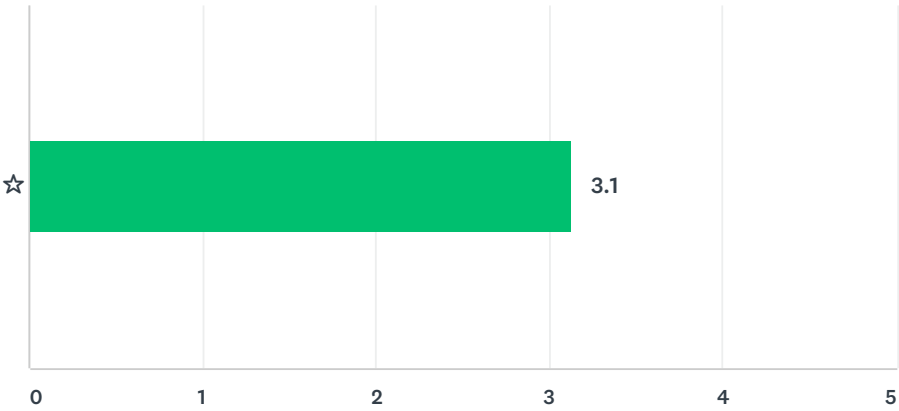
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	18.75% 3	25.00% 4	31.25% 5	6.25% 1	18.75% 3	16	2.81

Q45 Oil & Natural Gas Taxes: Compliance and administration

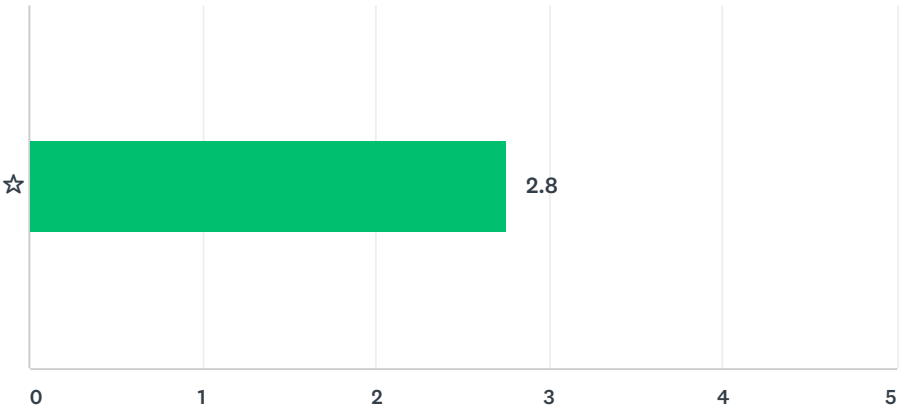
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	6.25% 1	25.00% 4	31.25% 5	25.00% 4	12.50% 2	16	3.13

Q46 Oil & Natural Gas Taxes: Responsiveness to competition

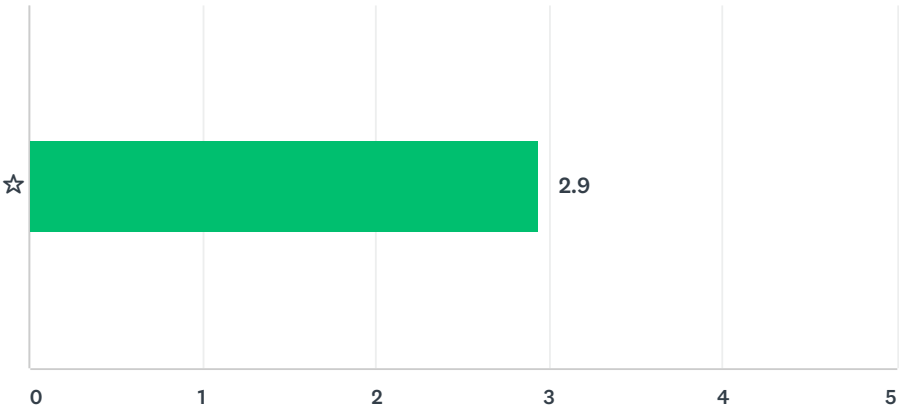
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	25.00% 4	18.75% 3	25.00% 4	18.75% 3	12.50% 2	16	2.75

Q47 Oil & Natural Gas Taxes: Economic Neutrality

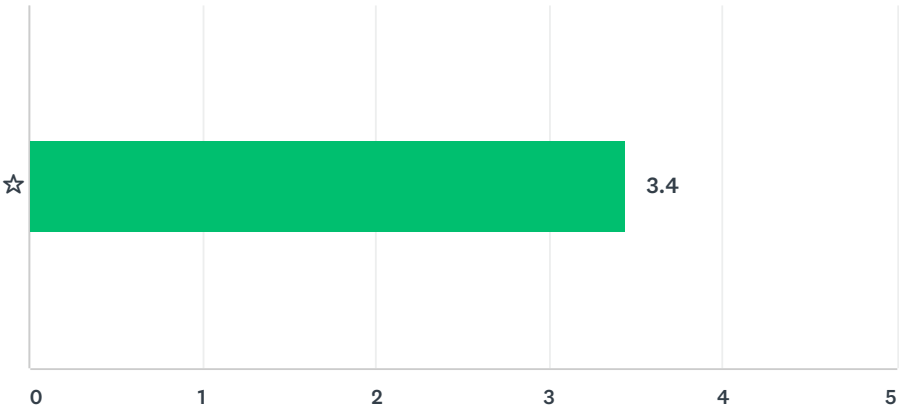
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	12.50% 2	18.75% 3	43.75% 7	12.50% 2	12.50% 2	16	2.94

Q48 Oil & Natural Gas Taxes: Accountability

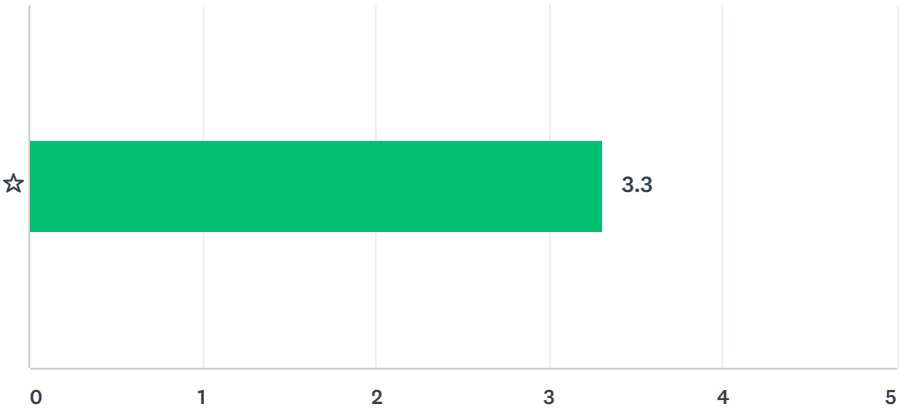
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	6.25% 1	18.75% 3	25.00% 4	25.00% 4	25.00% 4	16	3.44

Q49 How important is it for the HJ 35 committee to study oil and natural gas taxes?

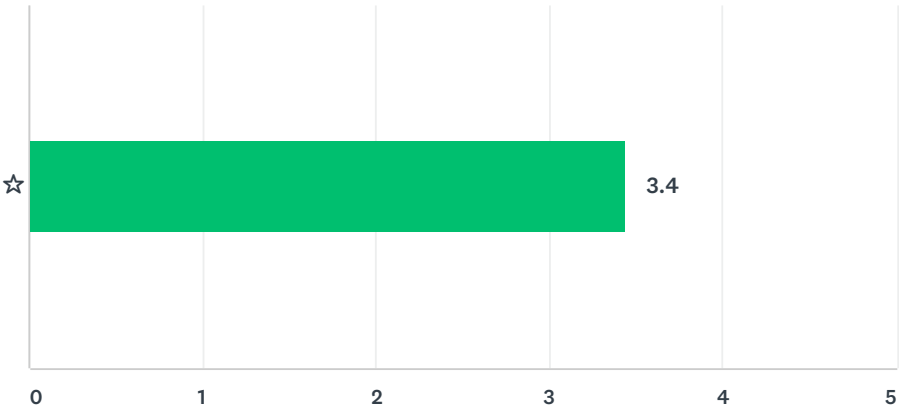
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	6.25% 1	6.25% 1	50.00% 8	25.00% 4	12.50% 2	16	3.31

Q50 Balanced Revenue System: Montana State Tax System

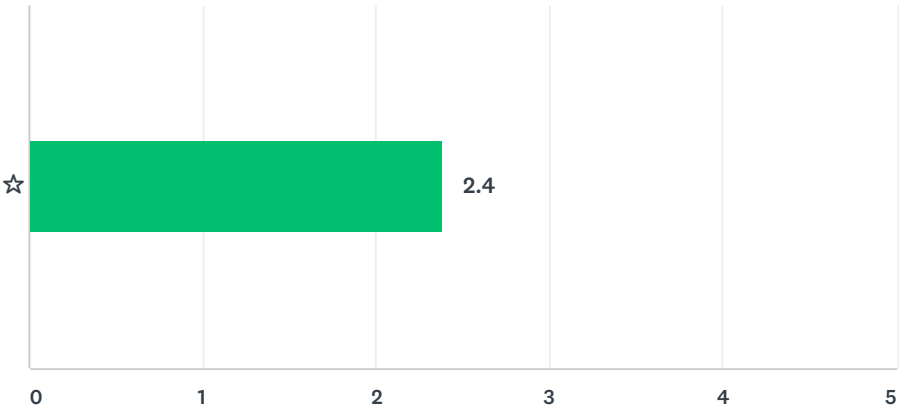
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	6.25% 1	18.75% 3	31.25% 5	12.50% 2	31.25% 5	16	3.44

Q51 Balanced Revenue System: Montana Local Tax System

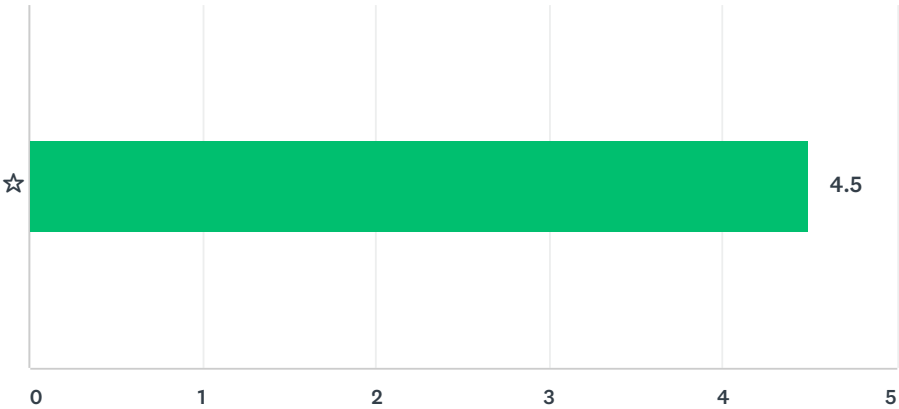
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	37.50% 6	37.50% 6	0.00% 0	0.00% 0	25.00% 4	16	2.38

Q52 How important is it for the HJ 35 committee to study balanced revenue systems?

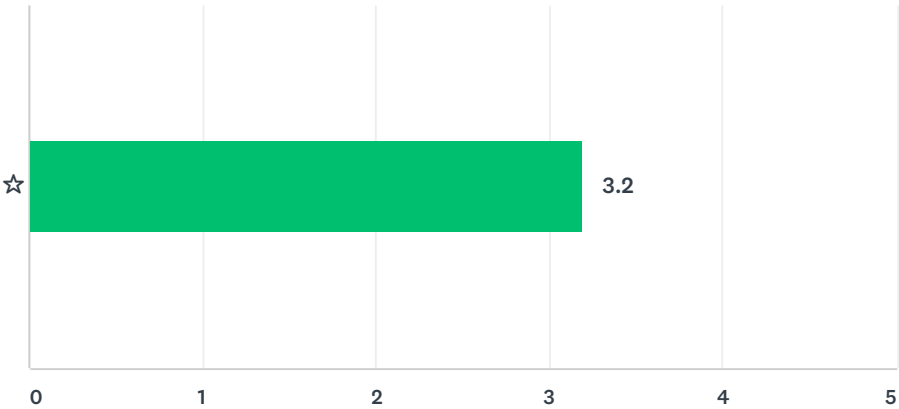
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	6.25% 1	6.25% 1	18.75% 3	68.75% 11	16	4.50

Q53 Complementary State & Local Tax Systems

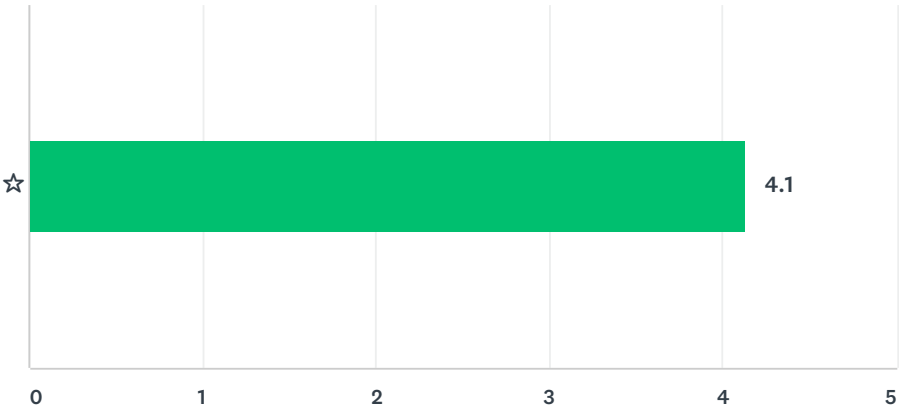
Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	12.50% 2	12.50% 2	43.75% 7	6.25% 1	25.00% 4	16	3.19

Q54 How important is it for the HJ 35 committee to study Complementary State & Local Tax Systems?

Answered: 16 Skipped: 1



	1	2	3	4	5	TOTAL	WEIGHTED AVERAGE
☆	0.00% 0	12.50% 2	18.75% 3	12.50% 2	56.25% 9	16	4.13

Q55 Are there any taxes that were not included in this survey that you think the committee should include in the HJ 35 study? Please be specific.

Answered: 10 Skipped: 7

#	RESPONSES	DATE
1	No	10/18/2019 2:10 PM
2	No	10/18/2019 12:29 PM
3	We may need to highlight ALL local options', sales taxes, and fees that complement our state's revenues.	10/18/2019 9:22 AM
4	None	10/16/2019 8:51 AM
5	sales tax	10/11/2019 9:00 AM
6	local option and state-wide sales tax	10/9/2019 8:53 AM
7	Consumption tax	10/9/2019 8:20 AM
8	Evaluation and modeling of a general sales tax applicable to all goods and services.	10/9/2019 8:00 AM
9	small gross revenue tax for all businesses of less than one half of a percent	10/7/2019 2:39 PM
10	Sales	10/7/2019 1:03 PM

Q56 Are there any presentation topics or information that you would like to request for the November meeting that you think is important to receive before developing a study plan? Please be specific.

Answered: 14 Skipped: 3

#	RESPONSES	DATE
1	Evaluation of Montana's tax sources by outside experts	10/19/2019 6:13 PM
2	Property taxes, increases through appraisals. Both residential and agricultural.	10/18/2019 2:10 PM
3	I would like to know what Wyoming has done, or considered doing, to diversity it's tax structure over the last 3 years	10/18/2019 12:29 PM
4	See No. 55 above.	10/18/2019 9:22 AM
5	There appears to be a lot of variation across households and geographic areas in the degree to which property taxes have grown and become burdensome (see, specifically, my paper on Missoula county taxation). I believe that if the committee is going to address the issue of high property taxes it should have at hand data about the extent and pattern of this variation.	10/16/2019 11:06 AM
6	Local governments entitlement share from Big Bill history of payments	10/16/2019 8:51 AM
7	Information about what the money is used for, connecting the taxes to the expenditures.	10/16/2019 8:49 AM
8	Sales tax: potential revenue, stability, burden borne by Montanans (v visitors), vertical equity, local v statewide, role as component of "balanced" tax system System reform: what potential to reduce reliance on property and income taxes, fund expanded earned income tax credit	10/11/2019 9:00 AM
9	school funding model how school budgets are set and where revenue comes from	10/10/2019 8:14 AM
10	no	10/9/2019 8:53 AM
11	Impact of earned income credit on the rating of a state's progressivist index. We hear a lot about regressive and progressive tax policy. Can someone put numbers and definitions around what goes into a state's rating and what can be done incrementally to impact the rating. What weighting is put on each different tax.	10/9/2019 8:20 AM
12	An evaluation and modeling of a general sales tax that has offsetting decreases in either personal income tax or property tax. Not revenue neutral, but Montana tax payer neutral at best. Consider reduction in property taxes as an offset, or increasing standard deductions on income tax as an offset for income ranges spending an assumed portion of income on the sales tax.	10/9/2019 8:00 AM
13	state cost of collection of the taxes that we are going to study	10/7/2019 2:39 PM
14	Not yet	10/7/2019 1:03 PM

Q57 Please identify specific topics or areas of research for inclusion in the HJ 35 study plan. Please include information about their relative importance.

Answered: 12 Skipped: 5

#	RESPONSES	DATE
1	Exposure to taxes that Montana does not have and their rankings on the above factors. High importance	10/19/2019 6:13 PM
2	The calculation of taxes on Ag land	10/18/2019 2:10 PM
3	See No. 55 above.	10/18/2019 9:22 AM
4	See above. I assume that the committee is going to want to address the question of property tax relief and excessive local government reliance on property taxes and how it addressing those issues can be funded.	10/16/2019 11:06 AM
5	None	10/16/2019 8:51 AM
6	The committee should think about overall tax exemptions and plan for recessions.	10/16/2019 8:49 AM
7	Items above (Question 56.) are too much for one meeting, but should be considered in overall study plan	10/11/2019 9:00 AM
8	how other states that have consumption taxes deal with services	10/10/2019 8:14 AM
9	We should look at 15-10-420 and look at 20 yr growth and separately look at voted leview	10/9/2019 8:53 AM
10	How other states minimize regressivity of sales tax.	10/9/2019 8:20 AM
11	Income tax, property tax (across all classes), and potential sales tax and the inter-relation they can have to bring stability to the tax base.	10/9/2019 8:00 AM
12	Possible one time real estate sales tax on non residents.	10/7/2019 1:03 PM