

Tax Credit Review Worksheet

Tax Credit: _____

Criteria Discussed by Committee at September 2019 Meeting

What is the purpose of the credit? _____

Is the purpose a valid public purpose? Yes _____ No _____

Is the credit accomplishing the purpose? Yes _____ No _____

At what cost is the credit accomplishing the purpose? _____

What is the measure of whether the credit is successful? _____

Criteria Contained in HB 723

Does the credit change taxpayer decisions? _____

Does the credit reward decisions that may have been made regardless of the existence of the credit? _____

To what extent does the credit benefit some taxpayers at the expense of other taxpayers? _____

Does the credit have out-of-state beneficiaries? _____

What are the timing of costs/benefits of the credit? _____

How long is the credit effective? _____

Are there adverse impacts of the credit or its elimination? _____

Do the benefits of continuance/elimination outweigh adverse impacts? _____

To what extent do benefits of the credit affect the larger economy? _____

Decision Tool for Considering Possible Committee Actions

1. Does the committee need more information about the tax credit?

• Yes → What information? _____

• No → Proceed with questions 2 and 3.

2. Should the credit continue to be available?

• No → Request legislation to repeal credit. Findings to support repeal: _____

• Yes → Should the credit be amended?

○ Yes → How? _____

→ Request legislation to amend credit. Findings to support amendments: _____

○ No → Findings to support leaving credit unchanged: _____

3. Should the credit be reviewed again in the future?

• Yes → Amend [15-30-2303](#) to indicate when the review should occur.

• No → Amend [15-30-2303](#) to remove language related to current biennium review.