



# MONTANA LEGISLATIVE BRANCH

## Legislative Fiscal Division

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**Director**  
AMY CARLSON

**DATE:** January 17, 2018

**TO:** Joint Subcommittee on the Changing Economy and Impacts to the Long-Term Viability of Montana's Tax Structure

**FROM:** Fiscal Communications Staff

**RE:** Survey Monkey results

Following are the top five topics in ranking order that 17 committee members indicated as priorities via the Survey Monkey questionnaire submitted to all members of the Legislative Finance and Revenue and Taxation Interim Committees on Dec. 18, 2016:

1. E-commerce impacts on state revenue collections and options for capturing e-commerce
2. Research change over time of main street vs. online sales
3. Services taxes
4. Estimate fiscal impact of imposing a medical services tax
5. Estimate fiscal impact of expanding tourism-related taxes

Other topics suggested by legislators included:

- Looking at how the other states with no sales tax (Oregon and New Hampshire) handle revenue
- Nonprofits
- Legal marijuana and associated revenue