

HOUSE JOINT RESOLUTION 30

Introduced by Ream, et al.

4/06	Introduced
4/06	Referred to Taxation
4/06	First Reading
4/12	Hearing
4/14	Committee Report--Bill Passed
4/15	2nd Reading Passed
4/19	3rd Reading Passed
	Transmitted to Senate
4/21	First Reading
4/21	Referred to Taxation
4/22	Hearing
4/22	Committee Report--Bill Concurred
4/24	2nd Reading Concurred
4/24	3rd Reading Concurred
	Returned to House
4/28	Signed by Speaker
4/28	Signed by President
4/29	Filed with Secretary of State

1 House JOINT RESOLUTION NO. 30
2 INTRODUCED BY Graham Holliman
3
4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
5 REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING THE
6 REVENUE OVERSIGHT COMMITTEE TO CONDUCT AN INTERIM STUDY OF
7 TAX EXPENDITURES IN MONTANA; AND REQUESTING THE COMMITTEE TO
8 REPORT ITS FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS TO THE
9 GOVERNOR AND THE 54TH LEGISLATURE.

10
11 WHEREAS, the Legislature has the responsibility to
12 review budgets with respect to spending programs and revenue
13 sources; and

14 WHEREAS, Montana's Legislature and most state
15 Legislatures systematically overlook a major component of
16 government finance, which consists of reductions in state
17 revenue that are attributable to exemptions, deductions,
18 exclusions, credits, deferrals, and other preferential
19 treatment in the tax code; and

20 WHEREAS, the component of revenue reductions represents
21 indirect government spending programs that result in
22 foregone revenue, commonly referred to as "tax
23 expenditures"; and

24 WHEREAS, the purpose of tax expenditures is ostensibly
25 to provide financial assistance to certain groups of

1 taxpayers or to provide an economic incentive that
2 encourages specific taxpayer behavior; and

3 WHEREAS, the 50th Legislature passed House Bill No. 387
4 (Chapter 500, Laws of 1987), which required the Department
5 of Revenue to report on certain tax expenditures, including
6 their purpose and effectiveness, and on similar information
7 from other states; and

8 WHEREAS, many states regularly publish partial or
9 comprehensive tax expenditure reports that examine the value
10 and effectiveness of various tax expenditures.

11
12 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE
13 OF REPRESENTATIVES OF THE STATE OF MONTANA:

14 That the Revenue Oversight Committee be assigned to
15 perform a thorough and indepth study of all tax expenditures
16 in Montana.

17 BE IT FURTHER RESOLVED, that the Committee, in its
18 study:

19 (1) evaluate the purpose and effectiveness of all tax
20 expenditures in the Tax Expenditure Report for the State of
21 Montana: Fiscal Years 1994 and 1995, published by the
22 Montana Department of Revenue;

23 (2) evaluate the tax expenditure report and make
24 recommendations for changes in reporting procedures or on
25 tax expenditures that may not be included in the report;

1 (3) compare Montana's tax expenditures to those of
2 other states, particularly neighboring states; and

3 (4) develop options for consideration and
4 recommendations, including legislation, if considered
5 appropriate, for changes in existing statutes on tax
6 expenditures.

7 BE IT FURTHER RESOLVED, that the Committee, in its
8 deliberations, solicit the knowledge and advice of tax
9 policy experts, local government officials and
10 representatives, taxpayer groups, Department of Revenue
11 staff, and any other entity considered by the Committee to
12 have relevant information or insights.

13 BE IT FURTHER RESOLVED, that the Committee report to the
14 Governor and to the 54th Legislature by November 1, 1994,
15 the findings and conclusions of the study, options for
16 further consideration, and recommendations of the Committee,
17 including draft legislation, if appropriate.

-End-

APPROVED BY COMMITTEE
ON TAXATION

1 Howe JOINT RESOLUTION NO. 30
2 INTRODUCED BY Dean Kelly
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