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 ReportBill 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
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2	INTRODUCED BY Willyam
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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

to provide financial assistance to certain groups

HALLS JOINT RESOLUTION NO. 37

3 WHEREAS, the 50th Legislature passed House Bill No. 387 4 (Chapter 500, Laws of 1987), which required the Department of Revenue to report on certain tax expenditures, including their purpose and effectiveness, and on similar information 7 from other states; and WHEREAS, many states regularly publish partial 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 OF REPRESENTATIVES OF THE STATE OF MONTANA: 13 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

Montana: Fiscal Years 1994 and 1995, published by the

recommendations for changes in reporting procedures or on

tax expenditures that may not be included in the report;

(2) evaluate the tax expenditure report and make

Montana Department of Revenue;

taxpayers or to provide an economic incentive that

encourages specific taxpayer behavior; and



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

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- (4) develop options for consideration and recommendations, including legislation, if considered appropriate, for changes in existing statutes on tax 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 representatives, taxpayer groups, Department of Revenue 10 11 staff, and any other entity considered by the Committee to 12 have relevant information or insights.
 - BE IT FURTHER RESOLVED, that the Committee report to the Governor and to the 54th Legislature by November 1, 1994, the findings and conclusions of the study, options for further consideration, and recommendations of the Committee, including draft legislation, if appropriate.

-End-

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APPROVED BY COMMITTEE ON TAXATION

MILE JOINT RESOLUTION NO. 37 1 2 INTRODUCED BY 3 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING THE 5 REVENUE OVERSIGHT COMMITTEE TO CONDUCT AN INTERIM STUDY OF 7 TAX EXPENDITURES IN MONTANA; AND REQUESTING THE COMMITTEE TO REPORT ITS FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS TO THE 8 9 GOVERNOR AND THE 54TH LEGISLATURE. 10 WHEREAS, the Legislature has the responsibility to 11 12 review budgets with respect to spending programs and revenue sources: and 13 Legislature 14 WHEREAS. Montana's and most state Legislatures systematically overlook a major component of 15 government finance, which consists of reductions in state 16 revenue that are attributable to exemptions, deductions, 17 exclusions, credits, deferrals, and other preferential 18 19 treatment in the tax code; and 20 WHEREAS, the component of revenue reductions represents indirect spending programs that result in 21 government commonly referred 22 foregone revenue. "tax expenditures"; and 23 24 WHEREAS, the purpose of tax expenditures is ostensibly

to provide financial assistance to certain groups of

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

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12 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE

OF REPRESENTATIVES OF THE STATE OF MONTANA:

That the Revenue Oversight Committee be assigned to 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;

(2) evaluate the tax expenditure report and make recommendations for changes in reporting procedures or on tax expenditures that may not be included in the report; (3) compare Montana's tax expenditures to those of other states, particularly neighboring states; and

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- 3 (4) develop options for consideration and 4 recommendations, including legislation, if considered 5 appropriate, for changes in existing statutes on tax 6 expenditures.
- BE IT FURTHER RESOLVED, that the Committee, in its deliberations, solicit the knowledge and advice of tax policy experts, local government officials and representatives, taxpayer groups, Department of Revenue staff, and any other entity considered by the Committee to have relevant information or insights.
- BE IT FURTHER RESOLVED, that the Committee report to the
 Governor and to the 54th Legislature by November 1, 1994,
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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 PINDINGS, 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 tampayer behavior; and
3	WHEREAS, the 50th Legislature passed House Bill No. 38
4	(Chapter 500, Laws of 1987), which required the Departmen
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 o
9	comprehensive tax expenditure reports that examine the value
10	and effectiveness of various tax expenditures.
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12	NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUS
13	OF REPRESENTATIVES OF THE STATE OF MONTANA:
14	That the Revenue Oversight Committee be assigned t
15	perform a thorough and indepth study of all tax expenditure
16	in Montana.
17	BE IT FURTHER RESOLVED, that the Committee, in it
18	study:
19	(1) evaluate the purpose and effectiveness of all ta
20	expenditures in the Tax Expenditure Report for the State of
21	Montana: Fiscal Years 1994 and 1995, published by th
22	Montana Department of Revenue;
23	(2) evaluate the tax expenditure report and mak

recommendations for changes in reporting procedures or on

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

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- (4) develop options for consideration and recommendations, including legislation, if considered appropriate, for changes in existing statutes on tax expenditures.
- BE IT FURTHER RESOLVED, that the Committee, in its deliberations, solicit the knowledge and advice of tax policy experts, local government officials and representatives, taxpayer groups, Department of Revenue staff, and any other entity considered by the Committee to have relevant information or insights.
 - BE IT FURTHER RESOLVED, that the Committee report to the Governor and to the 54th Legislature by November 1, 1994, the findings and conclusions of the study, options for further consideration, and recommendations of the Committee, including draft legislation, if appropriate.

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HJR 0030/02 53rd Legislature HJR 0030/02

1	HOUSE JOINT RESOLUTION NO. 30	1	taxpayers or to provide an economic incentive that
2	INTRODUCED BY REAM, HALLIGAN	2	encourages specific taxpayer behavior; and
3		3	WHEREAS, the 50th Legislature passed House Bill No. 387
4	A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF	4	(Chapter 500, Laws of 1987), which required the Department
5	REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING THE	5	of Revenue to report on certain tax expenditures, including
6	REVENUE OVERSIGHT COMMITTEE TO CONDUCT AN INTERIM STUDY OF	6	their purpose and effectiveness, and on similar information
7	TAX EXPENDITURES IN MONTANA; AND REQUESTING THE COMMITTEE TO	7	from other states; and
8	REPORT ITS FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS TO THE	8	WHEREAS, many states regularly publish partial or
9	GOVERNOR AND THE 54TH LEGISLATURE.	9	comprehensive tax expenditure reports that examine the value
10		10	and effectiveness of various tax expenditures.
11	WHEREAS, the Legislature has the responsibility to	11	
12	review budgets with respect to spending programs and revenue	12	NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE
13	sources; and	13	OF REPRESENTATIVES OF THE STATE OF MONTANA:
14	WHEREAS, Montana's Legislature and most state	14	That the Revenue Oversight Committee be assigned to
15	Legislatures systematically overlook a major component of	15	perform a thorough and indepth study of all tax expenditures
16	government finance, which consists of reductions in state	16	in Montana.
17	revenue that are attributable to exemptions, deductions,	17	BE IT FURTHER RESOLVED, that the Committee, in its
18	exclusions, credits, deferrals, and other preferential	18	study:
19	treatment in the tax code; and	19	(1) evaluate the purpose and effectiveness of all tax
20	WHEREAS, the component of revenue reductions represents	20	expenditures in the Tax Expenditure Report for the State of
21	indirect government spending programs that result in	21	Montana: Fiscal Years 1994 and 1995, published by the
22	foregone revenue, commonly referred to as "tax	22	Montana Department of Revenue;
23	expenditures"; and	23	(2) evaluate the tax expenditure report and make
24	WHEREAS, the purpose of tax expenditures is ostensibly	24	recommendations for changes in reporting procedures or on

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to provide financial assistance to certain groups of

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tax expenditures that may not be included in the report;

HJR 0030/02

-	(3) compare Aontana's tax expenditures to those or
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.

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-End-

including draft legislation, if appropriate.

BE IT FURTHER RESOLVED, that the Committee report to the

Governor and to the 54th Legislature by November 1, 1994, the findings and conclusions of the study, options for

further consideration, and recommendations of the Committee,