

SENATE JOINT RESOLUTION 32

Introduced by Halligan, et al.

4/06	Introduced
4/06	Referred to Taxation
4/06	First Reading
4/08	Hearing
4/08	Committee Report--Bill Passed
4/12	2nd Reading Passed
4/13	3rd Reading Passed
	Transmitted to House
4/13	Referred to Taxation
4/13	First Reading
4/24	Motion Failed to Take from Committee and Place on 2nd Reading (This Motion Required 3/5 Vote to Pass) Died in Committee

1 *Senate* JOINT RESOLUTION NO. 32
2 INTRODUCED BY *Kelly* *Ream*
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 A THOROUGH STUDY OF A
7 VALUE-ADDED TAX AS THAT TAX MIGHT APPLY IN MONTANA; AND
8 REQUESTING THE COMMITTEE TO REPORT ITS FINDINGS,
9 CONCLUSIONS, AND RECOMMENDATIONS TO THE GOVERNOR AND THE
10 54TH LEGISLATURE.
11
12 WHEREAS, there is a widespread perception that property
13 taxes and income taxes in Montana are high relative to the
14 state's other taxes and relative to taxes in neighboring
15 states; and
16 WHEREAS, considerable attention has been focused on tax
17 reform in Montana in recent years; and
18 WHEREAS, the 53rd Legislature has had to make major cuts
19 in education and state services in order to balance the
20 budget; and
21 WHEREAS, a general tax reform measure, including a sales
22 tax, is likely to be on the ballot for the people of Montana
23 to vote on in June of 1993; and
24 WHEREAS, the people of Montana may vote to reject the
25 tax reform proposed in the likely ballot measure; and

1 WHEREAS, if the tax reform ballot measure fails, other
2 alternatives for tax reform must be carefully examined
3 during the 1994-95 interim; and
4 WHEREAS, a value-added tax was introduced as Senate Bill
5 No. 434 and appears to offer additional possibilities for
6 tax reform in Montana if the tax reform ballot measure
7 fails; and
8 WHEREAS, Michigan has a value-added tax, and a number of
9 other states, as well as the federal government, are
10 considering this approach to taxation; and
11 WHEREAS, a number of tax experts consider a value-added
12 tax to be an efficient, fair, and stable method of taxation
13 in states that are, like Montana, experiencing economic
14 change; and
15 WHEREAS, much additional investigation is needed to
16 accurately identify and assess policy issues associated with
17 a value-added tax, including issues of tax burden and
18 incidence, revenue potential, and tax exportability.
19
20 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE
21 OF REPRESENTATIVES OF THE STATE OF MONTANA:
22 That the Revenue Oversight Committee be requested to
23 perform a thorough and indepth study of all aspects of the
24 value-added tax as it might be applied in Montana.
25 BE IT FURTHER RESOLVED, that the Committee, in its

1 study:

2 (1) determine as closely as possible the revenue that
3 would be generated with a tax such as was proposed in Senate
4 Bill No. 434;

5 (2) examine how the tax would be applied and the burden
6 and incidence of the tax among different types of Montana
7 taxpayers; and

8 (3) develop recommendations or options for
9 consideration by the 54th Legislature for balanced and
10 integrated tax reform legislation that would result in a tax
11 reform structure for Montana.

12 BE IT FURTHER RESOLVED, that the Committee, in its
13 deliberations, solicit the knowledge and advice of
14 economists, tax policy experts, local governments, business
15 organizations, tax policy groups, various staffs of the
16 legislative agencies, the Department of Revenue, and any
17 other entity that may have relevant information or insights
18 into taxation.

19 BE IT FURTHER RESOLVED, that the Committee report its
20 findings, options for legislative consideration, and
21 recommendations to the Governor and to the 54th Legislature
22 by no later than November 1, 1994.

-End-

APPROVED BY COMMITTEE
ON TAXATION

Senate JOINT RESOLUTION NO. 32

INTRODUCED BY

Hallgren Ream

A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING THE REVENUE OVERSIGHT COMMITTEE TO CONDUCT A THOROUGH STUDY OF A VALUE-ADDED TAX AS THAT TAX MIGHT APPLY IN MONTANA; AND REQUESTING THE COMMITTEE TO REPORT ITS FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS TO THE GOVERNOR AND THE 54TH LEGISLATURE.

WHEREAS, there is a widespread perception that property taxes and income taxes in Montana are high relative to the state's other taxes and relative to taxes in neighboring states; and

WHEREAS, considerable attention has been focused on tax reform in Montana in recent years; and

WHEREAS, the 53rd Legislature has had to make major cuts in education and state services in order to balance the budget; and

WHEREAS, a general tax reform measure, including a sales tax, is likely to be on the ballot for the people of Montana to vote on in June of 1993; and

WHEREAS, the people of Montana may vote to reject the tax reform proposed in the likely ballot measure; and

WHEREAS, if the tax reform ballot measure fails, other alternatives for tax reform must be carefully examined during the 1994-95 interim; and

WHEREAS, a value-added tax was introduced as Senate Bill No. 434 and appears to offer additional possibilities for tax reform in Montana if the tax reform ballot measure fails; and

WHEREAS, Michigan has a value-added tax, and a number of other states, as well as the federal government, are considering this approach to taxation; and

WHEREAS, a number of tax experts consider a value-added tax to be an efficient, fair, and stable method of taxation in states that are, like Montana, experiencing economic change; and

WHEREAS, much additional investigation is needed to accurately identify and assess policy issues associated with a value-added tax, including issues of tax burden and incidence, revenue potential, and tax exportability.

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

That the Revenue Oversight Committee be requested to perform a thorough and indepth study of all aspects of the value-added tax as it might be applied in Montana.

BE IT FURTHER RESOLVED, that the Committee, in its

1 study:

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