

Revenue and Taxation Interim Committee

2017 Study Items

Agreed to by the President, Speaker, and Interim Committee Chairs April 11, 2017

Tax Reform Items

1. Sales tax
 - a. Restoring full state sales tax on food.
 - b. Grocery income tax credit.
 - c. Earned income tax credit.
 - d. Decrease general rate.
 - e. Should food be put in the sales tax base of all the local option sales taxes?
 - f. Removal of three-year life requirement (manufacturing exemption).
2. Individual income tax
 - a. Lower the rate.
 - b. Modify the taxpayer credit.
3. Corporate income tax
 - a. Mandatory single sales factor for all tax payers.
 - b. Optional single sales factor for certain industries.
 - c. Determining whether a taxpayer is a sales factor weighted taxpayer.
4. Property tax
 - a. Freeze the minimum basic rate.
 - b. History and effectiveness of minimum basic rate.
 - c. Revenue generated by certified rate and keeping up with inflation.

Other Items

1. Local tax revenue for homeless services. (H.B. 452) (**Eliason**).
2. Access to income tax data by legislative staff.
3. Removing the state income tax on military disability payments. (**Weiler**).
4. Narrowly defining local governments that are eligible to receive the “hold harmless” addressed in S.B. 247 and cleaning up related provisions. (**Senate Revenue and Tax Standing Committee**).
5. Required reviews of 17 income tax credits.