



# 2026 Interim Study Items

Revenue and Taxation Interim Committee | May 20, 2026

## Revenue and Taxation Interim Committee Sen. McCay and Rep. Eliason

Study Item	Description
<b>1 Income Tax</b>	Study various issues related to the individual income tax and corporate income tax, including: <ul style="list-style-type: none"> <li>▪ the effectiveness and utilization of tax credits; and</li> <li>▪ options for reducing the income tax rate.</li> </ul>
<b>2 Sales and Use Tax</b>	Study various issues related to the sales and use tax, including sales and use tax filing periods.
<b>3 Property Tax</b>	Study various issues related to the property tax, including: <ul style="list-style-type: none"> <li>▪ impact of the armed forces exemptions;</li> <li>▪ property tax relief;</li> <li>▪ tax notices; and</li> <li>▪ truth in taxation.</li> </ul>
<b>4 Other Revenue and Taxation Issues</b>	Study various revenue and taxation issues, as needed, including: <ul style="list-style-type: none"> <li>▪ severance tax; and</li> <li>▪ international money transmissions.</li> </ul>