



2026 Interim Study Items

Revenue and Taxation Interim Committee | May 20, 2026

Revenue and Taxation Interim Committee

Sen. McCay and Rep. Eliason

At the May 20, 2026, meeting, the Revenue and Taxation Interim Committee amended and approved the 2026 interim study items. Items added by the committee are in red below.

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