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[Revenue Committee Wraps Up Interim, Requests Legislation](#)

👤 [Megan](#) 🕒 Sept. 17, 2020 📁 [Revenue](#).

The Revenue Interim Committee concluded its regular interim work on September 11. The committee received a revenue update, finalized its required tax credit review, considered recommendations from the HJ 35 Tax Study Committee, and heard an agency update from the Department of Revenue.

[HJ 35 Tax Study](#)

The committee considered five bills recommended by the subcommittee that completed the HJ 35 study on state and local tax policy and recommended two of the bills for introduction to the 2021 Legislature:

- [HJ35-02](#): Property tax circuit breaker; and
- [HJ35-03](#): Increases minimum corporate income tax to \$200.

[Tax Credit Review](#)

The [tax credit review final report](#) adopted by the committee summarizes the tax credits reviewed, the committee's recommendations for each credit, and requested legislation. At the September meeting, the committee approved two additional bills related to the tax credit review:

- [CC01](#): Revises tax credit review laws; and
- [TC03](#): Provides for the refundability of the alternative systems credit.

[Other Committee Actions](#)

The committee requested two committee bills as a result of its regular interim work. [RIC-01](#) revises the tax lien and tax deed process and was requested by the Montana County Treasurers Association.

[RIC-02](#) revises corporate income tax laws to convert the tax haven list to tax haven criteria. The request for draft legislation came after the Department of Revenue presented a [required report](#) on countries that may be considered tax havens.

All legislation approved by the Revenue Interim Committee this interim may be viewed on the [committee website](#) by clicking "Legislation" at the bottom of the page.

The committee will meet on November 19 to adopt a revenue estimate for introduction to the 2021 Legislature.

Committee Website: <https://www.leg.mt.gov/committees/interim/2019rvic/>

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