

SJR 31 — Study of Taxation and School Funding

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**REVENUE AND TRANSPORTATION
INTERIM COMMITTEE
2007-08**

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Table of Contents

Senate Joint Resolution No. 31	1
Introduction	3
Scope of Study	3
Summary	3
I. Demographics	5
Current Trends	5
Proposed Interim Study	6
II. School District Revenue	7
Budgeting	7
Property Taxes	7
III. Sales Tax	13
Basic Concepts	13
Previous Sales Tax Bills — Estimated 2008 Data	13
Sales Taxes in Neighboring States	14
Volatility	14
Future	15
Compliance	15
Subcommittee Reports, Studies, and Opinions	17
Tables	
Table 1: Key Statistics of Montana's Aging Population	6
Table 2: Sales Tax — Neighboring States	14

Senate Joint Resolution No. 31
Introduced by Essmann
By Request of the Senate Taxation Standing Committee

A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING AN INTERIM STUDY TO EXAMINE THE FUTURE VIABILITY OF THE USE OF PROPERTY TAXES TO FUND EDUCATION, EXAMINE EQUALIZATION THROUGH A STATEWIDE EQUALIZATION DISTRICT THAT COULD LEVY AGAINST SPECIFIC CLASSES OF PROPERTY, AND INQUIRE INTO THE USE OF A STATEWIDE SALES TAX AND USE TAX TO PROVIDE EDUCATION FUNDING THAT WOULD INCLUDE PROPERTY TAX RELIEF IN A PERMANENT MANNER; AND REQUIRING THAT THE FINAL RESULTS OF THE STUDY BE REPORTED TO THE 61ST LEGISLATURE.

WHEREAS, the State of Montana will be undergoing a profound demographic shift in the near future with the percentage of its population over the age of 65 increasing from 14% in 2007 to over 20% in 2019; and

WHEREAS, that aging demographic shows itself in the number of counties with more than 20% of their population over the age of 65 rising from 4 of 56 counties in 2000 to 45 of 56 counties in 2025; and

WHEREAS, during that same time period, the percentage of the state's population represented by children of elementary school attendance age will continue to decline; and

WHEREAS, the current system of school funding and equalization of school funding has resulted in 60 to 65% of the typical homeowner's property tax bill consisting of property taxes for the funding of education; and

WHEREAS, a steadily increasing demographic of Montana residents who are retired and living largely on fixed incomes will be faced with difficult and painful decisions when voting on property tax levies for funding education; and

WHEREAS, it is in the best long-term interest of the aging population of Montana, the generations of children yet to be educated, and the state as a whole to examine if there may be a better way to equalize education funding in Montana that is not reliant on property taxes as its primary means; and

WHEREAS, a study entitled "Disparities in School Mill Levies" and a study entitled "Property Tax Information Related to K-12" presented to the Quality Schools Interim Committee on July 21, 2005, collectively demonstrated that wide variations exist in the distribution of the industrial and business equipment classes of property among the 400 plus school districts in the state and thereby contribute to the difficulty of equalizing school funding through a property tax mechanism; and

WHEREAS, the concept of creating a single, statewide school equalization district to levy a uniform tax on the industrial and business classes of property while leaving the classes of property composed of agricultural lands, forest lands, and residential and commercial property to serve as the tax base for the local school districts deserves further study and analysis; and

WHEREAS, equalizing school funding by means of a statewide school equalization district would permit focusing property tax relief on the classes of property composed of agricultural lands, forest lands, and residential and commercial property; and

WHEREAS, a school funding equalization plan that uses a general statewide sales tax on goods and recreational services to grant property tax relief to owners of homes, commercial properties, and agricultural and forest lands should be put before the voters for review and approval only if there is a companion constitutional amendment guaranteeing that the statewide levies being eliminated by the referendum would be forever prohibited.

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

That the Legislative Council be requested to designate an appropriate interim or statutory committee, pursuant to section 5-5-217, MCA, or direct sufficient staff resources to:

(1) (a) examine future demographics of property taxpayers, school age children, retirees, and other factors relating to the viability of property taxes to fund education; and

(b) examine the distribution or maldistribution of classes of taxable property in counties and school districts;

(2) study the feasibility of a statewide school equalization district with property tax levies against particular classes of property and other sources of statewide revenue; and

(3) study the use of a sales tax and use tax for funding to replace property taxes and provide tax relief for homes, commercial properties, and agricultural and forest lands.

BE IT FURTHER RESOLVED, that:

(1) all aspects of the study be concluded prior to September 15, 2008; and

(2) the final results of the study, including any findings, conclusions, comments, or recommendations of the appropriate committee, be reported to the 61st Legislature.

- END -

Introduction

Scope of Study

Senate Joint Resolution No. 31 requests an examination of the future viability of the use of property taxes to fund education, an examination of equalization through a statewide school equalization district that would levy taxes against specific classes of property, and an inquiry into the use of a statewide sales tax and use tax to provide education funding that would include property tax relief in a permanent manner. Specifically, the study is to:

(1) (a) examine future demographics of property taxpayers, school-age children, retirees, and other factors relating to the viability of property taxes to fund education; and

(b) examine the distribution or maldistribution of classes of taxable property in counties and school districts;

(2) study the feasibility of a statewide school equalization district with property tax levies against particular classes of property and other sources of statewide revenue; and

(3) study the use of a sales tax and use tax for funding to replace property taxes and provide tax relief for homes, commercial properties, and agricultural and forest lands.

Summary

The Revenue and Transportation Interim Committee established a subcommittee on SJR 31—Study of Taxation and School Funding. The study was initiated with the full Committee on December 7, 2007, and the subcommittee met on February 7, April 17, and July 10, 2008. The study goal was to consider changing demographic trends in the state, with the idea that an aging population may have trouble supporting a school system primarily funded with property taxes, half of which are derived from residences. One possible solution was to provide a new source of revenue, the sales tax, with structural changes in the revenue stream to schools, including oil and gas and other nonlevy revenue, guaranteed tax base adjustments, and innovative ways of making property taxes more equitable to both taxpayers and school districts, such

as use of a statewide taxing district that would levy property taxes differently than school districts.

The exploration of the demographic changes exposed more and different changes than were expected. The property tax study was exhaustive, both specific to schools and more generally. The statewide nonuniform district levy was, according to a legal opinion, probably unconstitutional, but a proposed constitutional amendment is included in the report. Many permutations on existing school revenue systems were explored, including statewide mill levies and changes to the guaranteed tax base (GTB) system. The basics of a sales tax were studied, including expected revenue based upon specified exempt categories and tax rates using a modeling program developed by the Department of Revenue. Some of the shortcomings of a sales tax were also discussed. Some of the shortcomings include volatility, inability to tax sales made to state residents from out of the state by Internet or mail order, the change in the economy from a sale-of-goods economy to a service economy, and some compliance problems.

I. Demographics

Current Trends

Many state and local government services provided rely on the state's tax policy structure to raise sufficient revenue to fund those services. Most of these funds are raised from taxes, fees, investment earnings, and federal matching dollars. Public schools and higher education, human service programs, public safety functions, and many more services depend on state and local funds.

The trend of an aging America will increase dramatically as "baby boomers" (those individuals born between 1946 and 1964) begin to reach 65 years of age, and in Montana, the trend appears to be more acute. According to a report produced by the ninth district Federal Reserve Bank in March 2004, Montana ranked 14th in the states for populations age 65 and older. The same report refers to census projections showing Montana ranking third or fourth in a relatively short 13 years, by 2020.

Future population projections, provided by the U.S. Department of Commerce, Bureau of the Census, demonstrate the severity of Montana's changing demographics. Using several key statistics, as seen in the table below, assumptions can be drawn concerning the state revenue impacts. The population of retirees (those individuals 65 years of age or older) in Montana is projected to grow from 13% of the total population in 2000 to 26% by 2030. As the retired population increases, the working population (those between 18 and 64 years of age) is expected to decrease from 61% in 2000 to 54% in 2030. The median age in Montana is expected to increase by 8 years in the same period. In 2000, the taxes paid by five workers supported each retired individual, while in 2030, the taxes paid by two workers will support each retired individual. These statistics point to the potential for a financial crisis as Montana's citizenry becomes more elderly. Because Montana is required constitutionally to balance its budget even during revenue slowdowns, the state's budget may face a severe problem often referred to as a structural deficit or imbalance. In simple terms, this means the inability of state revenue to grow in tandem with the cost of providing governmental services.

Table 1: Key Statistics of Montana's Aging Population

	2000	2005	2010	2015	2020	2025	2030
Percent 65 and Older in Montana Population	13.41%	13.85%	14.97%	17.39%	20.71%	23.88%	25.80%
Percent of Workers in Montana Population	61.09%	63.07%	63.11%	61.00%	57.97%	55.34%	54.07%
Ratio of Workers to 65 and Older	4.80	4.75	4.38	3.64	2.91	2.41	2.18
Median Age in Montana	38	39	40	41	43	44	46

Proposed Interim Study

Based on the presentations on demographics, it became apparent that further study was needed. Certain conceptions, such as the elderly as a class living in poverty and requiring an inordinate amount of support, seem to be contradicted by trends showing that a considerable number of the elderly are better off than young working families and contribute, both financially and as volunteers, a great deal to their communities. The trends involving urban and rural populations, east and west, and in-and-out migration based upon age need much more examination. The Revenue and Transportation Interim Committee and the Legislative Finance Committee are working jointly to fashion a bill to have an interim study, perhaps on a continuing basis, to try and determine demographic trends that may be helpful for Montana policymakers.

II. School District Revenue

Budgeting

This study focuses on the revenue side of school funding issues as opposed to the school funding formula itself and on how districts receive their tax collections and funding allocations, not how they spend it.

In order to secure equalization, the school funding formula for a school general fund budget requires that all school districts adopt a base budget that is defined for that district by the formula. Districts have a general fund maximum budget. The base budget is 80% of the maximum budget. Because of recent changes, the base budget is not a straight mathematical 80% of the maximum budget. There are other relatively recent funding pieces in the puzzle: the Quality Educator Payment, the At-Risk Student Payment, the Indian Education for All Payment, and the American Indian Achievement Gap Payment. Fiscal year 2006 was the first year for those payments, and they were 100% state funded. For the budget pieces that are driven by student counts, the base budget is roughly 80% of the maximum budget in that area. All districts must adopt the minimum. Based on changes in the 2007 session, schools may exceed the maximum budget. The maximum that a budgeted district can adopt is either the greater of the previous year's budget or the maximum budget that is defined by the funding formula.

Property Taxes

The statewide property tax of 95 mills for schools yields about \$187 million to the state general fund.

The state has 380 school district taxing jurisdictions that levy school mills.

■ Levy Discrepancies

Property tax revenue equals the taxable value of property in a district times the district mill levy. A district with higher taxable value per student can raise the same property tax revenue per student with a lower mill levy. A district with higher nonlevy revenue per student can support the same level of spending per student with less revenue from property taxes and therefore lower mills.

Required mill levies and total school mill levies vary widely across the state. The median required mill levy is 118.1 mills and varies between 0 and 475 mills. The median total school mills is 300.7 mills, and total school mill levies vary between 95 and 1,179 mills. The property taxes in FY 2008 on a \$100,000 house at 475 mills is \$975 a year and at 1,179 mills is \$2,418 a year.

- The difference between the highest and lowest required mill levies is 4.0 times the median levy. The difference between the highest and lowest all-school mill levies is 3.6 times the median levy.
- The distribution of both required mills and total mills is less broad than a standard normal distribution, with two-thirds of the districts within 26% and 23% of the median. In a standard normal distribution two-thirds of observations are within 34% of the median.
- Only about 10% of the districts have required and total mills that are significantly distant from the median mills.

The correlation of taxable value per student with required mill levies for K-6, K-8, and high school districts, using regression analysis, “explains” 21% of the variation in required mill levies for K-6 districts, 31% for K-8 districts, and 13% for high school districts. Using other explanatory variables, such as the base budget per ANB, state dollars per ANB, and nonlevy revenue per ANB (adjusting for reservation districts), explains only between 40% and 52% of the variation in required mills, and between 30% and 35% of total school mills for each of the three districts types. Required mill levies and total school mills vary for reasons in addition to taxable value per ANB.

Districts are required to use nonlevy revenue to offset required mills whenever they can. Regression analysis “explains” 15% of the variation in required mills for K-6 districts, 41% for K-8 districts, and 36% for high school districts.

Industrial property is located disproportionately in districts: some districts have most of their taxable value from industrial property, and many have no industrial property within the district. To equalize the value of industrial property throughout the state would have a minor impact statewide on school finance.

■ *Nonlevy Revenue*

Nonlevy revenue is the money that is not attached to a mill levy, but some of it is based on previous mill levy distributions.

The current school funding formula has inherently different tax levy requirements needed to fund the BASE or required minimum budget. These differences are significant across the state and vary by size of district. Nonlevy revenue, including HB 124 block grants, add to the inequity of district mills.

Nonlevy revenue is a significant source of differences in mill levies for schools. State distributed sources of nonlevy revenue are HB 124 block grants, oil and gas tax, and coal gross proceeds. The state-distributed funds cause a significant portion of the mill levy differences as applied in the current funding formula.

Nonlevy revenue and fund balance reappropriated are the first funding sources for the GTB area; they are used to fund this area before any mills are levied. After the nonlevy revenue and fund balance reappropriated are subtracted from the GTB area of the budget, then the number of mills needed to fund this area is determined. The state subsidizes each local mill at a rate that is dependent on the taxable value and size of the GTB area of the district. The districts with large taxable values relative to their GTB area receive little or no subsidy for each mill. Districts with less taxable value relative to the district GTB area receive a higher subsidy per mill. When nonlevy revenue and fund balance reappropriated fund a significant portion of the GTB area, the number of local mills required is reduced.

The six major sources of nonlevy revenue, and the amounts involved, are

State School (HB 124) Block Grant	\$45,833,739
Montana Oil and Gas Tax	\$14,043,561
Interest Earnings	\$8,897,807
Other Revenue	\$3,926,053
State Combined Fund School Block Grant	\$3,346,325
Coal Gross Proceeds	<u>\$2,111,696</u>
Total	\$78,159,181

■ *HB 124 Block Grants*

HB 124 block grants were not considered by the Legislature to be a permanent solution to replacing revenue lost to districts from tax reductions and other changes incorporated in HB 124 of the 2001 legislative session. Districts with higher taxable values tend to have larger HB 124 block grants.

■ *Oil and Gas*

In FY 2008, schools are estimated to receive \$44.984 million of oil and natural gas revenue while budgeting \$14.044 million. Thus, the schools budgeted 31% of estimated receipts in FY 2008.

Districts receiving oil and gas payments during the fiscal year many times prepare one or more budget amendments, depending on receipts of oil and gas payments. These budget amendments frequently state that the reason for the budget amendment is an other unforeseen need of the district that cannot be postponed until the next school year (as allowed in 20-9-161(6), MCA).

This difference in allocation between the statewide mills levied for the general fund in comparison to the percent of oil and gas revenue budgeted to the school general fund budget indicates that schools receiving oil and natural gas revenue either: (1) levy fewer mills proportionately for the school general fund budget than the statewide average; and/or (2) receive more oil and natural gas revenue than is needed for the general fund and are then by law authorized to reallocate these funds to other budgeted funds. The disparity between the portion of oil and gas revenue budgeted to the general fund and the statewide average proportion of mills levied for the general fund budget is growing rapidly. The disparity was 11.28% in FY 2005 and 32.20% in FY 2008; thus, more oil and gas revenue is getting allocated to other budgeted funds.

■ *Coal*

Coal revenue for a school year is based on the calendar year preceding the start of the school fiscal year.

2007 Distributions:

Hardin High School	\$ 577,864
Colstrip Elementary	\$ 637,553
Colstrip High School	\$ 386,198

Savage Elementary	\$ 89,539
Savage High School	\$ 71,366
Lodge Grass High School	(not reported)
Spring Creek Elementary	\$ 16,978
Roundup Elementary	\$ 31,624
Roundup High School	\$ 13,994

■ *Statewide District With Differential Mills*

Sections 61 through 63 of Senate Bill No. 554, 2007 regular session, proposed the establishment of a statewide school equalization district. The district concept was directly incorporated into Senate Joint Resolution No. 31. The district proposed in SB 554 would levy 233 mills against property in only classes one, two, five, seven, eight, nine, twelve, thirteen, and fourteen. Local school levies could be made only against the other three classes: class three—agricultural property, class four—residential and commercial, and class ten—forest lands. The statewide levy would be deposited in a statewide school adequacy and equalization fund to be used to provide state funding for schools.

The statewide levy against “industrial” property was prompted by a property tax study of the 2004-2005 Quality Schools Interim Committee. Property in the “industrial” category was very unevenly distributed among school districts.

It would be a violation of the equal protection provisions of the Montana Constitution to levy different mill levy rates on different classes of property within a jurisdiction. To implement such a plan, a constitutional amendment would be required.

■ *Language for a Possible Constitutional Amendment*

Article VIII, section 3, of the Constitution of the State of Montana is amended to read:

“Section 3. Property tax administration -- nonuniform levies. (1) The state shall appraise, assess, and equalize the valuation of all property which is to be taxed in the manner provided by law.

(2) The legislature may, as provided by law, establish statewide property tax levies on specified classes of property and not on other classes of property. The revenue from the levy must be equitably apportioned annually to public elementary and secondary school districts as provided by law.”

■ *Other Property Tax Issues*

Tax Increment Financing (TIF) — Property owners in a TIF district pay the full amount of their regular property taxes (equal to the mill levies imposed by all taxing jurisdictions applied to the full taxable value of their property). Taxes on the base taxable value (the taxable value of the district at the time of formation) are distributed to taxing jurisdictions levying mills--city and county governments, school districts, special taxing districts, and the state. With the exception of the University System levy, taxes on the incremental taxable value (taxable value that has increased since the time of formation) are retained in the TIF district to be used for development purposes outlined by law.

If taxes on the incremental value in TIFs were allocated to school funds rather than the TIFs, it would lower school mill levies and cause changes in state GTB payments.

The difference in property taxes from changes in school district mills for district general fund budgets statewide would be \$4,427,029. Taxes would be different in almost every county because GTB payments would change in almost every county. For all budgeted funds, the amount statewide would be \$6,494,426.

Change GTB and Statewide Levies -- Other property tax issues that would affect school funding, such as instituting a statewide mill levy of different amounts and greater use of GTB, were explored. Because of the inverse relationship between the local taxable value per ANB and GTB entitlements, emphasizing one over the other helps one class of districts at the expense of the other. Also affected is local control because revenue from the state either becomes dominant or becomes less important.

III. Sales Tax

Basic Concepts

In addition to property and income taxes, most states rely on a tax of final consumption to generate revenue. In theory, the purpose of a sales tax is to tax the consumption of final goods and services without taxing intermediate goods that are used as business inputs. In practice, this is hard to achieve.

Previous Sales Tax Bills — Estimated 2008 Data

HB 749, As Introduced, 2003 Session

Taxable Sales: 15,913,664,382

Taxes: 636,546,575

Exempt: Unprepared food

- Medicines and health care services

- Motor vehicle fuel

- Specifically exempted other goods and services

HB 760, As Introduced, 2005 Session

Taxable Sales: 13,217,198,717

Taxes: 528,687,949

Exempt: Unprepared food

- Medicines and health care services

- Motor vehicle fuel

- Specifically exempted other goods and services

- Most business and professional services, even those consumed by individuals

SB 554, As Introduced, 2007 Session

Taxable Sales: 10,648,105,167

Taxes: 425,924,207

Exempt: Unprepared food

- Medicines and health care services

- Motor vehicle fuel

- Specifically exempted other goods and services

- Services except those specifically included in the tax base

Sales Taxes in Neighboring States

State	Tax Rate (%)	Food	Prescription Drugs	Services (168 Possible)
Idaho	6		Exempt	30
North Dakota	5	Exempt	Exempt	27
Oregon	No Sales Tax	-	-	-
South Dakota	4		Exempt	146
Utah	4.75	Lower Rate = 2.75	Exempt	57
Washington	6.5	Exempt	Exempt	157
Wyoming	4		Exempt	62
	Average Tax Rate	No Tax on Food	No Tax on Prescription Drugs	Average Number of Services Taxed
Nation*	5.40	30/46	45/46	55.21

* Includes District of Columbia, five states (AK, DE, MT, NH, OR) do not have a state sales tax.

Volatility

The volatility of a sales tax depends on the tax base. If a wider variety of transactions are taxed, then the revenue from a sales tax will be more stable. In addition to being more stable, a sales tax with a large tax base will generate more revenue. A broader base also generates revenue, with a lower tax rate improving the efficiency of the tax. The constitutional maximum for a sales tax in Montana is 4% (Article VIII, section 16, Montana Constitution). A broad tax base could raise significant amounts of revenue even with a tax rate below the constitutional limit.

Most states exempt unprepared food on equity grounds, assuming that consumption of food is not a voluntary expense. For states that do not include groceries in their tax base, taxing unprepared food would increase revenue by 20% to 25%. Some states that tax groceries have implemented an income tax rebate for low-income taxpayers to make the sales tax less regressive.

In addition to food, making services taxable broadens the tax base. The taxation of services varies widely by state. Some states tax only a few services to avoid taxing business inputs, while others tax most services because they make up the final stage of consumption. In 1979, services represented 47.4% of final consumption; in 2002, they made up 58.8%.

Durable goods and certain business purchases make up most of the rest of the tax base. However, consumers can delay these purchases until economic conditions are

more favorable. This leads to a tendency for sales taxes with a narrow tax base to be more volatile and fluctuate with the business cycle.

In addition, there has been an increased use of the Internet to purchase tangible goods. The United States Supreme Court ruled that collecting a sales tax from out-of-state vendors is an excessive burden on the retailer, so states are unable to collect revenue from mail order and Internet retailers (*Quill Corporation v. North Dakota*). If people change their consumption patterns and purchase online to avoid paying the sales tax, then revenue will be more volatile.

Future

In addition to volatility, the amount of revenue that sales taxes generate is decreasing with time. With the increase of the percentage of services making up the economy, interstate commerce, Internet sales, and similar factors, the percentage of total state funding derived from sales taxes is decreasing in most states.

Compliance

All states with a sales tax require businesses with a physical presence in the state to collect the tax on the state's behalf. Reducing the cost of collecting and remitting the tax may lead to increased compliance.

Another important way to reduce the cost of implementing a sales tax is to keep the tax as simple as possible. Simplification is enhanced by applying one tax rate to all goods and services and by clearly defining what is taxable and what is not. In some cases, goods are sold along with a service. When this is the case, it can be confusing how much of the total bill should be included in the tax base. If the tax is too complicated, with a single business having many different exemptions or different tax rates, this increases the cost to the retailer of complying with the sales tax. If the cost is too high, then compliance may fall.

Out-of-state Internet and mail order vendors do not collect the sales tax. All states with a sales tax complement the sales tax with a use tax that places the responsibility on individuals to remit to the state taxes for goods that were purchased when no sales tax was collected. This means that for Internet and mail order purchases, the individual taxpayer is thus responsible for paying a use tax. In reality, payment of use taxes is impossible to enforce. The more Internet and mail order purchases, the less compliance there will be.

The streamlined sales tax project (SST) is an attempt to reduce the cost of complying with state and local sales taxes. There are predefined categories of goods and services, and large, multistate retailers are allowed to certify their accounting software to collect sales taxes. Following the guidelines of the SST means that retailers have consistent definitions for what is taxable and what is exempt in local taxing districts. While the goal of the SST is to collect sales tax from out-of-state retailers, actually reaching this goal is not in the immediate future.

Subcommittee Reports, Studies, and Opinions

The following material relating to the SJR 31 Interim Subcommittee Study is found on the Internet:

Prepared for the Interim Revenue and Transportation Committee at

http://leg.mt.gov/css/Committees/Interim/2007_2008/rev_trans/meeting_documents/materials.asp

Interim Study Recommendation--Montana's Changing Demographics, Terry Johnson, Legislative Fiscal Division.

Key Trends in Growth and Change in Montana, Larry Swanson, O'Connor Center for the Rocky Mountain West

Draft Study Plan for an Interim Study of Taxation and School Funding

Levying Different Property Tax Mills Against Different Classes of Property, staff legal memo

Recap of FY08 [School] Budgeted Funds, Office of Public Instruction

FY08 [School] Budgeted Fund Non-Levy Revenue, Office of Public Instruction

How to Use School Funding Models, Legislative Fiscal Division

Prepared for the Subcommittee on SJR 31-Study of Taxation and School Funding at http://leg.mt.gov/css/Committees/Interim/2007_2008/rev_trans/sub_com/sjr31/default.asp

Disequalizing Effects of State HB 124 Reimbursements, Office of Budget and Program Planning

Disparities in School Mill Levies, Legislative Fiscal Division

K-12 Schools-Property Tax Revenue Growth TY2000 to TY2007, Department of Revenue and Office of Budget and Program Planning

Schools Budgeting of Oil & Natural Gas and Coal Revenue, Department of Revenue and Office of Budget and Program Planning

FY 2008 Property Taxes on TIF Increments, Department of Revenue and Office of Budget and Program Planning

Population, Income, and Expenditures, George Haynes, Doug Young, Myles Watts, Department of Agricultural Economics and Economics, MSU

Also used were materials prepared for the Quality Schools Interim Committee 2005-2006, located at

http://leg.mt.gov/css/committees/interim/2005_2006/qual_schools/default.asp

