



JOINT REVENUE INTERIM COMMITTEE

September 22 – 8:00 a.m.

September 23 – 8:30 a.m.

**Hampton Inn
Buffalo, Wyoming**

Tentative Agenda: Times are tentative and subject to change without notice. If the Committee finishes one topic, it will proceed to the next topic. Version: 8/17/2016

- Please note that the start time is different on each day.

Thursday September 22, 2016

8:00 a.m. **Call to order/roll call/announcements.**

8:05 a.m. **Tobacco Taxes**

1. The committee will review the current cigarette taxes, its past movements, the use of cigarette tax revenues and Tobacco Trust revenue
2. A review of the Labor, Health and Social Services Committee prioritization of programs supported by the tobacco taxes in late 2015.
3. Additional testimony by state agencies.
4. Public Testimony
5. Committee Action

10:30 a.m. **Local Government Revenue** - Continuation of a portion of the local government discussion from the May Joint Revenue Meeting.

1. Dis-aggregation of voting statute regarding the local general option sales tax.
2. Public Testimony
3. Proposed bill for consideration - 17LSO-105 - Local optional sales and use tax

11:00 a.m. **Department of Revenue update on the streamlined sales tax initiative and current national activities.**

Note: this proposed agenda is subject to revision and all times listed are tentative and may be subject to change.

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1. Discussion of State Initiatives (in SD and other states) to supplement/replace national action.
2. Possible Committee Alternatives including legislation.
- 3 . Public testimony

1:30 p.m. **Revenue Opportunities for School Facilities Funding**

1. Report from Joint Revenue/Joint Education members concerning Joint Education action increasing class size from the existing class size.
2. Generation tax from electricity produced from wind.
3. Review of any LSO updates and review of proposed bills.
 - 17LSO-0042
 - 17LSO-0043
4. Public Testimony
5. Committee Action

Friday September 23, 2016

8:30 a.m. **Tax Exemptions**

The committee will review excise tax exemptions specifically created for economic incentives and also exemptions connected with of most services.

1. Proposed bill created for removal of exemptions for economic incentives - Primarily from WS 39-15-105 (viii) - 17LSO-0044
 - A. Committee Discussion of each exemption.
 - B. Public Testimony on each Exemption
 - C: Committee action on each Exemption.
- 2.. Proposed bill created for taxation of currently exempted services.
 - A. Input from Department of Revenue regarding services and background of how other states treat services for the purposes of excise taxes.
 - B. Proposed Bill for Committee Discussion – 17LSO-0106
 - C. Public Testimony
 - D. Committee Action

- **Other Business to come before the Joint Revenue Committee.**
- **Directions to staff**
- **Adjourn upon completion of Committee Business**