



JOINT REVENUE INTERIM COMMITTEE

August 2-3, 8:30 a.m.
Days Inn
115 E. Park St.
Thermopolis, 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: 7/13/2017

Wednesday August 2, 2017

- 8:30 a.m.** Call to order/roll call/announcements.
- 8:35 a.m.** **Tax Reform 2000 Recap – Last 15 years.**
Department of Revenue
- 9:00 a.m.** **Gross Receipts Tax**
Discussed in the Tax Reform 2000 Report - Page 26 of final report and elsewhere.
Presentation Dealing With Practicalities and Nuances of Gross Receipts Tax. Decision points to be analyzed will include apportionment, nexus, pass-through's, closely held businesses, nonprofits, credits, deductions and exemptions.
Ms. Nicole Kaeding, Tax Foundation
- Questions from Committee
 - Public Testimony
 - Further Committee Discussion Regarding Future Action.
- 11:00 a.m.** **Broadening State Sales Tax to Include Some Services and Optional Statewide Sales and Use Tax - Revenue Estimates and Options for Legislation.**
Discussed in the Tax Reform 2000 Report - Page 19 of final report and elsewhere.
Mr. Dan Noble and Ms. Kim Lovett, Department of Revenue
- Committee Discussion
 - Public Testimony
 - Further Committee Discussion Regarding Future Action
- 2:30 p.m.** **Property Tax Structure and Assessment Ratio - Fairness in Property Taxation Across Different Classes of Property**
Discussed in the Tax Reform 2000 Report - Pages 6 to 12 of final report and elsewhere.
Mr. Dan Noble and Ms. Brenda Arnold, Department of Revenue
- Sample Bill Draft 2017 HB 162
 - Committee Discussion
 - Public Testimony
 - Further Committee Discussion Regarding Further Action

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

-- Agenda Continues on Back of Page --

- 4:15 p.m. Fee Status for Department of Revenue, Liquor Division - Adequacy of Current Fees**
Department of Revenue, Liquor Division
- Committee Discussion
 - Public Testimony
 - Further Committee Discussion Regarding Future Action

Thursday August 3, 2017

- 8:30 a.m. Call to order**

- 8:30 a.m. Wyoming Liquor Fees and Markups**
Discussed in the Tax Reform 2000 Report - Page 18 of final report and elsewhere.
Department of Revenue, Liquor Division
- Comparison to Other States in Region
 - Current Disposition of Liquor Taxes and Fees.
 - Analysis of Revenue Sensitivity to Incremental Changes in Taxes or Fees
 - 2017 Related Bill Drafts
 - Committee Discussion
 - Public Testimony
 - Further Committee Discussion Regarding Future Action

- 9:30 a.m. Wyoming Beer Taxes**
Discussed in the Tax Reform 2000 Report - Page 18 of final report and elsewhere
Department of Revenue, Liquor Division
- Comparison to Other States in Region
 - Current Disposition of Beer Taxes
 - Analysis of Revenue Sensitivity to Incremental Changes in Tax
 - 2017 Related Bill Drafts
 - Committee Discussion
 - Public Testimony
 - Further Committee Discussion Regarding Future Action

- 10:30 a.m. Wyoming Cigarette Taxes**
Discussed in the Tax Reform 2000 Report - Page 18 of final report and elsewhere
Department of Revenue
- Comparison to Other States in Region.
 - Feasibility of Cigarette Stamp for All Cigarettes Sold in Wyoming
 - 2017 Related Bill Drafts
 - Committee Discussion
 - Public Testimony
 - Further Committee Discussion Regarding Future Action

- 11:30 a.m. Wind Energy Production Taxes**
- LSO staff, E3 Wind Model update, Minnesota Wind Production Tax
 - Committee Discussion
 - Public Testimony

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

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