

**H.B. No. 0177**

**Comprehensive tax reform.**

Sponsored By: Representative(s) Connolly and Senator(s) Rothfuss

AN ACT relating to taxation and revenue; implementing an income tax; authorizing a real estate transfer tax; eliminating the maximum transfer to the school capital construction account from royalties from leases on school lands; revising the distribution of federal mineral royalties; increasing the maximum profit to the state from alcoholic liquor sales; removing the state excise tax on malt beverages; authorizing cities, towns and counties to implement a tax on malt beverages; increasing property tax assessment rates; providing sunset dates; providing for the creation of and distribution of funds to the property tax refund program account; imposing a state mill levy for school capital construction; increasing severance tax rates for all minerals as specified; increasing the sales and use tax rate; establishing a statewide lodging tax; revising specified sales and use tax exemptions related to economic incentives; revising the distribution of sales and use taxes as specified; authorizing an optional municipal sales and use tax; increasing fuel tax rates; increasing tobacco taxes; creating crimes and penalties; providing applicability; amending related provisions; repealing a conflicting provision; and providing for effective dates.

2/14/2018 Bill Number Assigned  
2/15/2018 H Received for Introduction  
2/16/2018 H Did Not Consider for Introduction Vote