

# Considerations when evaluating Policy Options

- tax shift between various property tax classes
- tax shift between property taxpayers and income taxpayers
- tax shift between Montana residents and out-of-state residential property owners
- impact on local government and public-school funding
  - Short and long-term
- differential effects on counties across the state
- long-term effects on Montana's tax system
  - Managing for where the “puck” is moving to versus a solution for the past
  - Not creating a solution for what is likely an anomaly (Covid event)
- identification of necessary statutory changes