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Many local governments in Montana have long sought to obtain authority from the Legislature to adopt local option sales taxes. Proponents have argued that local governments need access to more revenue and there is little risk of imposition of unpopular taxes if creation of a local option tax is dependent upon voter approval. Proponents also argue that resort communities in places like Big Sky and Whitefish have successfully implemented local option sales taxes after the Legislature gave this subset of municipalities authority to impose local option sales taxes to capture revenue from tourists to offset costs incurred by their visits. The Legislature has been reluctant to provide this discretion to all local governments because of the risk that government's insatiable appetite to increase services will lead to an increase in the tax burden of Montanans. In general, if one wishes to limit the size and scope of government, it is not prudent to provide expanded revenue to government.

Unfortunately, House Bill 701, the bill enacted by the 2021 Legislature to implement the recreational marijuana initiative approved by voters in the 2020 general election, included language to authorize a county - - with voter approval - - to impose a local option tax on recreational marijuana. **During the debate on House Bill 701, I argued that voters would rue the day they approved this version of a local option sales tax because it will provide further support for the concept even though it is limited to marijuana users.** If voters approve this tax, there is little doubt that the **precedent will increase the odds that local option taxes will gain acceptance and lead the Legislature to extend broad authority** for local governments to enact general local option sales taxes. **That alone should be enough to vote no on this issue on this fall's ballot.**

There's another reason to oppose it. It's bad tax policy. It allows local government to single out a very narrow class for taxation. It reminds us of the expression

*Don't tax you,
Don't tax me,
Tax that fellow behind the tree.*

Taxes that have popular support because most people do not pay them may seem good when you are not the one paying them. The same principle is less appealing when one is in a narrow class to which a tax with broad popular support is applied.

Vote against the creation of a local option sales taxes on recreational marijuana.