

### **Revenue and Transportation Interim Committee**

### 63rd Montana Legislature

SENATE MEMBERS DICK BARRETT GREG JERGESON CHRISTINE KAUFMANN JANNA TAYLOR FRED THOMAS ART WITTICH HOUSE MEMBERS NANCY BALLANCE CYDNIE ( CARLIE ) BOLAND ROY HOLLANDSWORTH CHUCK HUNTER TOM JACOBSON MIKE MILLER COMMITTEE STAFF MEGAN MOORE, Lead Staff JARET COLES, Staff Attorney FONG HOM, Secretary

## MINUTES LOG Room 137, State Capitol Helena, Montana June 27, 2013

<u>Please note</u>: These minutes provide abbreviated information about committee discussion, public testimony, action taken, and other activities. To the left of each section in these minutes is a time designation indicating the approximate amount of time in hours, minutes, and seconds that has elapsed since the start of the meeting. This time designation may be used to locate the referenced discussion on the audio or video recording of this meeting.

Access to an electronic copy of these minutes and the audio or video recording is provided from the Legislative Branch home page at http://leg.mt.gov. On the left-side menu of the home page, select *Committees*, then *Interim*. Once on the page for *Interim Committees*, scroll down to the appropriate committee. The written minutes summary, along with the audio and video recordings, are listed by meeting date on the interim committee's web page.

Hard copies of the exhibits for this meeting are available upon request. Legislative Council policy requires a charge of 15 cents a page for copies of the document.

### **COMMITTEE MEMBERS PRESENT**

SEN. DICK BARRETT SEN. GREG JERGESON SEN. CHRISTINE KAUFMANN SEN. FRED THOMAS SEN. ART WITTICH SEN. JANNA TAYLOR (phone)

REP. NANCY BALLANCE REP. CYDNIE (CARLIE) BOLAND REP. ROY HOLLANDSWORTH REP. CHUCK HUNTER REP. MIKE MILLER

### COMMITTEE MEMBERS EXCUSED

**REP. TOM JACOBSON** 

### STAFF PRESENT

MEGAN MOORE, Lead Staff JARET COLES, Staff Attorney FONG HOM, Secretary

### AGENDA & VISITORS' LIST

Agenda (Attachment 1) Visitors' list (Attachment 2)

### **COMMITTEE ACTION**

- The committee members elected Sen. Christine Kaufmann as chair and Rep. Nancy Ballance as Vice Chair of the Revenue and Transportation Committee.
- The committee members decided that proxies can be designated by e-mailing the chair and committee staff.
- The committee members adopted the SJR 23 study plan as proposed.
- The committee members adopted SJR 26 as discussed to include the 8 comments from the committee.
- The committee members adopted the Interim Work Plan as proposed.

### CALL TO ORDER AND ROLL CALL

- 00:00:01 Acting Presiding Officer Christine Kaufmann called the meeting to order at 9:05 a.m. Sen. Kaufmann said there were changes made in membership: Sen. Jergeson replaced Sen. Malek and Rep. Boland replaced Rep. McCarthy.
- 00:01:17 The secretary called roll. Sen. Taylor was present via phone and Rep. Jacobson was excused. (Attachment 3)
- 00:02:10 The committee members gave a brief introduction of themselves.

### AGENDA

### **ELECTION OF OFFICERS**

### • Election of Chair

00:08:30 Sen. Thomas moved to nominate Sen. Christine Kaufmann as chair. The motion passed unanimously by voice vote.

### • Election of Vice-Chair

00:09:10 Sen. Thomas moved to nominate Rep. Nancy Ballance as Vice-Chair. The motion passed unanimously by voice vote.

### Committee comments

- 00:10:37 Rep. Hollandsworth
- 00:10:59 Rep. Hunter said he has Rep. Jacobson's proxy and would like to go on record that Rep. Jacobson supported the nominations of both the chair and vice-chair.
- 00:11:27 Sen. Taylor gave an introduction of herself via phone. She said that Sen. Wittich has her proxy.

### AGENDA REVIEW AND ADMINISTRATIVE MATTERS

00:12:34 Megan Moore, Research Analyst, gave an overview of the agenda.

00:13:43 Ms. Moore discussed the Rules, Procedures, and Guidelines for Interim Committees (Exhibit 1).

### Proxy Voting

00:15:04 Sen. Barrett discussed his preference for proxy voting.

### Motion

00:15:50 Sen. Barrett moved that proxies be granted to a specific member of the committee by e-mailing the chair.

### Committee discussion

- 00:16:51 Sen. Kaufmann
- 00:16:55 Sen. Thomas
- 00:17:45 Sen. Barrett
- 00:17:52 Rep. Hunter
- 00:18:22 Sen. Jergeson
- 00:19:44 Rep. Boland
- 00:20:20 Sen. Kaufmann
- 00:20:26 Ms. Moore

### Motion

- 00:20:51 Sen. Barrett moved that the policy of the committee is to accept proxies but that members are discouraged from being absent and needing to use proxies. But if a member absolutely needs to submit a proxy, he or she can do that by e-mail to the person carrying the proxy, to a staff member, and to the chair of the committee. If a member is present but needs to be absent for a vote for a temporary reason, they can give a written proxy to another member of the committee.
- 00:22:11 The motion passed unanimously by voice vote.

### Other Administrative Matters

- 00:22:37 Ms. Moore discussed the responsibility of staff establishing a work plan for the biennium (page 4) and completion of interim work (page 8).
  - Public Comment none

# COMMITTEE RESPONSIBILITIES, PROPOSED WORK PLAN, BUDGET, MEETING SCHEDULE

### Proposed 2013-2014 Interim Work Plan

00:24:30 Ms. Moore presented the Proposed 2013-2014 Interim Work Plan (Exhibit 2).

- 00:25:13 Sen. Kaufmann
- 00:25:26 Ms. Moore
- 00:27:24 Rep. Ballance

00:27:37 Ms. Moore

- 00:36:52 Sen. Kaufmann
- 00:37:03 Ms. Moore
- 00:37:25 Sen. Kaufmann

### • Public Comment - none

- 00:38:20 Sen. Thomas commented on working together in a non-partisan way with regard to the revenue estimating process.
- 00:40:41 Sen. Kaufmann

### Discussion on Revaluation for Property Tax Purposes

- 00:40:57 Sen. Wittich
- 00:42:14 Ms. Moore
- 00:43:03 Sen. Wittich
- 00:44:15 Sen. Barrett
- 00:45:42 Sen. Kaufmann
- 00:46:08 Sen. Wittich
- 00:47:17 Ms. Moore
- 00:48:03 Rep. Hollandsworth
- 00:48:37 Rep. Ballance
- 00:49:17 Sen. Thomas
- 00:52:08 Sen. Kaufmann

### Meeting Schedule

- 00:52:37 Sen. Kaufmann
- 00:53:03 Rep. Hollandsworth
- 00:54:11 Ms. Moore
- 00:54:55 Sen. Kaufmann
- 00:55:25 Rep. Boland
- 00:55:53 Ms. Moore
- 00:56:39 Sen. Barrett
- 00:56:50 Sen. Kaufmann

### DRAFT STUDY PLANS OF INTERIM STUDIES

### • SJR 23 study of the taxpayer appeal process

00:57:48 Ms. Moore discussed the SJR 23 study (Exhibit 3).

### Committee discussion

- 01:02:22 Sen. Barrett suggested that anyone giving a presentation on the taxpayer appeal process to be encouraged to not use the committee hearing as a place to rehearse their legal arguments.
- 01:03:11 Sen. Thomas
- 01:03:58 Ms. Moore
- 01:04:39 Sen. Thomas
- 01:04:56 Sen. Kaufmann

- Public Comment on SJR 23 study plan
- 01:06:22 **Nancy Schlepp, Montana Taxpayers Association,** said that centrally assessed and industrial properties as well as ranch and farm members and commercial property members are interested in the SJR 23 study.
- 01:07:32 **Karen Powell, Chairwoman, Montana Tax Appeal Board**, said that members of the State Tax Appeal Board will be attending meetings on September 25-26, and will be unavailable to attend the RTIC meeting if scheduled at that time.
- 01:08:39 **Webb Brown, Montana Chamber of Commerce**, said that the Chamber would be happy to help in any way regarding the SJR 23 study.
- 01:09:10 **Ed Bartlett, Yellowstone County**, said that the people in Billings are enthusiastic about the SJR 23 study.
- 01:10:04 **Mike Kadas, Director, Department of Revenue**, said that the Department looks forward to the study and is happy to help in any way.

### • SJR 26 study of the transporting of oversize loads through Montana

01:10:48 Ms. Moore discussed the SJR 26 study (Exhibit 4).

### Committee questions and discussion

- 01:13:53 Sen. Barrett discussed adding a topic to the general background information regarding the Department of Transportation's Asset Management Program incorporating considerations regarding movement of large loads.
- 01:14:30 Rep. Ballance
- 01:15:00 Rep. Hollandsworth
- 01:15:39 Sen. Kaufmann
- 01:15:51 Ms. Moore
- 01:16:49 Sen. Wittich
- 01:17:33 Ms. Moore
- 01:18:23 Sen. Wittich
- 01:18:53 Sen. Jergeson

### • Public Comment on SJR 26 study plan

- 01:20:26 **Spook Stang, Executive Vice President, Motor Carriers of Montana**, commented on the permit process and the 10-minute rule on construction.
- 01:24:58 **Cary Hageberg, Executive Director, Montana Contractors Association,** commented on the services they provide to transporters of megaloads through Montana.
- 01:29:32 **Webb Brown, Montana Chamber of Commerce**, discussed taking advantage of transporting megaloads to increase Montana's economic activity. He suggested including the Montana Highway Patrol in the study.

01:31:05 **Gary Weins, Montana Electric Cooperative Association**, said the Association appreciated the study.

### Committee comments

- 01:31:45 Rep. Miller
- 01:31:59 Sen. Wittich
- 01:33:29 Rep. Hollandsworth
- 01:34:11 Sen. Kaufmann

### BREAK - reconvened at 10:48 a.m

### SUMMARY OF TAX LEGISLATION - Megan Moore

01:43:52 Ms. Moore reviewed the Summary of Tax Legislation (Exhibit 5).

### Committee questions

- 01:49:14 Sen. Thomas
- 01:49:33 Ms. Moore
- 01:50:13 Sen. Thomas
- 01:50:21 Ms. Moore
- 01:50:33 Sen. Thomas
- 01:51:01 Sen. Jergeson
- 01:52:06 Ms. Moore
  - Public Comment on review of tax legislation none

# DEPARTMENT OF REVENUE REPORTS - Mike Kadas, Director, Department of Revenue

01:53:31 Director Kadas distributed binders to the members of the committee and said that the Department will provide meeting materials at each meeting to be put into the binders.

### • Summary of Legislation Affecting the Department of Revenue

01:54:40 Director Kadas reviewed legislation affecting the Department of Revenue (Exhibit 6).

### Committee questions

- 01:59:00 Sen. Wittich
- 02:00:39 Director Kadas
- 02:00:57 Sen. Wittich

### • Biennial Report - Ed Caplis, Director of Tax Policy and Research

02:02:11 Mr. Caplis reviewed the Department of Revenue's Biennial Report.

	Committee questions
02:07:09	Sen. Thomas
02:07:55	Mr. Caplis
02:08:05	Sen. Barrett
02:08:22	Mr. Caplis
02:08:28	Rep. Ballance
02:09:00	Mr. Caplis
02:09:22	Rep. Ballance
02:09:30	Mr. Caplis
02:09:39	Sen. Wittich
02:10:15	Mr. Caplis
02:10:35	Sen. Wittich
02:10:55	Sen. Barrett
02:12:20	Rep. Hollandsworth
02:12:50	Sen. Kaufmann
02:12:57	Ms. Moore
02:13:11	Sen. Wittich
02:13:20	Sen. Thomas
02:13:40	Mr. Caplis
02:14:02	Sen. Thomas
02:14:16	Mr. Caplis

- 02:14:43
- **Director Kadas** 02:15:08 Rep. Ballance
- **Director Kadas** 02:15:20

#### **Emerging Issues** •

- 02:16:42 Director Kadas reported on two emerging issues:
  - Federal tax reform that would have a significant impact on Montana •
  - Timeline for the 2015 Reappraisal Work (Exhibit 7). ٠

### Committee questions

- 02:23:24 Rep. Miller
- 02:23:37 Director Kadas
- 02:25:47 Rep. Hollandsworth
- 02:27:04 **Director Kadas**

#### **Annual and Reappraisal Timeline** ٠

02:28:10 Director Kadas discussed the Annual and Reappraisal timelines (Exhibit 7).

- Sen. Thomas 02:29:48
- **Director Kadas** 02:30:08
- Sen. Thomas 02:30:12
- 02:31:25 **Director Kadas**
- Sen. Jergeson 02:31:53
- 02:32:13 **Director Kadas**
- 02:33:06 Sen. Kaufmann
- 02:33:31 **Director Kadas**

02:33:53 Rep. Miller 02:34:24 Director Kadas

• Public Comments on Director Kadas' report - none

### LUNCH BREAK - reconvened at 1:06 p.m.

### **OVERVIEW OF NEW LEGISLATIVE DISTRICT MAPS**

04:01:44 Rachel Weiss, Research Analyst, discussed the legislative district maps and resources (Exhibit 8). She gave a demonstration of the information contained on the Redistricting webpage.

Committee questions

- 04:10:49 Rep. Boland
- 04:10:59 Ms. Weiss
- 04:11:36 Rep. Hunter
- 04:11:48 Ms. Weiss

### **DEPARTMENT OF TRANSPORTATION REPORTS - Pat Wise, Deputy Director**

04:13:29 Deputy Director Wise gave an overview of the Department of Transportation (Exhibit 9).

### Agency Organizational Chart

04:15:07 Deputy Director Wise discussed the structural organization of the Department.

### Transportation Commission

04:16:24 Deputy Director Wise discussed the Commission Districts.

### Agency Funding

04:17:59 Lynn Zanto, Administrator, Rail Transit and Planning Division, gave a presentation on Agency Funding, Asset Management Program, the P3 System, the Construction Program, the Maintenance System, and Goals and Trends of the Department of Transportation.

	Committee q
04:35:26	Rep. Miller
04:35:51	Ms. Zanto
04:36:43	Rep. Miller
04:37:09	Ms. Zanto
04:37:35	Rep. Miller
04:37:41	Ms. Zanto
04:37:54	Sen. Barrett
04:39:13	Ms. Zanto
04:39:46	Sen. Barrett

04:40:13 Sen. Barrett 04:40:41 Ms. Zanto
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04:40:44 Rep. Ballance
04:41:15 Ms. Zanto
04:41:48 Rep. Ballance
04:42:15 Ms. Zanto
04:43:23 Sen. Jergeson
04:44:18 Ms. Zanto
04:44:39 Ms. Wise
04:45:17 Sen. Jergeson
04:45:39 Ms. Wise
04:46:42 Sen. Thomas
04:47:09 Ms. Wise
04:47:30 Ms. Zanto

- Public Comment on Department of Transportation's presentation none
- Public Comment on legislative district maps presentation none

### LEGISLATIVE FISCAL DIVISION'S GENERAL FUND REVENUE COLLECTION REPORT

### • LFD Work Plan - Joe Triem, Fiscal Manager

04:48:59 Mr. Triem discussed the memo dated June 25, 2013, regarding LFD Upcoming Interim Work Plan for RTIC (Exhibit 10). He discussed two reports that LFD will provide to the committee at a later date: results from a trial revenue estimate that will be run in the future, and feedback regarding LFD's long-term strategic plan.

### • LFD Status Sheet 10

04:54:14 Joe Triem discussed Status Sheet 10 that had been presented to the Legislative Council's meeting (Exhibit 11).

### Committee questions

- 04:55:10 Sen. Barrett
- 04:55:26 Mr. Triem
- 04:56:06 Sen. Wittich
- 04:56:21 Mr. Triem
- 04:57:05 Sen. Wittich
- 04:57:52 Mr. Triem

### Vetoed Bills

04:58:51 Mr. Triem discussed the bills that had been vetoed (Exhibit 11, page 2).

### General Fund Comparison

04:59:37 Mr. Triem discussed the General Fund comparison (Exhibit 11, page 3).

### General Fund Increase

05:00:14 Mr. Triem discussed the General Fund increase (Exhibit 11, page 4).

### Committee questions

- 05:01:28 Sen. Thomas
- 05:02:06 Mr. Triem
- 05:03:02 Sen. Thomas
- 05:03:30 Rep. Ballance
- 05:04:03 Mr. Triem
- 05:04:38 Rep. Miller
- 05:05:02 Mr. Triem
- 05:05:19 Sen. Thomas
- 05:05:55 Mr. Triem
- 05:08:50 Rep. Hollandsworth
- 05:10:19 Sen. Jergeson
- 05:10:43 Mr. Triem

### Year-to-Date Revenue Collections - Stephanie Morrison, Revenue Analyst, LFD

05:11:21 Ms. Morrison gave a report on the year-to-date revenue collections (Exhibit 12).

### Committee questions

- 05:23:17 Rep. Hunter
- 05:24:16 Ms. Morrison
- 05:25:18 Rep. Hollandsworth
- 05:25:36 Ms. Morrison
- 05:26:36 Sen. Thomas asked Ms. Morrison if she could research why the corporate income tax is going up and email her response to the members of the committee.
- 05:27:34 Ms. Morrison

### Legislative Fiscal Division General Fund Balance Sheet (Status Sheet #11) -Joe Triem

- 05:29:04 Mr. Triem distributed the General Fund Balance Sheet (Status Sheet 11) (Exhibit 13).
- 05:29:59 Mr. Triem discussed the \$14 million replacement money for the University System.

- 05:30:36 Sen. Barrett
- 05:31:22 Mr. Triem
- 05:31:30 Sen. Barrett
- 05:31:56 Rep. Hunter
- 05:32:19 Ms. Morrison
- 05:34:38 Rep. Hunter
- 05:34:51 Ms. Morrison
- 05:35:53 Sen. Jergeson
- 05:36:26 Ms. Morrison

05:38:39	Sen. Jergeson
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- 05:40:14 Ms. Morrison
- 05:41:10 Rep. Miller
- 05:41:22 Mr. Coles

### ADMINISTRATIVE RULE REVIEW - Jaret Coles, Staff Attorney

- 05:43:17 Mr. Coles discussed the process of rule review (Exhibit 14).
  - Committee questions
- 05:57:03 Sen. Jergeson
- 05:57:22 Mr. Coles
- 05:58:35 Sen. Kaufmann

### Public Comment on general fund revenue collection report - none at this time.

### BREAK - reconvened at 3:13 p.m.

### ADOPTION OF WORK PLAN

06:08:55 Sen. Kaufmann recommended that the committee members deal specifically with the study plans first and then the committee work plan. She directed the members to Ms. Moore's prepared Committee Comments for Discussion (Exhibit 15).

### • SJR 23 Study Work Plan

06:10:45 Sen. Wittich said his work plan comment pertains to the SJR 23 Study Plan and was simply to clarify that it wasn't just a study on centrally assessed issues.

### Motion

Sen. Wittich moved that the Revenue and Transportation Committee adopt the SJR 23 Study Plan.

- Committee questions
- 06:11:32 Sen. Kaufmann
- 06:11:44 Rep. Ballance
- 06:12:01 Ms. Moore
- 06:12:48 Sen. Kaufmann
- 06:13:17 Rep. Hollandsworth
- 06:13:42 Sen. Kaufmann
- 06:13:49 Sen. Thomas
- 06:13:55 Sen. Kaufmann said that the proposal in front of the committee is to adopt the study plan as proposed.
- 06:14:16 The motion passed unanimously by voice vote.

• SJR 26 Study

Committee of	juestions	and	discussion
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- 06:15:09 Sen. Kaufmann
- 06:15:21 Rep. Hunter
- 06:16:19 Sen. Kaufmann
- 06:16:23 Rep. Hunter
- 06:16:39 Rep. Hollandsworth
- 06:16:43 Sen. Kaufmann
- 06:16:47 Rep. Hollandsworth
- 06:17:23 Sen. Kaufmann
- 06:17:52 Sen. Barrett
- 06:18:47 Rep. Boland
- 06:19:07 Sen. Kaufmann
- 06:19:30 Ms. Moore
- 06:20:28 Sen. Kaufmann
- 06:20:37 Ms. Moore
- 06:20:52 Rep. Miller
- 06:21:14 Sen. Jergeson
- 06:23:18 Sen. Wittich
- 06:23:45 Ms. Moore
- 06:24:22 Sen. Wittich
- 06:24:36 Ms. Moore
- 06:24:44 Sen. Wittich

### Motion

06:25:17 Sen. Wittich moved that the eight comments from the committee members regarding the SJR 26 Study be included in the study.

### Committee Discussion regarding the eight comments

- 06:25:24 Sen. Kaufmann
- 06:25:49 Rep. Ballance
- 06:26:20 Rep. Hunter
- 06:26:54 Sen. Kaufmann
- 06:27:17 Rep. Hollandsworth
- 06:28:28 Sen. Barrett
- 06:29:44 Sen. Kaufmann said that the question before us is, do you think any of these eight comments, including Rep. Hunter's comment, under SJR 26 be reflected in the wording of the study or just a general understanding of where the committee is going.
- 06:31:32 Rep. Boland
- 06:31:42 Ms. Moore
- 06:32:14 Sen. Kaufmann
- 06:32:24 Ms. Moore
- 06:33:13 Sen. Kaufmann asked if Ms. Moore could have a paragraph that summarizes the nine points and have them included in the written plan.
- 06:33:56 Ms. Moore said that the committee can amend study plans and work plans at any time but the committee needs something to that effect.

### Motion

- 06:34:13 A motion was made to adopt the SJR 26 Study Plan as discussed. **The motion passed unanimously by voice vote.** 
  - Interim Work Plan

### Adoption of Meeting Dates Schedule

- 06:35:27 Sen. Kaufmann
- 06:35:30 Rep. Boland
- 06:35:49 Sen. Wittich
- 06:36:29 Ms. Moore
- 06:36:36 Sen. Thomas
- 06:36:48 Ms. Moore
- 06:37:00 Sen. Kaufmann
- 06:37:17 Ms. Moore
- 06:37:30 Sen. Wittich
- 06:37:44 **Karen Powell, State Tax Appeal Board**, said that the board will be unavailable for that Wednesday, Thursday, Friday, 25th through the 27th.
- 06:38:05 Sen. Kaufmann
- 06:38:11 Ms. Powell
- 06:38:17 Sen. Kaufmann
- 06:39:03 Sen. Jergeson
- 06:39:22 Ms. Moore
- 06:39:42 Rep. Boland
- 06:40:16 Ms. Moore
- 06:40:42 Sen. Kaufmann said seeing no objection, staff will move the first meeting to September 23 and 24.
- 06:41:03 Sen. Thomas
- 06:41:32 Sen. Kaufmann
- 06:41:47 Ms. Moore
- 06:42:17 Sen. Barrett
- 06:42:27 Ms. Moore
- 06:43:14 Sen. Kaufmann
- 06:44:05 Sen. Kaufmann asked if there was agreement to move the July 10-11, 2014 meeting date to July 16-17.

### General Committee Duties

06:45:26 Sen. Kaufmann

### Revenue Estimating

- 06:45:41 Sen. Kaufmann
- 06:45:42 Ms. Moore
- 06:45:43 Sen. Kaufmann
- 06:45:51 Rep. Ballance
- 06:46:17 Sen. Kaufmann
- 06:46:29 Rep. Ballance

06:46:51 06:47:03 06:47:22	Sen. Kaufmann Ms. Moore Sen. Kaufmann
06:47:30 06:48:32 06:48:36 06:49:00	Required reports Sen. Kaufmann Sen. Thomas Ms. Moore Sen. Thomas
06:49:20	Sen. Kaufmann
<pre>&gt; 06:50:13 06:50:23 06:50:51 06:51:23 06:52:07 06:52:20 06:53:00 06:53:12 06:53:29 06:53:52 06:54:23 06:54:23 06:54:59 06:55:26 06:56:52 06:57:51 06:57:54 06:59:08</pre>	Other topics and studies Sen. Kaufmann Rep. Hunter Sen. Kaufmann Ms. Moore Sen. Kaufmann Sen. Barrett Rep. Miller Sen. Thomas Sen. Kaufmann Sen. Barrett Sen. Kaufmann Ms. Moore Sen. Kaufmann Ms. Moore Sen. Kaufmann Ms. Moore
07:00:22 07:00:54	Rep. Hunter Sen. Kaufmann directed the staff to draft a letter to the Department for the Chair's signature regarding penalty fees and a fiscal note.
07:01:39 07:02:03 07:02:19 07:02:39	Sen. Kaufmann Sen. Jergeson Sen. Kaufmann Rep. Miller
07:03:02	Sen. Kaufmann requested as a future agenda item a future report from the Department of Revenue that would give the committee a better understanding of local reimbursements when tax changes are made.
07:03:59 07:04:38	Ms. Moore Sen. Kaufmann
07:04:40	Motion Sen. Thomas moved to adopt the Interim Work Plan as proposed.
07 05 04	The method and a second structure in the base of a

07:05:04 The motion passed unanimously by voice vote.

### Public Comment

07:05:28 **Ed Bartlett, City of Billings,** requested that the committee have a discussion on reducing the reappraisal cycle to something less than six years. He said that the City of Billings is not proposing any changes to the laws on Tax Increment Finance Districts.

### Public Comments related to topics under the purview of the committee - none

- 07:07:52 Ms. Moore distributed a summary of tax legislation vetoed during the session (Exhibit 16).
- 07:08:29 Sen. Kaufmann

### ADJOURNMENT

07:08:49 With no further business before the committee, Sen. Kaufmann adjourned the meeting at 4:13 p.m.

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