

Legislative Training Agenda For Senate Taxation Committee

January 8th, 9th, 13th and 14th, 2009,
State Capitol, Room 405
8 a.m. to 9 a.m.

SENATE TAXATION

EXHIBIT NO. 1

DATE 1.8.09

BILL NO. na

Day 1 – 8th

About the Agency

Director Dan Bucks, 30 minutes

Biennial Report
Constitutional Framework
Mission Statement: Service, Equity, Integrity
Challenge of Complexity
Organizational Structure
Introduction of Administrators

BIT Introduction

Gene Walborn, 5 minutes

Overview of BIT and Compliance – **35-36**

Income Taxes

Shona McHugh, 20 minutes

Overview of Individual Income Tax – **39-40**
Calculation of Individual Income Tax – **41**
Montana Individual Income Tax - Comparison of Return Data - **43**
Components of Income Reported for Individual Income Tax – **44-45**
Summary of Tax Credits - **47**
Comparison of Income and Tax Paid by Decile Group – **48-49**

Brian Olsen

Inheritance and Estate Taxes - **90**
Overview of Pass-through Entities – **55-56**

Corporation License Taxes

Brian Staley, 20 minutes

Overview of Corporation License Tax – **50**
Apportionment – **51**
Carryback/Carryforward – **51**
Tax Credits – **53**
Estimated Payments and P&I – **54**
Comparison of Corporation License Tax with Other States – **55**

Tax Structure Trends

Dan Dodds, 10 minutes

Tax Structure Trends in Montana
Tax Structure - Actual Dollars
Tax Structure - Constant Dollars
Tax Structure - Taxes as a Percent of Income
Dept of Revenue State Collections - Fiscal Years 1998 through 2008

Day 2 – 9th

Property Taxes

Randy Wilke, 40 minutes

The Department of Revenue's Role
Functions of Property Taxation
2008 Classes of Property and Tax Year 2008 Tax Rates
Reappraisal
History of Agricultural Land Taxation in Montana
Forestland in Montana

Gene Walborn, 10 minutes

Centrally Assessed Property – *Not in biennial report*
Rail Car Tax – **97-99**

CA Daw, 15 minutes

Appeal Process (ODR; AB-26; CTAB; STAB)
Introduce STAB Chairperson

Day 3 – 13th

Property Taxes Continued

Debbie Jurcich, 40 minutes

Personal Property Valuation
Business Property Tax Incentives and Exemptions
Residential Property Tax Relief Programs
Montana's Elderly Homeowner / Renter Credit
Property Tax Assistance Program (PTAP)
Extended Property Tax Assistance Program (EPTAP)
Disabled American Veteran Program
Reverse Annuity Mortgage Loan Program

Mary Craige, 10 minutes

Taxes Levied on the Montana Property Tax Bill
Property Taxes Levied by Taxing Jurisdiction
Property Taxes Levied - Tax Year 2008
Property Taxes Paid by Property Class

Summary of Property Valuation and Taxes Levied
Market and Taxable Value of Property in Montana - Tax Year 2008
Taxable Value of Incorporated Cities and Towns
Statewide Property Values

Natural Resource Taxes

Van Charlton, 10 minutes

- Overview of Natural Resource Taxes - **59**
- Coal Severance Tax – **60-62**
- Coal Gross Proceeds Tax - **63**
- Metalliferous Mines License Tax - **64**
- Metal Mines Gross Proceeds Tax - **65**
- Micaceous Mines License Tax - **65**
- Miscellaneous Mines Net Proceeds Tax – **66**
- Oil and Natural Gas Production Tax – **67-69**
- Resource Indemnity and Groundwater Assessment Tax – **70-71**
- Cement and Gypsum Taxes and Licenses – **72**
- Bentonite – **73**
- US Mineral Royalties – **71**
- Comparison with other states – **74-75**

Day 4 – 14th

Other Taxes

Jim McKeon, 30 minutes

- Lodging Facility Use Tax Sales and Use Tax Accommodations – **79-80**
- Rental Vehicle Tax - **81**
- Cigarette Tax – **82**
 - Cigarette Tax for All States - **83**
 - Tobacco Products Tax - **84**
 - Cigarette Wholesalers' and Retailers' License Fees - **84**
- Retail Telecommunications Excise Tax (RTET) - **91**
- Statewide Emergency Telephone 911 System Fee - **92**
- TDD Telecommunications Service Fee - **91**
- Electrical Energy Producers' License Tax - **93**
- Wholesale Energy Transaction Tax - **94**
- Consumer Counsel Tax - **94**
- Public Service Commission Tax - **94**
- Public Contractors' Gross Receipts Tax - **90**
- Nursing Facility Bed Tax - **95**
- Intermediate Care Facility Utilization Fee - **95**
- Hospital Facility Utilization Fee - **96**
- Unclaimed Property – **15**

Liquor Control Division

Shauna Helfert, 10 minutes – pages 85 through 89

Alcohol Taxes
Liquor Excise Tax
Liquor License Tax
Beer Tax
Table Wine Tax
Non-Tax Alcoholic Beverage License and Fee Collections

Electronic Filing

Margaret Kauska, 10 minutes

Form: 2
2EZ
2M
2EC
MW-3

Questions and Answers