



Revenue and Transportation Interim Committee

63rd Montana Legislature

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COMMITTEE STAFF

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

TENTATIVE AGENDA

Tuesday & Wednesday, February 18-19, 2014

Room 102, State Capitol

Tuesday, February 18, 2014

*Agenda times are approximate. Some items may take more or less time than is indicated.
Public comment follows each agenda item.*

- 8:30 1. Call to order -- roll call -- **Sen. Christine Kaufmann, Committee Chair**
- 8:35 2. Confidentiality agreements for tour of Department of Revenue Tax Processing Center -- **Alan Peura, Department of Revenue**
- 8:40 3. Individual income tax credit analysis -- **Stephanie Morrison, Legislative Fiscal Division**
- 9:10 4. SJR26 study of oversize loads
- a. Local government role in movement of oversize loads
 - i. **Don Verrue, Development Services, City of Missoula**
 - ii. **Harold Blattie, Montana Association of Counties**
 - iii. **Duane Williams, Motor Carrier Services, Montana Department of Transportation**
 - b. Alberta High Load Corridor information -- **Megan Moore, committee staff**
- 10:15
- 10:30 **Break**
- 10:45 c. Comparison of Montana oversize fees compared with neighboring other states -- **Duane Williams, Montana Department of Transportation**
- 11:00 d. MAP-21 Comprehensive Truck Size and Weight Limits Study -- **Megan Moore and Mike Tooley, Director, Montana Department of Transportation**
- 11:20 e. committee work session
- 11:40 5. Montana Department of Transportation agency update -- **Mike Tooley, Director, Montana Department of Transportation**
- a. Advocates for Highway & Auto Safety report
 - b. Other
- over-
- 12:00 **Lunch Break**

- 1:00 6. SJR23 study of taxpayer appeal process
- a. Identifying issues related to centrally assessed property appeals
 - i. **Tom Ebzery, Attorney representing centrally assessed utilities**
 - ii. **Murry Warhank, Attorney, Gough, Shanahan, Johnson & Waterman**
 - iii. **Dan Whyte, Deputy Chief Legal Counsel, Department of Revenue**
 - iv. **Karen Powell, Chair, State Tax Appeal Board**
- 2:15 b. Understanding property tax documents and protested taxes
- i. Overview of property assessment notices -- **Rocky Haralson, Property Assessment Division, Department of Revenue**
 - ii. Overview of property tax bill and protested taxes -- **Ronda Wiggers, Montana County Treasurers Association**
- 3:00 **Break**
- 3:15 c. Overview of Workers' Compensation Court - **Jackie Poole, Clerk of Court, Workers' Compensation Court**
- 3:40 d. Tax appeal data -- **Megan Moore and Dan Whyte, Department of Revenue**
- 4:00 e. Council on State Taxation Scorecard on Tax Appeals & Procedural Requirements overview -- **Megan Moore**
- 4:10 f. Committee work session
- 4:30 7. Administrative rule review -- **Jaret Coles, staff attorney**
- 4:45 8. Review of required advisory councils
- a. overview of committee duties and advisory councils -- **Megan Moore**
 - b. Advisory council for Multistate Tax Compact -- **Department of Revenue**
 - c. Agricultural Advisory Committee for property taxes -- **Department of Revenue**
 - d. Forest Lands Taxation Advisory Committee -- **Department of Revenue**
 - e. Scenic-Historic Byways Advisory Council
 - f. public comment
 - g. committee action on whether to recommend changes, retention, or elimination
- 5:15 9. Public comment on any other topic within the committee's jurisdiction
- Recess**

Wednesday, February 19, 2014

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- 8:15 1. Tour of Department of Revenue Income Tax Processing Center
- 10:30 2. Call to order -- roll call -- **Sen. Christine Kaufmann, Committee Chair**
3. General Fund Revenue update -- **Stephanie Morrison and staff, Legislative Fiscal Division**
- 11:00 4. Department of Revenue agency update -- **Mike Kadas, Director, Department of Revenue**
- a. Office of Taxpayer Assistance report
 - b. Update on income tax fraud
 - c. Emerging issues
- 11:30 5. Local government reimbursements and financing -- **Ed Caplis, Tax Policy & Research, Department of Revenue**
- 11:55 6. Public comment on any other topic within the committee's jurisdiction
- Other business -- next meeting date -- instructions to staff
- Adjourn

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