



## Revenue and Transportation Interim Committee

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### 64th Montana Legislature

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#### COMMITTEE STAFF

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

TO: Members of the Revenue & Transportation Interim Committee

FROM: Megan Moore, Research Analyst

RE: Past Committee Studies

DATE: June 9, 2015

This memorandum provides summary information about studies undertaken by the Revenue and Transportation Interim Committee over the past seven interims. The information may be useful in determining how to allocate committee time this interim. Links to final reports are provided if there is a report available.

#### 2013-2014

- [Senate Joint Resolution No. 23](#): Study of Montana's tax appeal and hearing process and the options available for streamlining and improving the appeal process.
  - The committee recommended two bills and both became law: [House Bill No. 41](#) and [Senate Bill No. 6](#).
  - The committee [final report](#) provides an overview of the study activities.
- [Senate Joint Resolution No. 26](#): Study of transporting oversize loads through Montana.
  - The committee recommended that the Montana Department of Transportation preserve existing routes used by oversize loads and prevent construction that would impede movement on those routes.
  - The committee [final report](#) provides an overview of the study activities.

#### 2011-2012

- [House Joint Resolution No. 13](#): Study of state income tax and options for revision.
  - No findings, recommendations, or committee legislation.
  - The [HJR 13 final report summary](#) provides an overview of the study activities and links to material presented throughout the interim.
- [Senate Joint Resolution No. 17](#): Study of valuation of centrally assessed property and industrial property for tax purposes.
  - No findings, recommendations, or committee legislation.
  - The [SJR 17 final report summary](#) provides an overview of the study activities and links to material presented throughout the interim.
- [Senate Joint Resolution No. 23](#): Study of tax exemptions for nonprofit organizations.
  - No findings, recommendations, or committee legislation.
  - The [SJR 23 final report summary](#) provides an overview of the study activities and links to material presented throughout the interim.

## 2009-2010

- [House Bill No. 657](#): Study of the taxation of oil and natural gas property after [Senate Bill No. 489](#) clarified taxation of gas and oil pipelines following the 2008 decision in Omimex Canada, Ltd. v. State of Montana, Department of Revenue.
  - No findings, recommendations, or committee legislation.
- [House Bill No. 658](#): Requested that the Revenue and Transportation Interim Committee review methods of providing assistance to property taxpayers, including circuit breaker programs and assistance to low-income, veteran, and elderly property owners and whether the assistance should be accomplished through income tax or property taxation means.
  - No findings, recommendations, or committee legislation.
- [Senate Joint Resolution No. 16](#): Study of uninsured and underinsured motorists.
  - No findings, recommendations, or committee legislation.
- [Senate Joint Resolution No. 37](#): Study of filing status of married taxpayers.
  - No findings, recommendations, or committee legislation.
- The committee also created two subcommittees to discuss issues arising from the 2009 reappraisal: the Residential and Commercial Property Reappraisal Subcommittee and the Agricultural and Forest Land Property Reappraisal Subcommittee.
  - The Residential and Commercial Property Reappraisal Subcommittee recommended two bill drafts, and the full committee approved the drafts as committee bill drafts. Both bills died in standing committee during the 2011 legislative session.
    - [Senate Bill No. 22](#): An Act allowing for public disclosure of certain information contained in realty transfer certificates for class four commercial property.
    - [House Bill No. 16](#): An Act allowing for public disclosure of certain information contained in realty transfer certificates for class four residential property.

## 2007-2008

- [House Joint Resolution No. 61](#): Study of linkage of state and federal income taxes.
  - No findings, recommendations, or proposed legislation.
- [Senate Joint Resolution No. 31](#): Study of the viability of the use of property taxes to fund education including an examination of equalization through a statewide school equalization district that would levy taxes against specific classes of property and an inquiry into the use of a statewide sales and use tax to provide education funding and permanent property tax relief.
  - The [SJR 31 Final Report](#) provides an overview of the study activities including the following:
    - The exploration of demographic changes found more and different changes than were expected.
    - The statewide nonuniform district levy was probably unconstitutional, and the report included a proposed constitutional amendment.
    - The committee explored modifications of the existing school revenue system, including changes to the guaranteed tax base system.
    - Implementation of a sales tax was analyzed, including revenue modeling and a discussion of shortcomings.
- [House Bill No. 488](#): Require the Revenue and Transportation Interim Committee to conduct a study of the revaluation of class three agricultural land, class four residential and commercial

property, and class ten forest lands. The bill included a \$50,000 appropriation for the study.

- No findings, recommendations, or proposed legislation.

#### 2005-2006

- [House Joint Resolution No. 43](#): Study of the classification, valuation, and taxation of agricultural land.
  - No findings, recommendations, or proposed legislation.
- [House Joint Resolution No. 44](#): Study of the assessment and property taxation of oil and natural gas property.
  - An overview of the study is included in the committee's [final report](#). There were no findings, recommendations, or proposed legislation.

#### 2003-2004

- [Senate Joint Resolution No. 29](#): Study of the taxation of centrally assessed property with a focus on utilities and utility properties.

#### 2001-2002

- [Senate Joint Resolution No. 21](#): Study of the taxation of agricultural versus nonagricultural land.

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