

Study	June 2016	September 2016	Notes
<p><b>Tax increment financing districts</b></p> <p>-Sen. Blasdel -Sen. Kaufmann</p>	<p>Consider recommendations to strengthen urban development statutes, including incentives and penalties to ensure compliance, terms for the formation of districts, and time limits for the duration of the original district and extensions (Committee work session – 1 ½ hours, public comment – ½ hour)</p>	<p>Review any requested legislation and final report (Committee work session – 1 hour, public comment - ½ hour, Moore – ¼ hour)</p>	
<p><b>Elderly homeowner and renter credit</b></p> <p>-Sen. Hoven -Rep. Jacobson -Rep. Peppers</p>	<p>Consider recommendations and legislation (Committee work session – ½ hour, public comment – ½ hour)</p>	<p>Review any requested legislation and final report (Committee work session – ½ hour, public comment ½ hour, Moore – ¼ hour)</p>	

<p><b>Highway State Special Revenue account</b></p> <p>-Sen. Kaufmann -Rep. Redfield -Rep. Smith</p>	<ul style="list-style-type: none"> <li>• Overview of how design-build works and which states use design-build for highway construction</li> <li>• Information on county uses of their portion of traffic fines and additional information from Col. Butler about outcomes when a community uses traffic fines to fund construction.</li> <li>• Revenue effect of depositing traffic fines in HSRA</li> <li>• Where do motor vehicle registration fees go?</li> <li>• Revenue that used to go to HSRA but no longer does because of a change in distribution or a repeal of the tax or fee</li> <li>• Any states that increase gas tax when gas prices go down?</li> <li>• MDT and DOJ recommendations</li> </ul>	<p>Review any requested legislation and final report (Committee work session – ¼ hour, Moore - ¼ hour)</p> <hr/> <p>Updated fund balance report (LFD - Duncan - ¼ hour)</p>	
<p><b>Adequacy of local government revenue generating capacity</b></p> <p>-Sen. Barrett -Rep. Essmann</p>	<ul style="list-style-type: none"> <li>• Update of entitlement share analysis</li> <li>• How much does 101 mills generate?</li> </ul>	<p>Review any requested legislation and final report (Committee – ¼ hour, Moore – ¼ hour)</p>	
<p><b>Treatment of intangible property for centrally assessed property valuation</b></p> <p>-Sen. Blasdel -Rep. Peppers -Rep. Smith</p>	<p>Consider recommendations and legislation (Committee work session - ¼ hour)</p>	<p>Review any requested legislation and final report (Committee – ¼ hour, Moore – ¼ hour)</p>	
<p><b>Property taxable value neutrality</b></p> <p>-Rep. Hertz -Sen. Kaufmann</p>	<p>Consider recommendations and legislation (Committee work session – ¼ hour)</p>	<p>Review any requested legislation and final report (Committee work session - ¼ hour, Moore – ¼ hour)</p> <p><i>Tax rates for the upcoming reappraisal cycle that will result in taxable value neutrality for each property class (DOR required report – ½ hour) (November 2016)</i></p>	

<b>Nonprofit reporting of community benefits</b>  <b>-Rep. Essmann</b> <b>-Sen. Malek</b>	Consider recommendations and legislation (Committee work session – ½ hour, public comment – ½ hour)	Review any requested legislation and final report (Committee – ½ hour, Moore – ¼ hour)	
<b>Tax liens and deeds</b>  <b>-Rep. Jacobson</b> <b>-Rep. Redfield</b>	Report from MACO and Treasurers committee (1 hour)  Consider recommendations and legislation (Committee work session – ¼ hour)	Review any requested legislation and final report (Committee – ¼ hour, Moore – ¼ hour)	
<b>Taxation of international corporations doing business in Montana</b>  <b>-Sen. Barrett</b> <b>-Rep. Essmann</b>	Revenue modeling of possible alternatives (LFD – ½ hour)  Consider recommendations and legislation (Committee work session – ¼ hour)	Review any requested legislation and final report (Committee – ¼ hour, Moore – ¼ hour)	