



TAXATION WITH REPRESENTATION

A Final Report on Activities of the 2015-2016 Revenue &
Transportation Interim Committee

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Before the close of each legislative session, the House and Senate leadership appoint lawmakers to interim committees. The members of the Revenue and Transportation Interim Committee, like most other interim committees, serve one 20-month term. Members who are reelected to the Legislature, subject to overall term limits and if appointed, may serve again on an interim committee. This information is included in order to comply with 2-15-155, MCA.

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INTRODUCTION AND OVERVIEW

Taxation topics were well represented during the 2015-2016 interim with the Revenue and Transportation Interim Committee undertaking nine tax-related studies.

The 64th Legislature did not approve any interim study resolutions in the subject areas of the committee so the committee selected study topics using a polling process similar to the one used to rank all interim studies. The committee chose to study the following topics:

- tax increment financing districts;
- the elderly homeowner and renter tax credit;
- the Highway State Special Revenue account;
- the adequacy of local government revenue generating capacity;
- the treatment of intangible property for centrally assessed property valuation;
- property taxable value neutrality;
- nonprofit reporting of community benefits;
- tax liens and tax deeds; and
- the taxation of international corporations doing business in Montana.

The committee also has agency monitoring duties for the Department of Revenue, the Department of Transportation, and the Montana Tax Appeal Board. Another important duty of the committee is to monitor the state's revenue and introduce a revenue estimate for consideration in the next legislative session.

This report summarizes the materials presented for each study and any legislation requested by the committee as a result of the study. The report also includes information presented as part of the committee's agency monitoring and revenue estimating duties and for the committee's consideration of the legislative processes used for revenue bills during legislative sessions.

TAX INCREMENT FINANCING DISTRICTS STUDY

The study of urban renewal districts and targeted economic development districts that use tax increment financing ranked highest of the possible committee study topics. The plan for the study was based on [Senate Joint Resolution No. 31](#), which the Senate approved during the 2015 Legislative Session. The Legislature adjourned, however, before the House considered the resolution.

The table below summarizes each topic included in the study of tax increment financing by meeting date, including the names of presenters and the titles of materials provided to the committee.

The committee recommended four legislative changes as result of the study:

- LCtif3 (as amended)/LC414: Removes from tax increment financing a new mill levy approved by voters after the adoption of a tax increment provision;
- LCtif5/LC413: Requires a public hearing before tax increment may be expended, requires a local government annual financial report to include information on the financial activities of a district using tax increment financing, and requires a local government that approves tax increment financing to prepare an annual report;
- LCtif6/LC412: Requires any remittance of unused tax increment to be made proportionally to all affected taxing jurisdictions;
- LCtif7/LC411: Requires the appointment to an urban renewal agency board of a representative of the local school district and a representative of the county, each to be chosen from a list provided by the school district or county.

Date	Topic	Materials*
July 9, 2015	<ul style="list-style-type: none"> • Possible committee study activities 	<ul style="list-style-type: none"> • Proposed Work Plan for the 2015-2016 Interim (draft)
September 24-25, 2015	<ul style="list-style-type: none"> • Updated interim work plan 	<ul style="list-style-type: none"> • Revenue and Transportation Interim Committee: Proposed Work Plan for the 2015-2016 Interim (adopted)
November 30 – December 2, 2015	<ul style="list-style-type: none"> • Establishment, operation, and termination of TIFs – Janet Cornish, Community Development Services of Montana • Impacts on local taxing jurisdictions and citizens who pay taxes – Dave Nielsen, MT League of Cities and Towns • Panel discussion: Are TIF statutes and rules appropriate? <ul style="list-style-type: none"> ○ Joe Briggs, Cascade County Commissioner ○ Sharon Haugen, City of Helena ○ Dan Kemmis, Missoula Redevelopment Authority • Urban renewal policies authorized in statute • Role of state agencies, local governments, and TIF district boards in interpreting statutes – Jaret Coles 	<ul style="list-style-type: none"> • Slide presentation: Tax increment financing • Tax Increment Financing in Montana (2014) • Urban Renewal Policies Authorized in Statute • Role of State Agencies, Local Governments, and TIF District Boards in Interpreting Statutes and Role of the Courts in Settling Conflicting Interpretations

		<ul style="list-style-type: none"> Public comment: The Dark Side of Tax Increment Financing – Kenneth Nordtvedt Documents requested at meeting <ul style="list-style-type: none"> Urban Renewal District documents (Great Falls) Targeted Economic Development District documents (Shelby): Letter from Mayor, Resolution of Necessity, Amendment to the Contract Resolution, Contract between City of Shelby and CHS, Inc.
March 10-11, 2016	<ul style="list-style-type: none"> Who pays for TIFs and how is it done? – Kenneth Nordtvedt Overview of laws providing for the release of increment Discussion of school district remittance law changes <ul style="list-style-type: none"> Mike Kadas, DOR Kevin Patrick, Anaconda Public Schools Overview of bill to exempt 95 mills from tax increment financing 	<ul style="list-style-type: none"> Remittance Agreements and Other Ways of Releasing Increment Bozeman interlocal agreement, Bozeman Ordinance No. 1628 Anaconda-Deer Lodge remittance agreement, Anaconda Ordinance No. 212-B Whitefish interlocal agreement House Bill No. 114 (2015) Senate Bill No. 404 (2015)
June 9-10, 2016	<ul style="list-style-type: none"> Recommendations or requests for legislation on completed studies 	<ul style="list-style-type: none"> Whitefish Remittance Payments Historical Impact of TIF Districts on Property Taxes -- DOR
September 7-8, 2016	<ul style="list-style-type: none"> Require school district and county approval Remove 95 mills from tax increment financing Remove certain mills from tax increment financing Allow tax increment use by private property owners for public purposes with recapture Amend reporting requirements Amend remittance laws 	<ul style="list-style-type: none"> LCtif1 LCtif2 LCtif3 LCtif4 LCtif5 LCtif6 Information on Bozeman remittances from Bozeman Public schools budget
November 17, 2016	<ul style="list-style-type: none"> Revisit committee-requested bill LC413: Amend reporting requirements for districts that use tax increment financing 	<ul style="list-style-type: none"> Revisions to LC413

* *Note: If the hotlinks to committee meeting materials referenced in this report do not work, please visit www.leg.mt.gov to navigate to the 2015-2016 Revenue and Transportation Interim Committee website where the referenced material is posted.*

ELDERLY HOMEOWNER AND RENTER CREDIT STUDY

The study of the elderly homeowner and renter tax credit ranked second among the polled study topics. The study plan was based on [Senate Joint Resolution No. 26](#), which the 2015 Senate approved but was not considered by the House before adjournment of the Legislature.

The table below summarizes each topic included in the study of the elderly homeowner and renter tax credit by meeting date, including the names of presenters and the titles of materials provided to the committee.

The committee recommended one bill as result of the study: LC2ec1/LC410 allows the elderly homeowner and renter credit to be claimed on property not subject to property taxes.

Date	Topic	Materials*
July 9, 2015	<ul style="list-style-type: none"> • Possible committee study activities 	<ul style="list-style-type: none"> • Proposed Work Plan for the 2015-2016 Interim (draft)
September 24-25, 2015	<ul style="list-style-type: none"> • Updated interim work plan • Overview and legislative history of credit • Administration and cost of credit – Lee Baerlocher, DOR • Analysis of income of credit recipients and amount of credit received – Stephanie Morrison, LFD 	<ul style="list-style-type: none"> • Revenue and Transportation Interim Committee: Proposed Work Plan for the 2015-2016 Interim (adopted) • Elderly Homeowner and Renter Credit Overview • Memo: Elderly Homeowner and Renter Credit Program • Memo: Elderly Homeowner/Renter Credit
November 30 – December 2, 2015	<ul style="list-style-type: none"> • History of credit related to residence in tax-exempt facilities 	<ul style="list-style-type: none"> • History of Application of Credit to Tax Exempt Properties
March 10-11, 2016	<ul style="list-style-type: none"> • Overview of properties eligible for the credit • Nursing home rates and tax exempt status • Average income of credit recipient -- DOR 	<ul style="list-style-type: none"> • Properties Eligible for Elderly Homeowner and Renter Credit • Nursing Home Rates and Property Tax-Exempt Status
June 9-10, 2016	<ul style="list-style-type: none"> • Recommendations or requests for legislation on completed studies 	
September 7-8, 2016	<ul style="list-style-type: none"> • Allow credit for property not subject to property taxes 	<ul style="list-style-type: none"> • LC2ec1

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HIGHWAY STATE SPECIAL REVENUE ACCOUNT STUDY

The Natural Resources and Transportation Joint Subcommittee of the 64th Legislature requested the third-ranking study of the Highway State Special Revenue Account. The reason for the study, as cited in the memorandum suggesting the study, is that revenue collections in the account are stable but appropriations made from the account are increasing.

The table below summarizes each topic included in the study of the Highway State Special Revenue Account by meeting date, including the names of presenters and the titles of materials provided to the committee.

The study resulted in one committee-recommended bill: LChsra/LC415, which the committee amended during the September 2016 meeting. The legislation revises laws concerning the deposit and expenditure of highway revenue.

Date	Topic	Materials*
July 9, 2015	<ul style="list-style-type: none"> • Possible committee study activities 	<ul style="list-style-type: none"> • Proposed Work Plan for the 2015-2016 Interim (draft) • Memo: Transportation Infrastructure Funding Through the Highway State Special Revenue Account
September 24-25, 2015	<ul style="list-style-type: none"> • Updated interim work plan • Account overview, how funds are spent, and fund balance report – Cathy Duncan, LFD • Revenue estimates for HSRA sources of revenue – Sam Schaefer, LFD 	<ul style="list-style-type: none"> • Revenue and Transportation Interim Committee: Proposed Work Plan for the 2015-2016 Interim (adopted) • Memo: Highway State Special Revenue Account Briefing/Update • Memo: Revenue forecasts for the Highway State Special Revenue Account
November 30 – December 2, 2015	<ul style="list-style-type: none"> • Overview of Asset Management Program – Lynn Zanto, MDT • History of HSRA funding for Highway Patrol and Motor Vehicle Division – Cathy Duncan, LFD • Discussion of short- and long-term sufficiency of funding in support of highway maintenance and construction, Highway Patrol, and Motor Vehicle Division <ul style="list-style-type: none"> ○ Mike Tooley, MDT ○ Sarah Garcia, DOJ ○ Tom Butler, DOJ ○ Mike Milburn, DOJ 	<ul style="list-style-type: none"> • Slides: Montana’s Approach to Asset Management • Performance, Programming, Process • DOJ History in Highway State Special Revenue Account
March 10-11, 2016	<ul style="list-style-type: none"> • Distribution of HSRA funds to MDT, DOJ, local governments, and tribes – Cathy Duncan, LFD 	<ul style="list-style-type: none"> • Memo: Detailed Uses of the Highway State Special Revenue Account • HSRA Gasoline Tax Increases and Working Capital Balance Impacts

	<ul style="list-style-type: none"> • HSRA target fund balance, how much project money goes to non-construction expenses, additional info on MDT user survey – MDT • Average raised from typical vehicle/driver, electric vehicle fees, tolls roads • Dyed diesel modeling and other states’ treatment of off-highway/agricultural usage 	<ul style="list-style-type: none"> • HSRA Revenues, Expenditures, and Fiscal Year End Working Capital Balance • Memo: Fuel Tax Paid For An Average Vehicle and Driver • States with Electric Vehicle Registration Fees • Federal Highway Tolling Programs • Toll Facilities in the United States • Comparison of Toll Rates by State and Regional Tolling Authorities • Memo: Diesel and Dyed Diesel Tax Analysis • State Fuel Tax Exemptions • Memo: Survey Results HD 54
June 9-10, 2016	<ul style="list-style-type: none"> • Implementation of gas tax increase based on gas prices • Overview of Construction Manager/General Contractor method of construction and which states use the method – Dwaine Kailey, MDT and Cary Hegreberg, Montana Contractors Association • Distribution of motor vehicle registration fees – Sarah Garcia, DOJ • Highway patrol data on crashes and citations – Col. Tom Butler, Highway Patrol • Revenue effect of depositing fines in HSRA – Sam Schaefer, LFD • Agency recommendations <ul style="list-style-type: none"> ○ Mike Tooley, MDT ○ Col. Tom Butler, DOJ 	<ul style="list-style-type: none"> • Motor Fuel Tax Rates Linked to Fuel Prices • Recommended Best Practices for the Use of Construction Management/General Contractor on Highway and Transportation Projects in the Public Sector • Maps: Associated General Contractors of America CMR Legal Study for Projects and Status of CMR-CMCG Legislative Authority • House Bill No. 97, Fiscal Note • Sample motor vehicle registration • Speed violation revenue, Activity statistics, Citations • Memo: Highway Patrol Fines Collections to HSRA
September 7-8, 2016	<ul style="list-style-type: none"> • Revise deposit and expenditure of highway revenue • Limit access to dyed diesel fuel pumps 	<ul style="list-style-type: none"> • LChsra • LCdyed • Point of Taxation maps

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ADEQUACY OF LOCAL GOVERNMENT REVENUE GENERATING CAPACITY STUDY

The adequacy of local government revenue generating capacity study was a committee member-suggested study that ranked fourth among the polled studies. The main mechanism for local governments to raise revenue is the property tax, which is limited to the previous year's property tax levy plus an inflation factor. This study examined whether local governments are able to generate sufficient revenue.

The table below summarizes each topic included in the study of adequacy of local government revenue generating capacity by meeting date, including the names of presenters and the titles of materials provided to the committee.

The study did not result in any recommendations or legislation.

Date	Topic	Materials*
July 9, 2015	<ul style="list-style-type: none"> • Possible committee study activities 	<ul style="list-style-type: none"> • Committee Suggested Topics for Possible Review and Analysis
September 24-25, 2015	<ul style="list-style-type: none"> • Updated interim work plan • Overview of sources of local government revenue and limit on property taxes • Maximum mill levy calculation – Eric Dale, DOR • Mill levy calculation spreadsheet – Harold Blattie, MACo 	<ul style="list-style-type: none"> • Revenue and Transportation Interim Committee: Proposed Work Plan for the 2015-2016 Interim (adopted) • Background on Limitation on Property Taxes • Montana Property Taxes Since Initiative 105 (1996 Update) • Calculating Mills and Taxes • Determination of tax revenue and mill levy limitations example
November 30 – December 2, 2015	<ul style="list-style-type: none"> • Cities and counties at max levies • Update on carry forward under 15-10-420, MCA – Harold Blattie, MACo • Panel discussion on revenue and cost considerations, impact of 15-10-420, additional revenue general options, and use of special districts <ul style="list-style-type: none"> ○ City panel: Jon Engen (Missoula), Doug Kaercher (Havre), Susan Nicosia (Columbia Falls) ○ County panel: Eric Bryson (Lewis & Clark) 	<ul style="list-style-type: none"> • Memo: Local Governments Levying Maximum Authorized Mills

	County), Maureen Davey (Stillwater County), Susan Geise (Lewis & Clark County), Marty Malone (Park County)	
March 10-11, 2016	<ul style="list-style-type: none"> • Property taxes as a portion of local government budgets • Sales and services tax revenue model – Aaron McNay, DOR 	<ul style="list-style-type: none"> • Property Tax as a Portion of Local Government Revenue Analysis • Memo: Revenue Impact of Statewide and Local Option Sales Taxes • Memo: December information requests
June 9-10, 2016	<ul style="list-style-type: none"> • Analysis of sources of local government revenue • Overview of House Bill No. 471 • Entitlement share analysis 	<ul style="list-style-type: none"> • Local Government Sources of Revenue • House Bill No. 471, Fiscal Note • Memo: Entitlement Share Payments and Block Grant Payments Summary
September 7-8, 2016	None	

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TREATMENT OF INTANGIBLE PROPERTY FOR CENTRALLY ASSESSED PROPERTY VALUATION STUDY

The fifth-ranked study of the treatment of intangible property for centrally assessed property valuation was suggested by a committee member. The intangible personal property exemption has been a source of recent litigation and the 2015 Legislature considered [Senate Bill No. 394](#) to revise the intangible personal property exemption for centrally assessed property.

The table below summarizes each topic included in the study of the treatment of intangible property for centrally assessed property valuation by meeting date, including the names of presenters and the titles of materials provided to the committee.

The committee did not request legislation or make any recommendations as a result of the study.

Date	Topic	Materials*
July 9, 2015	<ul style="list-style-type: none"> • Possible committee study activities 	<ul style="list-style-type: none"> • Committee Suggested Topics for Possible Review and Analysis
September 24-25, 2015	<ul style="list-style-type: none"> • Updated interim work plan • Overview of intangible personal property statutes and administrative rules – Jaret Coles 	<ul style="list-style-type: none"> • Revenue and Transportation Interim Committee: Proposed Work Plan for the 2015-2016 Interim (adopted) • Overview of Intangible Personal Property Exemption: Statute and Administrative Rules
November 30 – December 2, 2015	<ul style="list-style-type: none"> • Review of taxation of intangibles in other states – Karen Powell, Ohio Northern University 	<ul style="list-style-type: none"> • Slides: Intangibles in Property Tax Assessment • Draft Overview of Selected States Methods for Valuing Centrally Assessed Property
March 10-11, 2016	<ul style="list-style-type: none"> • Court decisions on the treatment of intangible property – Jaret Coles 	<ul style="list-style-type: none"> • Court Decisions on the Treatment of Intangible Property
June 9-10, 2016	<ul style="list-style-type: none"> • Legislative proposals from interested parties <ul style="list-style-type: none"> ○ Phil Grate, CenturyLink ○ Mike Kadas, DOR ○ Heather O'Loughlin, Montana Budget and Policy Center ○ Bob Story, Montana Taxpayers Association 	<ul style="list-style-type: none"> • CenturyLink proposal <ul style="list-style-type: none"> ○ Slide presentation ○ Qwest Corp. property tax data • Possible Amendments to the Intangible Personal Property Exemption Statute • Proposed Statutory Change to Exemption for Intangible Personal Property • Montana Taxpayers Association proposal <ul style="list-style-type: none"> ○ Deducting Intangible Asset Value for Property Tax Purposes: How “Necessary

		<p>Intangibles” Are Treated in Two Recent Cases</p> <ul style="list-style-type: none"> ○ Market Value – Telecommunication Company Before Supreme Court Decision
September 7-8, 2016	<ul style="list-style-type: none"> • Update from interested parties – Bob Story, Montana Taxpayers Association 	

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PROPERTY TAXABLE VALUE NEUTRALITY STUDY

The study of property taxable value neutrality was suggested by a committee member and ranked sixth among the polled studies. [Senate Bill No. 157](#), enacted by the 2015 Legislature, set tax rates so that statewide share of taxable value for residential, commercial, industrial, and agricultural property is the same for the 2015 reappraisal cycle as it was for the previous reappraisal cycle. This study examined whether to continue this policy for future reappraisal cycles and included a specific focus on the valuation of agricultural property.

The table below summarizes each topic included in the study of property taxable value neutrality by meeting date, including the names of presenters and the titles of materials provided to the committee.

The committee recommended four bill drafts as a result of the study of property taxable value neutrality, all addressing valuation of agricultural property:

- LCag01/LC406: Values 1 acre under a residence as class four property and at market value, including a residence on agricultural property;
- LCag02/LC407: Eliminates the nonqualified agricultural property designation for parcels of 20 acres or more but less than 160 acres;
- LCag04 (as amended)/LC408: Changes the gross income requirement for parcels of land less than 160 acres to qualify for agricultural valuation from \$1,500 to \$3,500; and
- LCag4b/LC409: Requires a parcel to be 1 acre or larger to qualify for agricultural property valuation.

Date	Topic	Materials*
July 9, 2015	<ul style="list-style-type: none"> • Possible committee study activities 	<ul style="list-style-type: none"> • Committee Suggested Topics for Possible Review and Analysis
September 24-25, 2015	<ul style="list-style-type: none"> • Updated interim work plan • Property taxes paid by class and total value within each class – Mike Kadas, DOR 	<ul style="list-style-type: none"> • Revenue and Transportation Interim Committee: Proposed Work Plan for the 2015-2016 Interim (adopted) • Slides: Historical Overview of Property Values by Classification
November 30 – December 2, 2015	<ul style="list-style-type: none"> • Overview of valuation methodologies – Mike Kadas, DOR 	<ul style="list-style-type: none"> • Slides: Market Value Determination
March 10-11, 2016	<ul style="list-style-type: none"> • Overview of productive value for agricultural property and nonqualified agricultural property valuation -- DOR 	<ul style="list-style-type: none"> • Slides: Overview of Agricultural Property Eligibility and Nonqualified Agricultural Property Valuation
June 9-10, 2016	<ul style="list-style-type: none"> • Recommendations or requests for legislation on completed studies 	<ul style="list-style-type: none"> • Memo: Small acreage agricultural designation
September 7-8, 2016	<ul style="list-style-type: none"> • Values 1 acre under a residence as class four property • Eliminates nonqualified agricultural property designation 	<ul style="list-style-type: none"> • LCag01 • LCag02

	<ul style="list-style-type: none"> • Requires agricultural property to be used primarily for agricultural purposes • Simplifies 15-7-202, no policy changes • 1 acre minimum for agricultural classification 	<ul style="list-style-type: none"> • LCag03 • LCag04 • LCag4b
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NONPROFIT REPORTING OF COMMUNITY BENEFITS STUDY

The study of nonprofit reporting of community benefits ranked seventh of the polled studies and was requested by a committee member. The study examined whether nonprofit corporations, which may receive exemptions from the property tax and the corporate income tax, report community benefits to the federal government and in other states and, if so, how that information is used.

The table below summarizes each topic included in the study of nonprofit reporting of community benefits by meeting date, including the names of presenters and the titles of materials provided to the committee.

The study did not result in any committee recommendations or requested legislation.

Date	Topic	Materials*
July 9, 2015	<ul style="list-style-type: none"> Possible committee study activities 	<ul style="list-style-type: none"> Committee Suggested Topics for Possible Review and Analysis
September 24-25, 2015	<ul style="list-style-type: none"> Updated interim work plan Definition of “community benefit” 	<ul style="list-style-type: none"> Revenue and Transportation Interim Committee: Proposed Work Plan for the 2015-2016 Interim (adopted) Briefing on Definition of “Community Benefit”
November 30 – December 2, 2015	<ul style="list-style-type: none"> Examination of state/local nonprofit reporting requirements 	<ul style="list-style-type: none"> Reporting Requirements in the States
March 10-11, 2016	<ul style="list-style-type: none"> Overview of Form 990 	<ul style="list-style-type: none"> Overview of Form 990
June 9-10, 2016	<ul style="list-style-type: none"> Recommendations or requests for legislation on completed studies 	
September 7-8, 2016	None	

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TAX LIENS AND TAX DEEDS STUDY

The study of the tax lien and tax deed process, used by counties to collect delinquent property taxes, ranked eighth among the polled studies. Staff suggested the study topic because the tax lien and tax deed process is complex and the Legislature has considered a number of bills on the topic in recent legislative sessions. The work plan for the study called for a working group formed and led by the Montana Treasurers’ Association and Montana Association of Counties to consider the process and provide recommendations to the committee.

The table below summarizes each topic included in the study of tax liens and tax deeds by meeting date, including the names of presenters and the titles of materials provided to the committee.

The committee recommended one bill as a result of the study: LCtl01 (as amended)/LC405. The bill implements the recommendations of the working group, which includes replacing the tax lien sale with assignment of the tax lien to an assignee who pays delinquent taxes and meets notification requirements. The committee amended the bill to incorporate LCtl02, requiring each county treasurer to develop a policy for assigning a tax lien when more than one person seeks an assignment.

Date	Topic	Materials*
July 9, 2015	<ul style="list-style-type: none"> Possible committee study activities 	<ul style="list-style-type: none"> Proposed Work Plan for the 2015-2016 Interim (draft)
September 24-25, 2015	<ul style="list-style-type: none"> Updated interim work plan 	<ul style="list-style-type: none"> Revenue and Transportation Interim Committee: Proposed Work Plan for the 2015-2016 Interim (adopted)
November 30 – December 2, 2015	None	
March 10-11, 2016	<ul style="list-style-type: none"> Overview of tax lien and tax deed process – Ronda Wiggers, Montana Treasurers Association, and Harold Blattie, MACo 	<ul style="list-style-type: none"> Property Tax Lien & Tax Deed Process Tax Lien Sale Assignment of a Tax Lien Sale Certificate Redemption of Assignments Tax Deed Process
June 9-10, 2016	<ul style="list-style-type: none"> Tax lien and tax deed process graphic Overview of working group recommendations – Kim Buchanan, Gallatin County Treasurer 	<ul style="list-style-type: none"> Graphic: Summary of Tax Lien and Tax Deed Process Tax Deed/Lien Study Committee Review
September 7-8, 2016	<ul style="list-style-type: none"> Working group recommendations Requires adoption of a policy to address a “tie” 	<ul style="list-style-type: none"> LCtl01 LCtl02 Summary of tax lien and tax deed bills Graphic: Summary of Tax Lien and Tax Deed Process Proposed in LCtl01

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TAXATION OF INTERNATIONAL CORPORATIONS DOING BUSINESS IN MONTANA STUDY

The study of taxation of international corporations doing business in Montana ranked ninth among the polled studies and was suggested by a member of the committee. The focus of this study was whether to recommend an alternative system for taxing international corporations in Montana.

A corporation doing business in Montana is required to report worldwide income and apportion a share to Montana unless the corporation makes a water's-edge election. Such an election allows the corporation to include only income from U.S.-based affiliates and from affiliates located in a country designated in statute as tax havens. The Department of Revenue is statutorily required to report to the committee each interim on updates to the list of tax havens. The Legislature has considered bills in the last two legislative sessions to revise the tax haven list but the list has not been revised since 2009.

The table below summarizes each topic included in the study of the taxation of international corporations doing business in Montana by meeting date, including the names of presenters and the titles of materials provided to the committee.

The study did not result in any recommendations or committee requests for legislation.

Date	Topic	Materials*
July 9, 2015	<ul style="list-style-type: none"> Possible committee study activities 	<ul style="list-style-type: none"> Committee Suggested Topics for Possible Review and Analysis
September 24-25, 2015	<ul style="list-style-type: none"> Updated interim work plan Corporate income tax laws overview 	<ul style="list-style-type: none"> Revenue and Transportation Interim Committee: Proposed Work Plan for the 2015-2016 Interim (adopted) Overview of Taxation of International Corporations
November 30 – December 2, 2015	<ul style="list-style-type: none"> Overview of corporate income tax systems 	<ul style="list-style-type: none"> Comparing Corporate Income Tax Systems
March 10-11, 2016	<ul style="list-style-type: none"> Discussion of water's-edge election, tax haven list, and foreign direct investment <ul style="list-style-type: none"> Nikki Dobay, COST Mike Kadas, DOR Bob Story, MonTax Responses to requests from last meeting 	<ul style="list-style-type: none"> State Tax Haven Legislation: A Misguided Approach to a Global Issue Memo: Information Requests for Taxation of International Corporations Study
June 9-10, 2016	<ul style="list-style-type: none"> Recommendations or requests for legislation on completed studies 	
September 7-8, 2016	None	

* *Note: If the hotlinks to committee meeting materials referenced in this report do not work, please visit www.leg.mt.gov to navigate to the 2015-2016 Revenue and Transportation Interim Committee website where the referenced material is posted.*

REVENUE ESTIMATING AND MONITORING

The Revenue and Transportation Interim Committee is required by section [5-5-227](#), MCA, to prepare for introduction during each regular legislative session an estimate of the revenue projected to be available for legislative appropriation. The Legislative Fiscal Division provides the committee with revenue collection updates at each committee meeting in order to support this committee duty.

In addition to the regular updates, the committee accepted a recommendation of Legislative Fiscal Division staff to devote committee time to deeper consideration of certain revenue estimating topics. Those topics included: increasing understanding of IHS data accuracy, additional analysis of the individual income tax, a vehicle tax revenue analysis, an overview of the impacts on revenue of the energy industry and health insurance premiums, and improving overall revenue estimate accuracy by better understanding the findings of the Rockefeller Institute and Pew Research Center.

The committee also formed a subcommittee to consider whether to formalize a revenue estimating subcommittee process used during the 2015 Legislative Session. During that session, the taxation committee presiding officers each appointed four members to delve into the revenue sources contained in the revenue estimate and to make a recommendation to the House Taxation Committee. The RTIC subcommittee made a recommendation, which the full committee accepted, to not seek to formalize the subcommittee process in legislative rules and instead to send a letter to the taxation committee presiding officers offering guidance on the composition if a subcommittee is deemed necessary.

The committee adopted a revenue estimate at its Nov. 17, 2016, meeting for introduction in the 2017 legislative session. The adopted estimate, [LC 1011](#), uses Legislative Fiscal Division assumptions and estimates but adjusts each revenue source to align with the estimates provided by the Office of Budget and Program Planning.

The table below summarizes agenda items related to the revenue estimate by meeting, including regular revenue collection updates and the additional revenue topics, and provides links to the materials provided to the committee.

Date	Topic	Materials*
July 9, 2015	<ul style="list-style-type: none"> • General Fund Revenue Collection Report 	<ul style="list-style-type: none"> • FY 2015 FYE Report
September 24-25, 2015	<ul style="list-style-type: none"> • FY2015 Revenue report • Improved revenue estimates – Stephanie Morrison and Sam Schaefer 	<ul style="list-style-type: none"> • FY 2015 FYE Report • A Study on Improving Montana’s Personal Income Tax Revenue Projections
November 30 – December 2, 2015	<ul style="list-style-type: none"> • General Fund Revenue Trend Update for 2017 Biennium • Vehicle tax revenue analysis – Sam Schaefer 	<ul style="list-style-type: none"> • General Fund Updated Revenue Trends • Updated Revenue Trend slides • Memo: Department of Justice Vehicle Transaction Date
March 10-11, 2016	<ul style="list-style-type: none"> • FY2016 General Fund Revenue Collection update • Update on revenue estimating process improvements – Amy Carlson 	<ul style="list-style-type: none"> • FY2016 General Fund Revenue Update #3 • Update on revenue estimating process improvements • Memo: CY2014 Taxpayer Data Update

	<ul style="list-style-type: none"> • Overview of joint revenue subcommittee process and options – Megan Moore 	<ul style="list-style-type: none"> • Memo: Joint Revenue Estimating Subcommittee
May 3, 2016 Subcommittee conference call	<ul style="list-style-type: none"> • Subcommittee discussion of whether to recommend a formalized joint revenue estimating subcommittee process • Recommendation to RTIC 	<ul style="list-style-type: none"> • Memo: Joint Subcommittee on Revenue Estimation
June 9-10, 2016	<ul style="list-style-type: none"> • General Fund Outlook for 2019 Biennium and FY2016 General Fund Revenue Collection update • Health insurance premiums tax updates – Alice Hecht and Stephanie Morrison • Overview of committee’s duties and past process – Megan Moore • Report from Subcommittee on Joint Revenue Estimating Subcommittee – Megan Moore 	<ul style="list-style-type: none"> • 2019 Biennium Outlook for the General Fund Budget • General Fund Revenue Comparison by Fiscal Year • FY2016 General Fund Revenue Collection update • Memo: Insurance Premiums Tax Updates • Memo: Revenue Estimating Process, Consideration of Agenda Items • Memo: Subcommittee Recommends Not Formalizing Subcommittee Process But Providing Guidance to Taxation Chairs
September 7-8, 2016	<ul style="list-style-type: none"> • Fiscal Year-End 2016 Revenue report – Amy Carlson • Update to the 2019 Biennium Outlook • Managing Financial Volatility report • Energy industry impacts on revenue – Sam Schaefer • Labor earnings by sector – Barb Wagner, DLI • Individual income tax withholding – Stephanie Morrison • Corporate income tax update on model and refunds – Sam Schaefer 	<ul style="list-style-type: none"> • General Fund Updated Revenue Trends • FYE 2016 Budget Status report • Memo: Cash and Fund Balances • Montana’s Financial Volatility • Memo: Energy Impacts on State Revenues • Labor earnings by sector slides • Memo: Individual Income Wage Growth vs. Withholding Growth • Memo: Corporation Income Tax Model Update and Refunds by Sector
November 17, 2016	<ul style="list-style-type: none"> • Overview of IHS indicators used in revenue models • Introduction of revenue estimates – significance of revenue estimates to budget process – LFD and OBPP 	<ul style="list-style-type: none"> • IHS Economic Assumptions • Legislative Fiscal Division <ul style="list-style-type: none"> • Volume 2, Revenue Estimates

	<ul style="list-style-type: none"> • Overview of significant assumptions – LFD and OBPP 	<ul style="list-style-type: none"> • Economics and Revenue: Connecting the Dots • 2019 Biennium Revenue Estimate and Comparison to the Executive • Office of Budget and Program Planning <ul style="list-style-type: none"> • Revenue Estimates, General Fund and Select Funds • OBPP Presentation to Revenue and Transportation Interim Committee
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**Note: If the hotlinks to committee meeting materials referenced in this report do not work, please visit www.leg.mt.gov to navigate to the 2015-2016 Revenue and Transportation Interim Committee website where the referenced material is posted.*

AGENCY OVERSIGHT ACTIVITIES

The Revenue and Transportation Interim Committee has oversight duties for the Departments of Revenue and Transportation and the Montana Tax Appeal Board. The agencies updated the committee about their activities throughout the interim. The table at the end of this section summarizes the committee's oversight activities by meeting date.

DEPARTMENT OF REVENUE

The Department of Revenue (DOR) administers more than 30 state taxes and fees, establishes values for all taxable property, supervises the operation of agency liquor stores and administers laws governing the sale, taxation, and licensing of alcoholic beverages, and returns unclaimed property to its rightful owners. The agency has more than 650 employees. The committee received updates at every meeting from DOR Director Mike Kadas and other DOR representatives on topics including property reappraisal, the income tax season, and major cases involving DOR.

DEPARTMENT OF TRANSPORTATION

The Department of Transportation (MDT) has responsibilities related to Montana's highway system, rail system, and air service. Specific tasks include highway planning and design, traffic safety, contract administration, motor fuel tax collection and enforcement, vehicle weight and dimension enforcement, public transportation and rail programs and planning, and general aviation airport planning. Department Director Mike Tooley provided updates at each of the committee meetings. The updates often focused on the status of the Highway State Special Revenue Account and federal highway funding. In addition, Director Tooley and MDT staff provided reports on the following topics requested by the committee: crash statistics, unmanned aerial vehicles, and public transportation.

MONTANA TAX APPEAL BOARD

The 2015-2016 interim is the first interim the Revenue and Transportation Interim Committee had oversight duties for the Montana Tax Appeal Board. The 2015 Legislature approved [Senate Bill No. 27](#), which transferred oversight responsibilities from the State Administration and Veterans' Affairs Interim Committee to the Revenue and Transportation Interim Committee. Board Chairman Dave McAlpin provided a summary of the status of tax appeals at each meeting and updated the committee on steps to improve the tax appeal process including revisions to forms and improved search functions on the Board's website.

ADMINISTRATIVE RULE REVIEW

As part of its agency oversight duties, the Revenue and Transportation Interim Committee reviewed administrative rules proposed by the Departments of Revenue and Transportation and administratively attached entities and the Montana Tax Appeal Board. Staff attorney Jaret Coles monitored the administrative rule activity and provided the committee with an overview at each meeting.

Because 20 or more legislators objected to a proposed rule, the committee was required to conduct a poll regarding whether [MAR 42-2-939](#), proposed by the Department of Revenue to implement [Senate Bill No. 410](#), is consistent or contrary to legislative intent. The results were as follows:

- 15 Senators and 36 Representatives voted the proposed rule is consistent with legislative intent;
- 30 Senators and 59 Representatives voted the proposed rule is contrary to legislative intent.

The Secretary of State published the [results of the poll](#) along with the [notice of adoption](#) in the Montana Administrative Register.

AGENCY OVERSIGHT ACTIVITIES

Date	Topic	Materials
July 9, 2015	Department of Revenue <ul style="list-style-type: none"> • Reappraisal update • Income tax season recap • Litigation update • Emerging issues Department of Transportation <ul style="list-style-type: none"> • Agency overview • State special revenue fund update Montana Tax Appeal Board <ul style="list-style-type: none"> • Agency overview • Major issues Administrative Rule Review	<ul style="list-style-type: none"> • Reappraisal and income tax season update slides • Memo on 2015 reappraisal • Sample sales data packet • Litigation report memo • Transportation Facts • Case Summary for CY 2015 • Sample decisions: DOR v. Hickory Swing, Brantley v. DOR • Overview of Administrative Rule Review and July 2015 update
September 24-25, 2015	Department of Revenue <ul style="list-style-type: none"> • Reappraisal and appeals updates • Litigation report Department of Transportation <ul style="list-style-type: none"> • Status of Highway State Special Revenue Account • Update on federal highway funding Montana Tax Appeal Board report Administrative Rule Review	<ul style="list-style-type: none"> • Property reappraisal update • Major case update memo • Draft HB 389 administrative rule and memo • 2015 Total county tax appeals • Case summary • Administrative rule review

<p>November 4, 2015 (conference call)</p>	<p>Administrative Rule Review</p>	<ul style="list-style-type: none"> • Draft ballot • Draft poll letter • Draft poll appendix
<p>November 30 – December 2, 2015</p>	<p>Department of Revenue</p> <ul style="list-style-type: none"> • Quality of reappraisal report <ul style="list-style-type: none"> • Appeals update • Litigation report • Response to TIF questions <p>Department of Transportation</p> <ul style="list-style-type: none"> • Inventory and maintenance of shared use trails report <ul style="list-style-type: none"> • Update on federal highway funding <p>Montana Tax Appeal Board report</p> <p>Administrative Rule Review</p>	<ul style="list-style-type: none"> • Measuring the Quality of Reappraisal: Residential Property • Measuring the Quality of Reappraisal: Commercial Property • Measuring the Quality of Reappraisal slides • Property appeals by type • Major case update • Response to TIF questions <ul style="list-style-type: none"> • Shared Use Path Inventory and Detailed Maintenance Plan letter • Shared Use Path Inventory and Detailed Maintenance Plan (draft) • Shared Used Path Inventory and Detailed Maintenance Plan slides <ul style="list-style-type: none"> • Case Summary for CY 2015 • Administrative rule review • Draft Poll Results letter • Draft Notice to Secretary of State
<p>March 10-11, 2016</p>	<p>Department of Revenue</p> <ul style="list-style-type: none"> • Major case update • Update on appeals • Tax season update • Tax-exempt property reapplication update <p>Department of Transportation</p> <ul style="list-style-type: none"> • Federal highway funding updated • 2015 crash data • Required reports: biodiesel refunds and compliance with special fuels laws • Update from Aeronautics Division and status of unmanned aerial vehicles • Road sealer question 	<ul style="list-style-type: none"> • Memo: Major case update • Property appeals by county • Tax Season 2016 update <ul style="list-style-type: none"> • Memo: Senate Bill 410 Education Tax Credits <ul style="list-style-type: none"> • Report on Dyed Fuel Enforcement

	<p>Montana Tax Appeal Board report</p> <p>Administrative Rule Review</p> <ul style="list-style-type: none"> • Administrative rule review report • Update on MAR 42-2-938 	<ul style="list-style-type: none"> • Case flow chart • Administrative rule review • Supplemental administrative rule review
June 9-10, 2016	<p>Department of Revenue</p> <ul style="list-style-type: none"> • Tax season update • Litigation report • Tax haven report • Firefighter pension legislation • Agency-requested legislation <p>Department of Transportation</p> <ul style="list-style-type: none"> • Update on public transportation • Demographic analysis of engineering staff • Agency-requested legislation <p>Montana Tax Appeal Board report</p> <p>Administrative Rule Review</p>	<ul style="list-style-type: none"> • 2016 Tax season update • Memo: Major case update • Memo: Discussion of Federal vs. State Taxes and Worldwide Combined Filing and Water's Edge • Memo: Corporate Income Tax Water's Edge Election – Tax Haven Country Update • Attachment: "Offshore Shell Games 2015" • Firefighter pension legislation • Agency requested legislation • Memo: Mining Sector Sales Tax Revenue • Memo: Low Income Sales Tax Exemptions • Public transportation in Montana slides • Demographic analysis of engineering staff • Agency requested legislation • Letter from Federal Highway Administration re: Advertisement on Transit Shelters • Report • Administrative rule review
September 7-8, 2016	<p>Department of Revenue</p> <ul style="list-style-type: none"> • Preliminary information on residential property values • Major case update • Response to public comment on estate tax return filings by nonresidents 	<ul style="list-style-type: none"> • Preliminary countywide market condition adjustments • Memo: Major Case Update

	<ul style="list-style-type: none"> • Required reports <ul style="list-style-type: none"> ○ Taxpayers claiming qualified endowment tax credit ○ Public listing of exempt property update ○ Use of property tax abatements for gray water systems ○ Student scholarship organizations receiving contributions from taxpayers granted tax credits ○ Taxpayers claiming biodiesel blending and storage credit <p>Department of Transportation report</p> <p>Montana Tax Appeal Board report</p> <p>Administrative Rule Review</p>	<ul style="list-style-type: none"> • Annual Report on Charitable Endowment Credit • Property Tax Exemption Report • Gray Water Systems Property Tax Abatement • Department Report on Student Scholarship Organizations • Biodiesel Blending and Storage Tax Credit • Active cases as of Sept. 8, 2016 • Upcoming hearings as of Sept. 8, 2016 • Administrative rule review • Memo from Gallatin Gateway County Water & Sewer District • MDT Memo on Gallatin Gateway Water & Sewer District
<p>November 17, 2016</p>	<p>Department of Revenue</p> <ul style="list-style-type: none"> • Report on tax rates for upcoming property reappraisal cycle that will result in taxable value neutrality for each property class – Mike Kadas, DOR <p>Administrative Rule Review</p>	<ul style="list-style-type: none"> • Memo: Updated on Current Reappraisal Cycle • Administrative rule review

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REREFERRAL OF REVENUE BILLS

The Revenue and Transportation Interim Committee spent time at two meetings considering the legislative procedures for revenue bills originating in the House Taxation Committee and Senate Taxation Committee. The Committee expressed concern about the process of rereferring these bills to the House Appropriations Committee or the Senate Finance and Claims Committee if the fiscal impact of the bill is above a certain threshold.

An [overview](#) of the process for revenue bills showed that this rereferral of revenue bills began in the 2005 legislative session and results from unwritten agreements between the majority leader and minority leader of each chamber. The agreement specifies the dollar amount above which a revenue bill will be rereferred to the House Appropriations Committee or Senate Finance and Claims Committee.

The committee requested [additional analysis](#) on the number of bills rereferred and the final outcome of the bills. Upon considering this information, the committee voted to recommend a [rule change](#) to the Legislative Council Rules Subcommittee and the House and Senate Rules Committees. The recommended rule would prohibit the rereferral to the House Appropriations Committee or Senate Finance and Claims Committee of a bill reported from the House Taxation Committee or Senate Taxation Committee with a “do pass” or “be concurred in” recommendation.

COMMITTEE-REQUESTED LEGISLATION

The Revenue and Transportation approved three committee bills in addition to the bills resulting from committee studies.

Each interim committee staff presents areas of law that may benefit from clarification or cleanup. The committee requested LCfix1/LC404 to correct errors contained in [Senate Bill No. 157](#), the two-year reappraisal bill. The errors were discovered before codification and the Code Commissioner inserted bracketed language in the code with the intended wording. The requested bill contains the correct section references and would allow for removal of the bracketed language.

Section 15-30-2336 provides for a refundable income tax credit for property taxes paid for the statewide school equalization mills on a taxpayer's principal residence. The credit is only effective, however, if the Legislature changes the multiple used to calculate the credit to something other than zero. The Revenue and Transportation Interim Committee is directed in 15-30-2336 to "based upon actual and projected state revenue and spending and any other appropriate factors, determine if a change in the relief multiple is justified." The multiple has never been a number other than zero except after the May 2007 special legislative session in which the section became law. The committee requested LCincr/LC403 to repeal the section of law providing for the tax credit.

As part of its study of the Highway State Special Revenue Account, the committee requested various safety statistics from the Highway Patrol. This context of considering highway safety resulted in a committee proposal for a bill, LCbelt/LC402, to allow for primary enforcement of seatbelt laws.

APPENDIX A: SUMMARY OF COMMITTEE LEGISLATION

The following table summarizes all bills proposed by the Revenue and Transportation Interim Committee for introduction in the 2017 legislative session.

Bill Number	Draft Bill Number	Bill Short Title
LC 402	LC belt	Provide for primary enforcement of seatbelt laws
LC 403	LC incr	Repeal the refundable income tax credit relief multiple
LC 404	LC fix1	Revise property reappraisal laws
LC 405	LC tl01 (amended)	Revise tax lien and tax deed laws
LC 406	LC ag01	Revise agricultural valuation laws related to property under a residence
LC 407	LC ag02	Eliminate the nonqualified agricultural property designation
LC 408	LC ag04 (amended)	Revise eligibility of land for agricultural valuation
LC 409	LC ag4b	Require parcel to be at least 1 acre for valuation as agricultural property
LC 410	LC 2ec1	Allow claim of elderly owner/renter credit on property not subject to taxes
LC 411	LC tif7 (amended)	Amend laws related to an urban renewal agency board of commissioners
LC 412	LC tif6	Amend laws related to remittance of tax increment
LC 413	LC tif5 (amended)	Amend TIF laws related to public hearings and reporting
LC 414	LC tif3 (amended)	Remove certain levies from tax increment financing provision
LC 415	LC hsra (amended)	Revise laws concerning deposit and expenditure of highway revenue
LC1011	n/a	Revenue estimating resolution