



Dan Bucks
Director

Montana Department of Revenue



Brian Schweitzer
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Outline of Department of Revenue Report Revenue and Transportation Interim Committee February 16, 2006

- I. **Endowment Credit**
 - A. **Transmittal of 2005 Report**
 - B. **Ruling on Availability of Credit for Charitable Contributions for Institutional Buildings and Facilities**
- II. **Property Tax Issues**
 - A. **Schedule for Current Reappraisal Cycle**
 - B. **Committee Review of Appraisal Process**
 - C. **Governor's Appointment of Ag Land Advisory Council**
 - D. **District Court Ruling on Summary Judgment Motions in *Omimex* Case**
- III. **Cigarette Tax Issues**
 - A. **Response to Tax Increase: Combination of Reduced Smoking and Increased Illegal Purchases**
 - B. **Developments Supporting Tax Policy Adopted by Montana Voters:**
 - **Credit Card Companies Cancel Service to Internet Cigarette Sellers**
 - **Shippers Stop Shipments to Individual Customers**
 - **Local Enforcement; Department of Justice**
 - **State-Tribal Revenue Sharing Agreements—New Agreement with Chippewa Cree Tribe of Rocky Boy's Reservation**
 - C. **Planned Compliance Measures**
- IV. **Tax Administrative Processes**
 - A. **Monthly Billing: Low Complaint Rate**
 - B. **IRIS Phase III Schedule**
 - C. **Property System Schedule**
 - D. **Invitation to Committee to Review State Tax Administrative Operations**
- V. **Income Tax Compliance Topics**

National Abusive Tax Shelter Developments: IRS
International Investment Bank Pleads Guilty to C
Activities

Revenue & Transportation Committee Meeting
February 16 & 17, 2006

Exhibit #11