



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

REVISED AGENDA

Tuesday, May 6, 2014

Room 172, State Capitol

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

- 8:00 1. Call to order -- roll call -- **Sen. Christine Kaufmann, Committee Chair**
2. Local government reimbursements and financing -- **Ed Caplis, Tax Policy & Research, Department of Revenue**
- 8:45 3. SJR23 study of taxpayer appeal process
- a. Information on certain Montana Courts
 - i. Workers' Compensation Court history -- **Megan Moore, committee staff**
 - ii. Court workloads and costs -- **Megan Moore**
 - iii. State Tax Appeal Board workload-- **Karen Powell, Chair, State Tax Appeal Board**
 - 9:30 b. Mediation
 - i. Overview of taxpayer mediation options -- **Megan Moore**
 - ii. State Tax Appeal Board role -- **Karen Powell**
 - 10:15 c. Department of Revenue information requests -- **Dan Whyte, Deputy Chief Legal Counsel, Department of Revenue**
- 10:25 **Break**
- 10:35 d. Representation at the State Tax Appeal Board
 - i. Overview of state laws -- **Megan Moore**
 - ii. Issues surrounding CPA representation -- **George Olsen, Montana Society of CPAs**
 - 11:15 e. Bill draft to allow industrial properties to appeal directly to State Tax Appeal Board -- **Megan Moore**
 - i. public comment
 - ii. committee action on whether to formally request bill draft
 - 11:45 f. Committee work session

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- 12:00 **Lunch Break**
- 1:00 4. Montana Department of Transportation agency update -- **Mike Tooley, Director, Department of Transportation**
- 1:20 5. Review of required advisory councils
- a. Additional information on Scenic-Historic Byways Advisory Council -- **Lynn Zanto, Department of Transportation**
- b. Advisory Council for the Multistate Tax Compact bill draft-- **Megan Moore**
- c. Committee recommendations to Legislature
- 1:35 6. SJR26 study of oversize loads
- a. Legal opinion on local government oversize permits -- **Jaret Coles, staff attorney**
- 2:05 b. Statutory impediments to cooperative funding of oversize corridor -- **Megan Moore**
- 2:15 c. Oversize load permit data -- **Duane Williams, Department of Transportation**
- 2:25 d. **Public Comment:** Should oversize load corridors be established and, if so, who should establish them, where should they be located, and how should they be financed?
- 3:20 e. Committee work session
- 3:35 7. Administrative rule review
- a. Tax Increment Finance (TIF) Matters -- **Department of Revenue**
- i. Response to question about Billings tax bill and TIF
- ii. Proposed administrative rule: TIF boundaries and school districts
- b. Recent rule activity -- **Jaret Coles**
- 4:00 8. Department of Revenue agency update -- **Mike Kadas, Director, Department of Revenue**
- a. DOR IT systems
- b. 2014 tax season filing data wrap-up
- c. Update on 2EC compliance program
- d. Litigation report
- e. Emerging issues
- 4:45 9. General Fund Revenue update -- **Stephanie Morrison and staff, Legislative Fiscal Division**
- 5:15 10. Public comment on any other topic within the committee's jurisdiction
- Other business -- next meeting date -- instructions to staff
- Adjourn