



# Revenue Interim Committee

## 66th Montana Legislature

### SENATE MEMBERS

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### COMMITTEE STAFF

MEGAN MOORE, Lead Staff  
JARET COLES, Staff Attorney  
LAURA SHERLEY, Secretary

## AGENDA

Tuesday, July 21, 2020

### Video Conference Call

*Agenda times are approximate. Some items may take more or less time than is indicated.*

- 9:00 1. **Call to Order – Roll Call** – Rep. Alan Redfield, Presiding Officer
- 9:05 2. **Agency Oversight: Montana Tax Appeal Board** – Dave McAlpin, Chair
- a. Appeals update
  - b. Public comment\*
- 9:20 3. **Montana Economic Development Industry Advancement Act Required Report**
- a. Introduction -- Allison Whitmer, Montana Film Commissioner
  - b. The Economic Impact of Montana Film Production -- Gina Lavery and Rebecca DeJoseph, Econsult Solutions Inc.
  - d. Public comment\*
  - e. Committee discussion and recommendations
- 10:15 **Break**
- 10:30 4. **Tax Lien and Tax Deed Process**
- a. Changes to tax deed process for property with a dwelling -- Megan Moore
  - b. Role of county treasurers in tax lien and tax deed process -- Kevin Larkin, Park County Treasurer
  - c. Requested changes to tax lien and tax deed process -- Betty Romo, Roosevelt County Treasurer
  - d. Public comment\*
  - e. Committee action (if any)
- 11:15 5. **Agency Monitoring: Administrative Rule Review** – Jaret Coles, Staff Attorney
- a. Administrative rule report
  - b. Public comment\*
- 11:30 6. **Committee Clarification Legislation**
- a. Review bill drafts -- Megan Moore
    - i. CC01 - Correct reference to tax credit review
    - ii. CC02 - Biodiesel credit report to Revenue Interim Committee

- A. Consider letter to Transportation Interim Committee
- iii. CC03 - ABLE account definition
- iv. CC04 - Dates for deposit of lodging sales tax revenue
- v. CC05 - Repeal credit for interest differential in utility loans
- vi. CC06 - Repeal electrical generation, transmission facilities exemption
- b. Public comment\*
- c. Committee action to request bills and assign sponsors

12:00 **Lunch Break**

1:00 7. **Income Tax Credit Review**

- a. Elderly homeowner and renter tax credit overview -- Megan Moore
- b. Contractor's gross receipt tax credit overview -- Megan Moore
- c. Follow-up on credits already considered -- Megan Moore
  - i. Foreign states tax credit (*Should credit be reviewed in future?*)
  - ii. New or expanded industry credit repeal (TC02)
  - iii. Credit for energy-conserving expenditures
    - A. Information on expenditures qualifying for federal credit
    - B. Requested bill draft (TC01)
  - iv. Alternative energy systems credit
    - A. Data on usage by credit type and region
- d. Public comment\*
- e. Committee discussion and action
  - i. Foreign states tax credit - future review?
  - ii. New or expanded industry credit bill draft
  - iii. Credit for energy-conserving expenditures bill draft
  - iv. Use tax credit review worksheet decision tool for:
    - A. Alternative energy systems credit
    - B. Elderly homeowner and renter credit
    - C. Contractor's gross receipts credit

2:45 **Break**

3:00 8. **Agency Oversight: Department of Revenue** – Gene Walborn, Director

- a. Impact of COVID-19 on agency operations
- b. Required reports
  - i. Property tax abatements for gray water systems
  - ii. Review of exempt property
  - iii. Biodiesel blending and storage (updated)
  - iv. Countries that may be considered tax havens
- c. Major case update - Dan Whyte, Chief Legal Counsel
- d. Agency bill draft requests
- e. Public comment\*

3:45 9. **Public comment\*** on any other topic within the committee's jurisdiction

10. **Next Meeting:** September 11

**Adjourn**

**Notes:**

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Members of the public who wish to participate may join the meeting. If you want to participate, please email the meeting owner at [memoore@mt.gov](mailto:memoore@mt.gov) by 5 p.m. the day before the call with your name and the agenda item(s) for which you may provide comment and you will be sent instructions for joining and participating in the call.

A time will be provided for oral public comment on the agenda, at that time, members of the public who have joined may “raise their hand” and participate after being recognized by the presiding officer or the meeting host. Comments will be taken in order. Written public comment via email in advance of the meeting to [memoore@mt.gov](mailto:memoore@mt.gov) is also welcome and will be provided to committee members.

*Any oral or written public comment provided to the committee is a public record that is recorded, archived, and available on the web.*

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