



Revenue Interim Committee

66th Montana Legislature

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JARET COLES, Staff Attorney
LAURA SHERLEY, Secretary

HJ 35 Tax Study Committee

AGENDA

Tuesday, September 24, 2019

Room 317, State Capitol

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

- 9:30 1. **Call HJ 35 Committee to Order – Roll Call – Introduction of Members** -- Rep. Alan Redfield, Presiding Officer
- 9:45 2. **Overview of Agenda** – Megan Moore, Committee Staff
a. Preliminary approach to HJ 35 study
b. Preview of next meeting
- 10:00 3. **Overview of Montana Tax System -- Tab 1**
a. Dr. Doug Young, Professor Emeritus, MSU
- 10:30 4. **Principle: Balanced Revenue Systems -- Tab 2**
a. Overview of principle – Megan Moore
b. State and local revenue sources – Aaron McNay, Department of Revenue
c. Public comment*
d. Committee questions and discussion
- 11:00 5. **Principle: Reliability -- Tab 3**
a. Overview of principle – Megan Moore
b. Revenue collection data and legislative changes – Megan Moore
c. Public comment*
d. Committee questions and discussion
- 12:00 6. **Lunch Break**
- 1:00 7. **Principle: Equity -- Tab 4**
a. Overview of principle – Megan Moore
b. Equity and the Montana tax system – Megan Moore and Aaron McNay
c. Public comment*
d. Committee questions and discussion

- 2:15 8. **Principle: Economic Neutrality -- Tab 5**
- a. Overview of principle – Megan Moore
 - b. Economic neutrality and Montana’s tax system – Megan Moore
 - c. Public comment*
 - d. Committee questions and discussion
- 3:00 9. **Principle: Administration and Compliance -- Tab 6**
- a. Overview of principle – Megan Moore
 - b. Panel discussion on administration and compliance
 - i. Gene Walborn, Director, Department of Revenue
 - ii. Bridger Mahlum, Chamber of Commerce
 - iii. Marca R. Gibson, Montana Society of CPAs
 - c. Public comment*
 - d. Committee questions and discussion
- 4:00 10. **Principle: Responsiveness to Competition – Tab 7**
- a. Overview of principle – Megan Moore
 - b. State comparison information – Megan Moore and Aaron McNay
 - c. Public comment*
 - d. Committee questions and discussion
- 4:45 11. **Public comment*** on any other topic within the HJ 35 committee’s jurisdiction
- 5:00 12. **Recess until September 25**

Wednesday, September 25, 2019
Room 317, State Capitol

- 8:00 1. **Reconvene -- Roll Call** -- Rep. Alan Redfield, Presiding Officer
- 8:05 2. **Principle: Accountability -- Tab 8**
- a. Overview of principle – Megan Moore
 - b. Accountability and tax shifting – Dr. Doug Young and Sen. Dick Barrett
 - c. Public comment*
 - d. Committee questions and discussion
- 8:45 3. **Principle: Complementary State and Local Tax Systems -- Tab 9**
- a. Overview of principle – Megan Moore
 - b. State and local shared revenue sources – Megan Moore
 - c. Panel discussion on local government sources of revenue
 - i. Mayor Bob Kelly, Great Falls
 - ii. Mayor Sandra Jones, Roundup
 - iii. Commissioner Mike McGinley, Beaverhead County
 - iv. Commissioner Todd Devlin, Prairie County
 - d. Public comment*
 - e. Committee questions and discussion

- 10:00 4. **Public comment*** on any other topic within the HJ 35 committee's jurisdiction
- 10:10 5. **Administrative Matters -- Tab 10**
- a. Method for rating tax system – Megan Moore
 - b. Meeting dates – Committee discussion
 - c. Requests for additional information for next meeting – Committee discussion
- 10:30 6. **Adjourn HJ 35 Committee**

*Public comment provided in person to the committee is a public record that is videotaped, archived, and available on the Internet. Public comment submitted in writing at a committee meeting is a public record that will be posted to the legislative Web site as part of the minutes log for the committee meeting.

*The Montana Legislative Services Division will make reasonable accommodations for persons with disabilities who wish to participate in this public meeting. For questions about accessibility or to request accommodations, please contact Lenore Adams at 406-444-4456 or leadams@mt.gov as soon as possible before the meeting date.

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