



Revenue Interim Committee

66th Montana Legislature

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JARET COLES, Staff Attorney
LAURA SHERLEY, Secretary

AGENDA

Friday, September 11, 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. **Revenue Estimating and Monitoring**
- a. 2023 Biennium Revenue Outlook -- Legislative Fiscal Division
 - b. Public comment*
 - c. Date of revenue estimate meeting (Nov. 19 likely conflicts with legislator orientation)
- 9:45 3. **Tax Lien and Tax Deed Process**
- a. Overview of requested legislation (RIC-01) -- Betty Romo, Roosevelt County Treasurer
 - b. Public comment*
 - c. Committee action on bill
- 10:15 4. **Agency Monitoring: Administrative Rule Review** – Jaret Coles, Staff Attorney
- a. Administrative rule report
 - b. Public comment*
- 10:30 5. **Income Tax Credit Review**
- a. Bills requested by committee -- Megan Moore
 - i. Alternative energy systems credit refundability (TC03)
 - ii. Increase minimum project subject to contractor's license fee (TC04)
 - b. Draft final report -- Megan Moore
 - c. Public comment*
 - d. Committee discussion and action on bills and draft final report
- 11:00 6. **Committee Clarification Legislation**
- a. Revise tax credit review process (CC01) -- Megan Moore
 - b. Public comment*
 - c. Committee action

- 11:15 7. **2021 Session: Bill Draft Histories** -- Joe Kolman, Director, Legislative Environmental Policy Office
- 11:30 **Lunch Break**
- 12:30 8. **HJ 35 Tax Study**
- a. HJ 35 Committee recommendations -- Megan Moore
 - i. Full inflation for mill levy limit (HJ35-01)
 - ii. Property tax circuit breaker (HJ35-02)
 - iii. Increase minimum corporate income tax to \$200 (HJ35-03)
 - iv. Calculation of capital gains tax credit (HJ35-04)
 - v. Decouple from CARES Act net operating loss deduction provisions (HJ35-08)
 - b. Draft final report -- Megan Moore
 - c. Public comment*
 - d. Committee discussion and action on recommendations and draft final report
- 1:30 9. **Agency Oversight: Department of Revenue** – Gene Walborn, Director
- a. Update on agency operations
 - b. Major case update
 - c. Convert tax haven list to tax haven criteria (RIC-02) -- Megan Moore
 - d. Combine lodging facility use tax and sales tax on lodging (RIC-03)
 - e. Public comment*
 - f. Committee action on bills
- 2:30 10. **Public comment*** on any other topic within the committee’s jurisdiction
11. **Adjourn**

Notes:

**This meeting is open to the public. The meeting will be streamed live on www.leg.mt.gov and broadcast on the Montana Public Affairs Network (MPAN) if you wish to view only. An archived recording of the meeting will also be made immediately available on leg.mt.gov.

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 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 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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