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Revenue Interim Committee

67th Montana Legislature

SENATE MEMBERS

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BRIAN HOVEN
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TOM WELCH

COMMITTEE STAFF

MEGAN MOORE, Lead Staff
JARET COLES, Staff Attorney
DANIEL COLLINS, Secretary

AGENDA

Thursday, January 20, 2022
State Capitol Room 102 and Zoom

- 1:00 1. **Call to Order – Roll Call** – Sen. Jill Cohenour, Presiding Officer
- 1:05 2. **HJ 36: Residential Property Taxes**
- a. Property Tax Relief for Homeowners – Adam Langley and Joan Youngman, Lincoln Institute of Land Policy
 - b. Existing property tax assistance programs and those proposed in 2021, exemptions, and abatements – Megan Moore, Committee staff
 - c. Constitutional Initiative 121 Overview – Megan Moore and Jaret Coles, Committee staff
 - d. CI-121 example and Property tax Power BI tool update – Nick VanBrown, Legislative Fiscal Division
 - e. Public comment*
- 4:00 3. **Revenue Estimating & Monitoring**
- a. General Fund revenue update – Sam Schaefer, Legislative Fiscal Division
 - b. Public comment*
- 4:30 4. **Agency Monitoring: Department of Revenue** – Brendan Beatty, Director
- a. Exempt property report
 - b. Health integrity fee update
 - c. How to gather data on state of residence for home sales
 - d. Major case update
 - e. Public comment*
- 5:15 **Recess until January 21**

AGENDA
Friday, January 21, 2022
State Capitol Room 102 and Zoom

- 8:30 1. **Call to Order – Roll Call** – Sen. Jill Cohenour, Presiding Officer
- 8:35 2. **Agency Monitoring: Montana Tax Appeal Board** – Dave McAlpin, Chair
- a. Case and hearings update
 - b. Trends in county appeals
 - c. Public comment*
- 8:50 3. **HJ 6: Coal Severance Tax Trust Fund**
- a. Montana's natural resources fiscal policy – Mark Haggerty, Center for American Progress
 - b. Perspective on Montana coal production – Joe Micheletti, Westmoreland
 - c. Adding revenue to coal severance tax trust fund -- Megan Moore
 - d. Estimate of Montana infrastructure costs – Katy Callon, Legislative Fiscal Division
 - e. Public comment*
 - f. Committee work session
 - i. Should revenue from other energy resources be included in coal severance tax trust fund?
 - ii. Should coal severance tax trust fund be used for infrastructure costs?
- 11:15 4. **Committee Topic: Employment and Childcare**
- a. Childcare impacts on employment -- Amy Watson, Department of Labor and Industry
 - b. Public comment*
- 11:40 5. **Agency Monitoring: Administrative Rule Review**
- a. Administrative rule report – Jaret Coles, Staff attorney
 - b. Public comment*
- 12:00 **Lunch**
- 1:00 6. **Modernization and Risk Analysis Study**
- a. Cost of living and housing – Molly Delcurto, Legislative Fiscal Division
 - b. Public comment*
- 1:20 7. **Tax Credit Review: Innovative Educational Program Credit**
- a. Update on administration of credit – Tony Zammit and Jason Slead, Department of Revenue
 - b. Public education community input on anticipated use of funds, equity among districts, and deadlines for spending donations – Debra Silk, Montana School Boards Association
 - c. How other states address equity – Megan Moore
 - d. Public comment*

- e. Committee work session on credit recommendations
- 2:15 8. **COVID Financial Report Federal Funds Update**
 - a. Update on receipt and spending of COVID federal funds -- Quinn Holzer and Joe Triem, Legislative Fiscal Division
 - b. Overview of ARPA dashboard – Angie Nelson, Office of Budget and Program Planning
 - c. Public comment*
- 2:45 9. **Committee Vote on Constitutional Initiative 121**
- 3:00 10. **Administrative Matters**
 - a. Committee requests for next meeting
 - b. Next meeting April 18-20, 2022
- 3:15 11. **Public comment*** on any topic under committee's jurisdiction

Adjourn

The public may attend the meeting and offer public comment in person in the Capitol or provide public comment either remotely via Zoom or in writing.

To offer public comment via Zoom during the meeting, please submit the [online form for remote participation](#) by **5 p.m. on Wednesday, January 19**. You will receive an email with the login information by midnight the night before the meeting. At the time specified on the agenda for public comment, the presiding officer will call for public comment from people attending in person and people attending via Zoom. The committee may be slightly ahead of or behind the time scheduled for public comment on the agenda.

Written public comment may be submitted either through the [online form for written comment](#) or by sending the comments to Megan Moore, P.O. Box 201706, Helena, MT 59620.

**Public comment provided in person or remotely at a committee meeting 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.*

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