



ADVOCATING FOR EACH CHILD IN EVERY PUBLIC SCHOOL THROUGH SCHOOL BOARD LEADERSHIP

November 4, 2021

Dear Members of the Revenue Interim Committee,

The Montana School Boards Association (MTSBA) appreciates the opportunity to comment on the review and implementation of the innovative educational program credit as a result of the passage of HB 279.

We would encourage the committee to support the development of a clear and concise process and instructions by the Department of Revenue as the innovative educational program credit is implemented. In order to maximize the effectiveness of this program, there must be certainty in the process for tax payers and school districts with limited confusion.

Additionally, page six of the staff memo asks the committee to “consider a recommendation to reinstate the reporting requirement” to OPI that was eliminated with the passage of HB 279. MTSBA urges the committee to reject this recommendation as it prevents yet another unnecessary step for school districts. Local government auditing requirements are sufficient as a reporting mechanism to ensure appropriate use of funds.

In summary, we request a straightforward process for utilization from the Department of Revenue and a rejection of creating duplicative bureaucratic steps for reporting.

Thank you for your time and attention.

Sincerely,
Montana School Boards Association