



PO BOX 201706  
Helena, MT 59620-1706  
(406) 444-3064  
FAX (406) 444-3036

# Revenue Interim Committee

## 67th Montana Legislature

### SENATE MEMBERS

JILL COHENOUR -- Chair  
GREG HERTZ  
BRIAN HOVEN  
MIKE LANG  
EDIE MCCLAFFERTY  
SHANNON O'BRIEN

### HOUSE MEMBERS

BECKY BEARD -- Vice Chair  
ALICE BUCKLEY  
CONNIE KEOGH  
MARK THANE  
JEREMY TREBAS  
TOM WELCH

### COMMITTEE STAFF

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

## AGENDA

**Thursday, September 23, 2021**  
**State Capitol Room 102 and Zoom**

- 10:00 1. **Call to Order – Roll Call** – Sen. Jill Cohenour, Presiding Officer
- 10:05 2. **HJ 36: Residential Property Taxes**
- a. Property tax overview – Megan Moore, Committee staff
  - b. Residential and other property valuation methods – Kory Hofland & Robin Rude, Department of Revenue
  - c. Quality of reappraisal report – Eric Dale, Department of Revenue
  - d. Property tax authority and limits – Megan Moore
  - e. Legal issues associated with property tax – Jaret Coles, Staff attorney
  - f. Next steps: Local profiles methodology, possible work products
  - g. Public comment\*
- 12:30 **Lunch**
- 1:30 3. **HJ 6: Coal Severance Tax Trust Fund**
- a. Overview and selected history of coal severance tax and trust fund – Megan Moore
  - b. Coal severance tax trust fund distributions – Sam Schaefer, Legislative Fiscal Division
  - c. Panel discussion: Coal industry extraction forecast
    - i. David Schwend, General Manager, Spring Creek Mine (NTEC)
    - ii. Jesse Noel, Westmoreland Mining Director, Environmental & Regulatory Affairs, U.S. Operations
    - iii. Kenneth Wooley, General Manager, Rosebud Mine (Westmoreland)
  - d. Panel discussion: Coal tax revenue forecasts
    - i. Sam Schaefer, Legislative Fiscal Division
    - ii. Chris Watson, Office of Budget and Program Planning
    - iii. Patrick Barkey, Director, Bureau of Business and Economic Research
  - e. Public comment\*
- 4:15 4. **Revenue Estimating & Monitoring**
- a. FYE 2021 General Fund Revenue report – Legislative Fiscal Division staff
  - b. Public comment\*
- 5:00 **Recess until September 24**

**AGENDA**  
**Friday, September 24, 2021**  
**State Capitol Room 102 and Zoom**

- 8:00 1. **Call to Order – Roll Call** – Sen. Jill Cohenour, Presiding Officer
- 8:05 2. **Agency Monitoring: Montana Tax Appeal Board** – Dave McAlpin, Chair
- a. Overview of Montana Tax Appeal Board
  - b. Introduction of members
  - c. Case update
  - d. Public comment\*
- 8:25 3. **Tax Credit Review**
- a. Overview of current review schedule and review criteria – Megan Moore
  - b. Discussion of possible changes to review schedule
  - c. Public comment\*
- 9:00 4. **MARA Update** – Nick VanBrown, Legislative Fiscal Division
- 9:15 5. **Agency Monitoring: Administrative Rule Review**
- a. Administrative rule report – Jaret Coles
  - b. Update on marijuana rule review
  - c. Public comment\*
- 9:30 6. **Agency Monitoring: Department of Revenue** – Brendan Beatty, Director
- a. Property valuation appeals update
  - b. Health integrity fee update
  - c. Major case update
  - d. Medical marijuana revenue update
  - e. Public comment\*
- 10:15 7. **Administrative Matters**
- a. Final review of adopted work plan
  - b. Public comment\*
- 10:30 8. **Public comment\*** on any topic under committee's jurisdiction

**Next meeting:** November 9

**Adjourn**

---

The public may attend the meeting and offer public comment in person in Room 102 of 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. MDT on Wednesday, September 22. 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.*

---

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 accommodation, please contact Lenore Adams at 406-444-4456 or leadams@mt.gov as soon as possible before the meeting date.