MINUTES LOG  
September 24, 2021  
Capitol Room 102 and Zoom  
Helena, Montana

Please note: This document is a Minutes Log and provides annotation of the time elapsed between the beginning of the meeting and the time at which the item was presented or discussed, a motion was made, or a vote was taken. The narrative presented here is provided only as a guide to the audio or video recording of the meeting. The official discussion, motion, or vote is available on the audio or video archive of this meeting. The Legislature does not prepare a transcript of the meeting activities. The time designation may be used to locate the referenced discussion on the audio or video recording of this meeting.

Access to an electronic copy of these minutes and the audio or video recording is provided from the Legislative Branch home page at https://leg.mt.gov. From the home page, select the "Committees" drop down menu at the top, then select Administrative or Interim, and the appropriate committee. The written minutes log can be located by expanding the accordion menu for the date of the meeting. Links to the audio/video files can be located by selecting the Video/Audio button on the same page, then the “past/current recordings” button. From there, use the calendar to select the date of the meeting you wish to view/listen to. The written Minutes Log, along with links to the audio and video recordings, is listed by meeting date on the interim committee’s web page. Each of the Exhibits is linked and can be viewed by clicking on the Exhibit of interest. All Exhibits are public information and may be printed. Please contact the Legislative Services Division at 406-444-3064 for more information.

MEMBERS PRESENT:  
Sen. Jill Cohenour, Presiding Officer (D)  
Rep. Becky Beard, Presiding Officer (R)  
Sen. Greg Hertz (R)  
Sen. Brian Hoven (R)  
Rep. Connie Keogh (D)  
Sen. Mike Lang (R)  
Sen. Shannon O’Brien (D)  
Rep. Mark Thane (D)  
Rep. Jeremy Trebas (R)  
Rep. Tom Welch (R)

MEMBERS EXCUSED:  
Rep. Alice Buckley (D)  
Sen. Edith (Edie) McClafferty (D)

STAFF PRESENT:  
Jaret Coles, Attorney  
Megan Moore, Research Analyst  
Daniel Collins, Secretary
CALL TO ORDER/ROLL CALL
08:01:12 Sen. Jill Cohenour called the meeting to order at 8:01 AM. The committee secretary took roll.
08:01:52 Sen. Cohenour asked the committee about preferences regarding next meeting times.
08:01:54 Committee discussion on the topic.

AGENCY MONITORING: MONTANA TAX APPEAL BOARD
Overview of Montana Tax Appeal Board
08:06:09 Dave McAlpin, Chair of Montana Tax Appeal Board (MTA) provided an overview and introduced members.

Introduction of Members
08:12:26 Amy Zendron, MTA
08:13:29 Daniel Zolnikov, MTA
08:15:20 Sen. Hoven asked Mr. Zolnikov about his interest in his current position.

TAX CREDIT REVIEW
Overview of Current Review Schedule and Review Criteria
08:18:11 Megan Moore, Research Analyst - Provided an overview of current review schedule and review criteria. (Exhibit 1)

Discussion of Possible Changes to Review Schedule
08:22:39 Rep. Welch stated he would like to go through the process before choosing how to decide on going forward.

Public Comment on the Agenda Item
None

MARA UPDATE
08:26:09 Nick VanBrown, Legislative Fiscal Division.

Questions/Comments from the Committee
08:31:16 Sen. Cohenour asked what MARA will use the data for.
08:35:00 Sen. Hoven asked if MARA is looking at housing.
08:37:09 Sen. Cohenour asked how much MARA is looking at urban versus rural.
08:39:14 Sen. Cohenour asked about the increase in federal dollars.
08:42:11 Sen. Cohenour requested a follow up from MARA.
08:45:24 Sen. Hertz asked if MARA is looking at different tax rates for different property types.
08:48:54 Sen. Lang commented to the committee about border patrol employees addressing the community of Malta regarding housing and other aspects of community such as churches, schools, playgrounds, etc.

Public Comment on the Agenda Item
08:50:29 Bob Story, Self
08:54:41 Sen. Hoven concurred with Mr. Story.
08:56:00 Tim Burton, Montana League of Cities and Towns

AGENCY MONITORING: ADMINISTRATIVE RULE REVIEW
Administrative Rule Report
08:56:55 Jaret Coles, staff attorney, provided the administrative rules report. (Exhibit 2) (Exhibit 3)

Questions/Comments from the Committee
09:02:22 Sen. Cohenour stated it would be important for the committee to continue receiving information on the rules.

Public Comment on the Agenda Item
None

AGENCY MONITORING: DEPARTMENT OF REVENUE
Property Valuation Update
09:03:36 Scott Mendenhall, Deputy Director, Department of Revenue
09:05:23 Kory Hofland, Administrator, Property Assessment Division (Exhibit 4)(Exhibit 5)

Health Integrity Fee Update
09:07:41 Scott Mendenhall (Exhibit 6)
09:09:07 Sheila Stevens, Taxpayer Advocate, Department of Revenue (See exhibit 6)

Questions/Comments from the Committee
09:18:37 Rep. Keogh asked about the health integrity fee waiver referenced.
09:20:01 Rep. Keogh verified if there are nonpaying members receiving services.
09:20:56 Sen. Hoven asked about organizations paying flat rates.
09:22:05 Sen. Hoven asked about the cost per person.
09:24:20 Rep. Welch asked Ms. Stevens what the Department would like to see done regarding the fee. (See exhibit 6)
09:29:13 Sen. Hertz asked about the reimbursement rate for the percentage of claims.
09:30:05 Sen. Hoven asked about a fee cap.

Major Case Update
09:31:21 Deputy Director Mendenhall
09:35:32 Dave Stewart, Chief Legal Counsel, Department of Revenue. (Exhibit 7)
Questions/Comments from the Committee

Medical Marijuana Revenue Update
09:40:12 Deputy Director Mendenhall introduced Finn McMichael.
09:40:50 Finn McMichael provided the medical marijuana revenue update. (Exhibit 8)
09:42:42 Sen. Cohenour asked about fees.

Questions/Comments from the Committee
09:44:04 Ms. Moore asked the committee about joining the Economic Affairs Interim Committee for a marijuana field trip.

Public Comment on the Agenda Item
None

ADMINISTRATIVE MATTERS
Final Review of Adopted Work Plan
09:45:36 Ms. Moore provided an overview of the adopted work plan. (Exhibit 9) (Exhibit 10)
09:48:47 Sen. Lang asked the committee about acquiring more data on coal exports.
09:51:11 Rep. Beard mentioned Prof. Barkey's comment on changes to the industry.
09:52:13 Rep. Keogh mentioned wanting to know more about the differences between Wyoming and Montana.
09:53:04 Sen. Cohenour talked about the level of detail that the Revenue Interim Committee would be able to discuss regarding coal success.
09:53:45 Sen. Lang mentioned tax rates.
09:54:11 Ms. Moore addressed the study plan.
09:57:02 Ms. Moore confirmed that the January meeting does contain the topics Sen. O'Brien requested.
09:58:54 Ms. Moore continued her detail of the work plan.

Questions/Comments from the Committee
10:01:58 Sen. Hoven informed Ms. Moore he would like to see school tax information at the county level.
10:04:07 Sen. O'Brien asked about HJ 36 topics for the April meeting.
10:05:33 Rep. Beard concurred that it would fit in the April meeting.

Public Comment on the Agenda Item
10:07:14 Darryl James, Montana Infrastructure Coalition. (Exhibit 11)
10:19:28 Sen. Hoven agreed with Mr. James on property taxes.
10:28:52 Sen. Cohenour asked about 1 or 2-day meetings.
10:30:34 Sen. Lang proposed planning further out.
10:31:58 Rep. Welch proposed to turn November into a 2-day meeting.

PUBLIC COMMENT ON ANY TOPIC UNDER COMMITTEE'S JURISDICTION
None

ADJOURNMENT
Adjournment: 10:35:12