



Revenue Interim Committee

68th Montana Legislature

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COMMITTEE STAFF

MEGAN MOORE, Lead Staff
JARET COLES, Staff Attorney
ALLISON DUNBAR, Secretary

AGENDA

Friday, August 16, 2024

Room 137, State Capitol

Agenda times are approximate. Some items may take more or less time than is indicated.

- 9:30 1. Call to order -- Roll Call -- Sen. Becky Beard, Presiding Officer**
- 9:35 2. Agency Monitoring: Montana Tax Appeal Board legislation**
- a. Legislation to revise compensation for county tax appeal board members (PD 38) – Megan Moore
 - b. MTAB comments -- Dave McAlpin, Chair
 - c. Public comment*
 - d. Committee questions and discussion
- 9:45 3. Property Tax Modernization Study: Governor's Property Tax Advisory Committee**
- a. Overview of recommendations – Property Tax Advisory Committee Chair or Staff
 - b. Public comment*
 - c. Committee questions and discussion
- 10:15 4. Property Tax Modernization Study: Tax Increment Financing (TIF)**
- a. Impact of TIF on schools -- Rob Watson, School Administrators of Montana
 - b. Legislation to revise definition of blight (PD 29) – Megan Moore
 - c. Public comment*
 - d. Committee questions and discussion
- 11:00 5. Property Tax Modernization Study: School Equalization Mills**
- a. Legislation to deposit non-levy revenue into SEPTR (PD 27) – Megan Moore
 - b. Public comment*
 - c. Committee questions and discussion
- 11:15 6. Property Tax Modernization Study: Voted Levies**
- a. Legislation to revise laws related to voted levies – Megan Moore
 - b. Public comment*
 - c. Committee questions and discussion
- 11:35 7. Property Tax Modernization Study: Draft Final Report**
- a. Review draft final report – Megan Moore
 - b. Public comment*
 - c. Committee questions and discussion

- 11:45 8. Agency Monitoring: Administrative Rule Review**
- a. Administrative rule report -- Jaret Coles, Staff attorney
 - b. Public comment*
- 12:00 Lunch**
- 1:00 9. Revenue Estimating and Monitoring**
- a. Overview of U.S. and Montana Economies – Alexander Minelli and Karl Kuykendall, S&P Global
 - b. Economic overviews related to revenue estimates
 - i. Montana economic outlook – Patrick Barkey, BBER
 - ii. Montana labor trends – Nick Holom, Senior Economist, DLI
 - iii. Agriculture -- Joel Schumacher, Montana State University
 - iv. Oil and gas – Melissa Lewis, Montana Petroleum Association
 - c. Fiscal year-end update – Sam Schaefer, LFD
 - d. Public comment*
- 3:25 10. Agency Monitoring: Department of Revenue**
- a. Property appeals update – Paula Gilbert
 - b. Major case update – Dave Stewart
 - c. Agricultural Land Valuation Advisory Committee update – Bryce Kaatz
 - d. Forest Land Taxation Advisory Committee report -- Bryce Kaatz
 - e. Forest Land Taxation Advisory Committee member terms (PD 24) – Bryce Kaatz
 - f. Public comment*
- 3:45 11. Land Classification Study Working Group Recommendations**
- a. Review legislation – Megan Moore and Bryce Kaatz, DOR
 - i. Remove nonqualified agricultural property designation (PD 33)
 - ii. Revise taxation of a homesite on certain agricultural property (PD 34)
 - iii. Remove automatic agricultural classification (PD 37)
 - b. Public comment*
 - c. Committee questions and discussion
- 4:15 12. Agency Monitoring: Department of Revenue Agency Legislation**
- a. Overview of agency legislation process – Megan Moore
 - b. Presentation of bill proposals – Scott Mendenhall and staff, DOR
 - c. Public comment*
 - d. Committee discussion and action
- 4:30 13. Public comment*** on any other topic within the committee’s jurisdiction
- 4:40 14. Revenue Interim Committee Work Session**
- a. County tax appeal board compensation (PD 38)
 - b. Property Tax Modernization Study
 - i. Revise definition of blight (PD 29)
 - ii. Revise laws related to voted levies (PD 39)
 - iii. Deposit non-levy revenue in SEPTR (PD 27)
 - iv. Property Tax Modernization Study final report

- c. Forest Land Taxation Advisory Committee member terms (PD 24)
- d. Land Classification Study Working Group
 - i. Remove nonqualified agricultural property designation (PD 33)
 - ii. Revise taxation of a homesite on certain agricultural property (PD 34)
 - iii. Remove automatic agricultural classification (PD 37)
- e. Other actions and additional instructions to staff
- f. Final meeting: Nov. 18

5:00 15. 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 August 15. 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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