



Revenue Interim Committee

68th Montana Legislature

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SENATE MEMBERS

BECKY BEARD - Chair
GREG HERTZ
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HOUSE MEMBERS

MARK THANE – Vice Chair
LARRY BREWSTER
SHERRY ESSMANN
PAUL FIELDER

COMMITTEE STAFF

MEGAN MOORE, Lead Staff
JARET COLES, Staff Attorney
LJ JENNINGS, Secretary

AGENDA

Monday January 22, 2023

Room 317, State Capitol

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

- 12:00 1. Call to Order – Roll Call** -- Sen. Becky Beard, Presiding Officer
- 12:05 2. Revenue Estimating and Monitoring**
- a. Revenue update – Sam Schaefer, LFD
 - b. Public comment*
- 12:30 3. Tax Credit Review: Preservation of Historic Buildings**
- a. Overview of credit – Megan Moore, Committee staff
 - b. Public comment*
 - c. Committee work session
- 1:15 4. 2024 Income Tax Changes Overview**
- a. Overview of SB 399 (2021) and SB 550 (2023) – Jaret Coles, Staff attorney
 - b. Public comment*
- 1:45 5. Agency Monitoring: Department of Revenue**
- a. Implementation of income tax changes
 - b. Income and property tax rebate update
 - c. Update on 2024 Qualified Education Donations portal
 - d. Land Classification Study Working Group update
 - e. Major case update
 - f. Public comment*
- 2:30 6. Agency Monitoring: Administrative Rule Review**
- a. Administrative rule report -- Jaret Coles
 - b. Public comment*
- 2:45 7. Property Tax Modernization Study: Tax Increment Financing**
- a. TIF data considerations – Megan Moore and Robin Rude, DOR
 - b. Panel discussion: Definition of “blighted area”
 - i. Courtney Ellis, Attorney, Dorsey & Whitney
 - ii. Karen Byrnes, Community Development Director, Butte-Silver Bow
 - iii. David Fine, Urban Renewal Program Manager, Bozeman

- iv. Susan Nicosia, City Manager, Columbia Falls
 - c. Panel discussion: Administrative models
 - i. Ellen Buchanan, Director, Missoula Redevelopment Agency
 - ii. Neil Cardwell, City Manager, Belgrade
 - iii. Wyeth Friday, Planning & Community Services Director, Billings
 - iv. Julie Foster, Executive Director, Ravalli County Economic Development Authority
 - d. Public comment*
- 4:50 8. **Public comment*** on any other topic within the committee’s jurisdiction
- 5:00 9. **Recess** until January 23

AGENDA
Tuesday, January 23, 2023
Room 317, State Capitol

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

- 8:00 1. **Call to order -- Roll Call** -- Sen. Becky Beard, Presiding Officer
- 8:05 2. **Property Tax Modernization Study: Real Property Exemption Audit Follow-up**
- a. Exempt property review process proposal (*PD 20*) – Megan Moore
 - b. Beneficial use proposal (*PD 21*) – Megan Moore
 - c. Public comment*
 - d. Committee work session
- 8:30 3. **Property Tax Modernization Study: Data Tools**
- a. Property tax tools and analysis – Julia Pattin, Kurt Swimley, and Nick VanBrown, LFD
 - b. Public comment*
- 9:45 4. **Property Tax Modernization Study: November Requests** – Megan Moore
- a. Bond election vote requirements
 - b. Northwestern Energy tax information
 - c. Montana escrow account usage
 - d. Exempt nonprofit healthcare property by county
 - e. Public comment*
- 10:00 5. **Property Tax Modernization Study: Administering Property Tax Payments**
- a. Overview of delinquent property taxes, partial payments, and alternative payment schedule – Terry Kunz, Jefferson County Treasurer and Betty Romo, Roosevelt County Treasurer
 - b. Public comment*

- 10:30 6. Property Tax Modernization Study: Tax Bill Transparency**
- a. Introduction of topics – Megan Moore
 - b. Panel Discussion with County Treasurers: Tax Bill Transparency
 - i. Tyler Gernant, Missoula County
 - ii. Terry Kunz, Jefferson County
 - iii. Pam Reighard, Powell County
 - iv. Betty Romo, Roosevelt County
 - v. Dan Whitesitt, Ravalli County
 - c. Public comment*

12:00 Lunch

Joint Meeting of Local Government Interim Committee and Revenue Interim Committee

- 1:00 7. Call LGIC to order – Roll Call – Rep. Larry Brewster, Presiding Officer**
- 1:05 8. Property Tax Modernization Study: Litigation Update**
- a. Update on recent property tax litigation – Jaret Coles, RIC staff attorney
 - b. Public comment*
- 1:30 9. Property Tax Modernization Study: Local Government Levy Limits**
- a. 2023 Legislation Summary, Examples, and Limits in Other States – Toni Henneman and Megan Moore, LGIC and RIC staff
 - b. Panel Discussion: Policies to Include in 15-10-420
 - i. Jason Rittal, Montana Association of Counties
 - ii. Kelly Lynch, Montana League of Cities and Towns
 - iii. Bob Story, Montana Taxpayers Association
 - iv. Kris Goss, Montana School Boards Association
 - c. Public comment*
- 3:45 10. Property Tax Modernization Study: Implementation of SB 332**
- a. Overview of Local Government Interim Committee work on SB 332 – Toni Henneman
 - b. Schedule and Process for Providing Certified Taxable Values – Robin Rude, DOR
 - c. Public comment*
- 4:15 11. Property Tax Modernization Study: Joint Committee Work Session**
- a. Overview of Executive Branch Property Tax Task Force
 - b. Work session on joint meeting topics
- 4:35 12. Break/Recess of Local Government Interim Committee**

- 4:40 13. Revenue Interim Committee Work Session**
a. Revenue Interim Committee next steps -- Megan Moore
b. Committee work session
- 4:55 14. Public comment*** on any other topic within the committee's jurisdiction
- 5:00 15. Adjourn**
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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 Friday, 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.*

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 Jessica James at 406-444-3267 or Jessica.James@legmt.gov as soon as possible before the meeting date.