



Revenue Interim Committee

68th Montana Legislature

SENATE MEMBERS

BECKY BEARD - Chair
GREG HERTZ
SHANNON O'BRIEN
JEREMY TREBAS

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, June 24, 2024

Room 137, State Capitol

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

- 9:00 1. Call to order -- Roll Call -- Sen. Becky Beard, Presiding Officer**
- 9:05 2. Agency Monitoring: County Tax Appeal Board – Dave McAlpin, Chair**
- a. Appeals update
 - b. County tax appeal board compensation
 - c. Public comment*
 - d. Committee discussion
- 9:30 3. Required Report: Economic Impact of MEDIA Act Tax Credits**
- a. Introduction of report – Allison Whitmer, Film Commissioner
 - b. Presentation of report – Gina Lavery, Senior Vice President and Principal, Econsult Solutions, Inc.
 - c. Public comment*
 - d. Committee discussion
- 11:00 4. Property Tax Modernization Study: Tax Increment Financing (TIF)**
- a. Requested legislation – Megan Moore, Committee staff
 - i. Treatment of increment upon expiration of district (*PD 28*)
 - ii. Definition of blight (*PD 29*)
 - iii. Committee with overlaying district representation (*PD 30*)
 - iv. Public hearing before certain bonding (*PD 31*)
 - b. Public comment*
 - c. Committee discussion
- 11:30 5. Property Tax Modernization Study: Local Government Levy Limits**
- a. Discuss possible changes to local government levy limit – Megan Moore and Committee
 - b. Public comment*
 - c. Committee discussion
- 12:00 Lunch (provided for committee members)**
- 12:45 6. Revenue Estimating and Monitoring**
- a. Montana's Changing Income Tax Base – Sam Schaefer, LFD
 - b. Biennium Outlook questions – Sam Schaefer
 - c. Public comment*

- 1:15 7. Agency Monitoring: Department of Revenue**
- a. Montana Tax Simplification Resource Hub – Scott Mendenhall
 - b. Property appeals update – Paula Gilbert
 - c. Update on Browning land values error – Paula Gilbert
 - d. Major case update – Dave Stewart
 - e. Grow Montana Jobs Credit required report – Aaron McNay
 - f. Forest Land Taxation Advisory Committee member terms – Bryce Kaatz
 - g. Public comment*
- 2:00 8. Land Classification Study Working Group Recommendations**
- a. Overview of working group activity – Scott Mendenhall, DOR
 - b. Recommendations – Bryce Kaatz, DOR
 - c. Public comment*
 - d. Committee discussion/work session
- 2:45 9. Agency Monitoring: Administrative Rule Review**
- a. Administrative rule report -- Jaret Coles, Staff attorney
 - b. Public comment*
- 3:00 10. Property Tax Modernization Study: Property Tax Assistance**
- a. Elderly homeowner and renter tax credit and intangible land program requests – Megan Moore
 - b. Public comment*
 - c. Committee discussion
- 3:20 11. Property Tax Modernization Study: School Equalization Mills**
- a. Legislation to deposit non-levy revenue in SEPTR (*PD 27*) – Megan Moore and Pad McCracken
 - b. Public comment*
 - c. Committee discussion
- 3:45 12. Property Tax Modernization Study: Governor’s Property Tax Task Force update**
- a. Megan Moore and Sen. Greg Hertz
 - b. Public comment*
 - c. Committee discussion
- 4:00 13. Tax Credit Review: Draft Final Report**
- a. Review draft final report – Megan Moore
 - b. Public comment*
 - c. Committee discussion
- 4:15 14. Public comment*** on any other topic within the committee’s jurisdiction

- 4:30 15. Revenue Interim Committee Work Session**
- a. August 16 meeting preview
 - b. Committee action (if any):
 - i. County tax appeal board compensation
 - ii. MEDIA Act
 - iii. TIF legislation
 - iv. Local government levies (15-10-420 and voted)
 - v. Land Classification Study Working Group recommendations
 - vi. Forest Land Taxation Advisory Committee recommendations
 - vii. Legislation to deposit non-levy revenue in SEPTR
 - viii. Tax Credit Review draft final report
 - ix. Assign PD 16 and PD 22 sponsors
 - c. Discuss any next steps on:
 - i. School equalization levies
 - ii. Residential property tax assistance
 - d. Other instructions to staff

5:00 16. 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 June 21. 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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