

2023 Rebate Update

Revenue Interim Committee

November 2, 2023



Income Tax Rebate Statistics (as of 10/31/23)

Rebates issued: \$482,873,770

- July 3 = start date
- July 24 = 95% of rebates issued

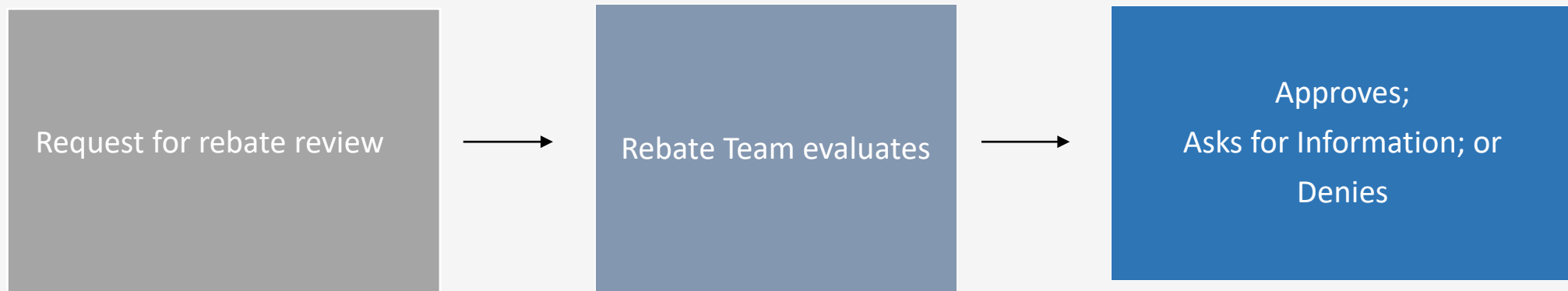
Number of rebates issued: 467,329

- Fiscal note estimated:
 - 460,125 income tax rebates (HB 192); no update in HB 816
 - \$493,713,000 (HB 816)
 - Roughly 98% of the estimated taxpayers received a rebate

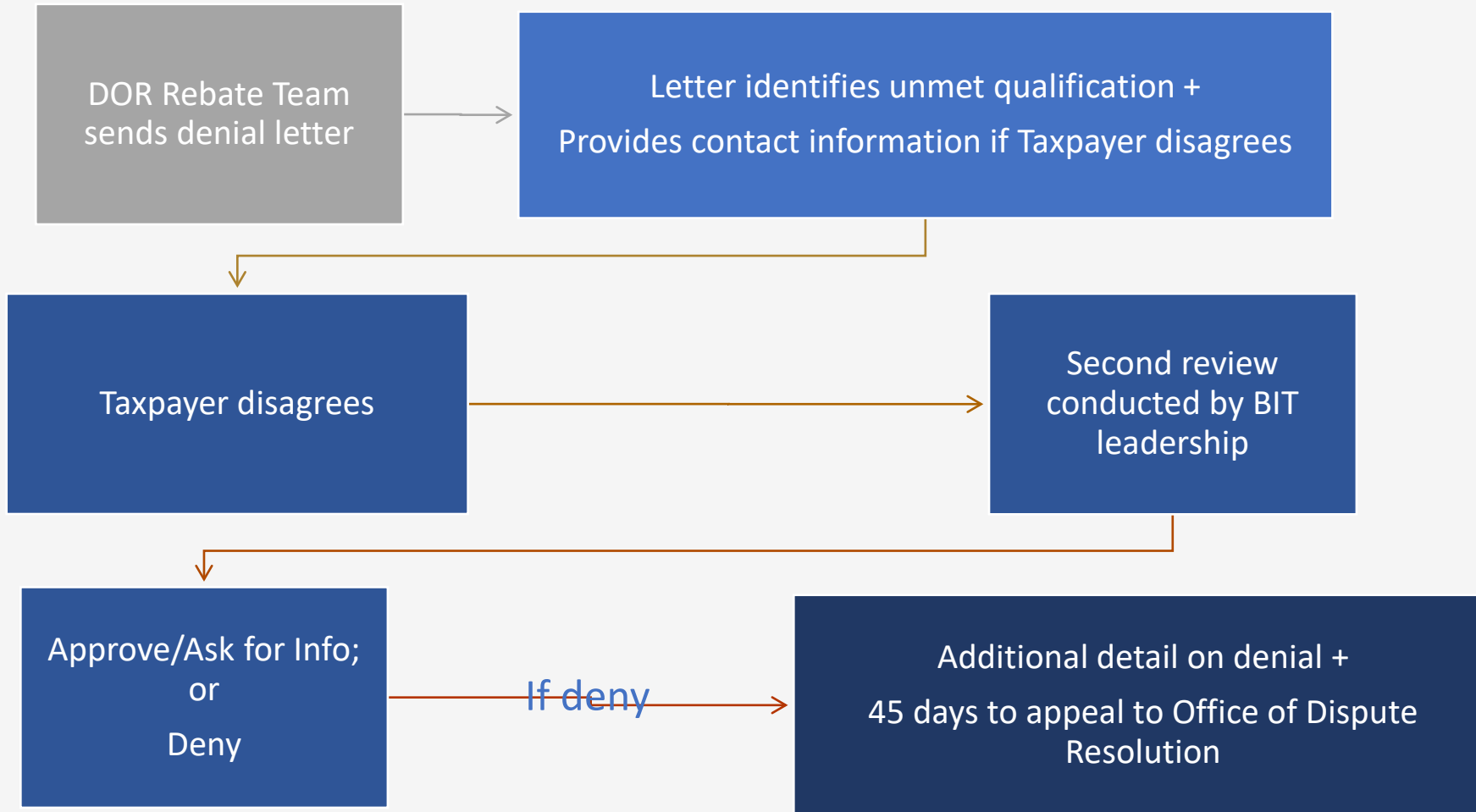
Income Tax Rebate Appeals. Step 1: Rebate Review

6,644 requests to review initial denial

- 6,337 (95.37%) concluded here
- 307 turned into appeals (4.63%)
 - 270 (88%) of these received a rebate.
 - 6: waiting for taxpayer to submit information.
 - 31: taxpayers can appeal to ODR.



Income Tax Rebate Appeals. Step 2: Appeal Process



Property Tax Rebate Statistics (as of 10/31/23)

Rebates issued: \$141,151,641

Estimated number of qualifying rebates:

- 292,000 (Fiscal note)
- 230,000-240,000 (Revised estimate)

Applications received : 227,073

Applications approved: 215,966

Applications denied: 10,927

Applications remaining to be processed/reviewed: 180

Fraudulent claims stopped: 2,723/\$1,754,299

Property Tax Rebate Applications

153,499 Applications in August

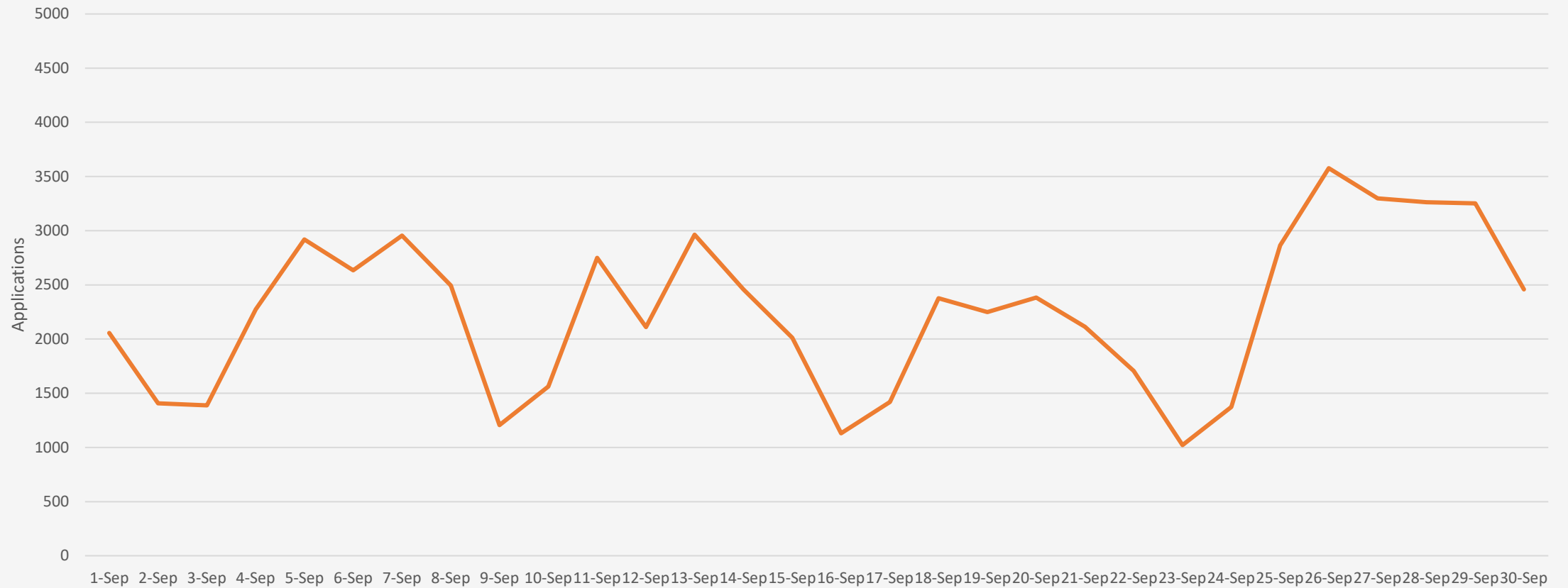
August



Property Tax Rebate Applications

67,673 Applications in September

September



Property Tax Rebate Applications

5,892 Applications in October

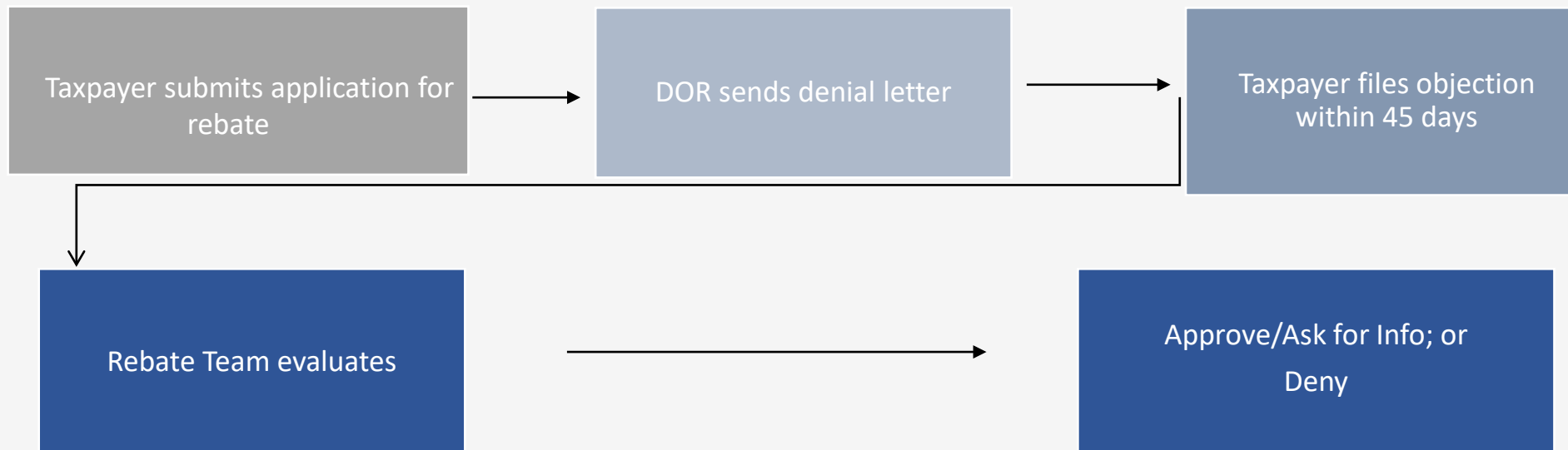
October



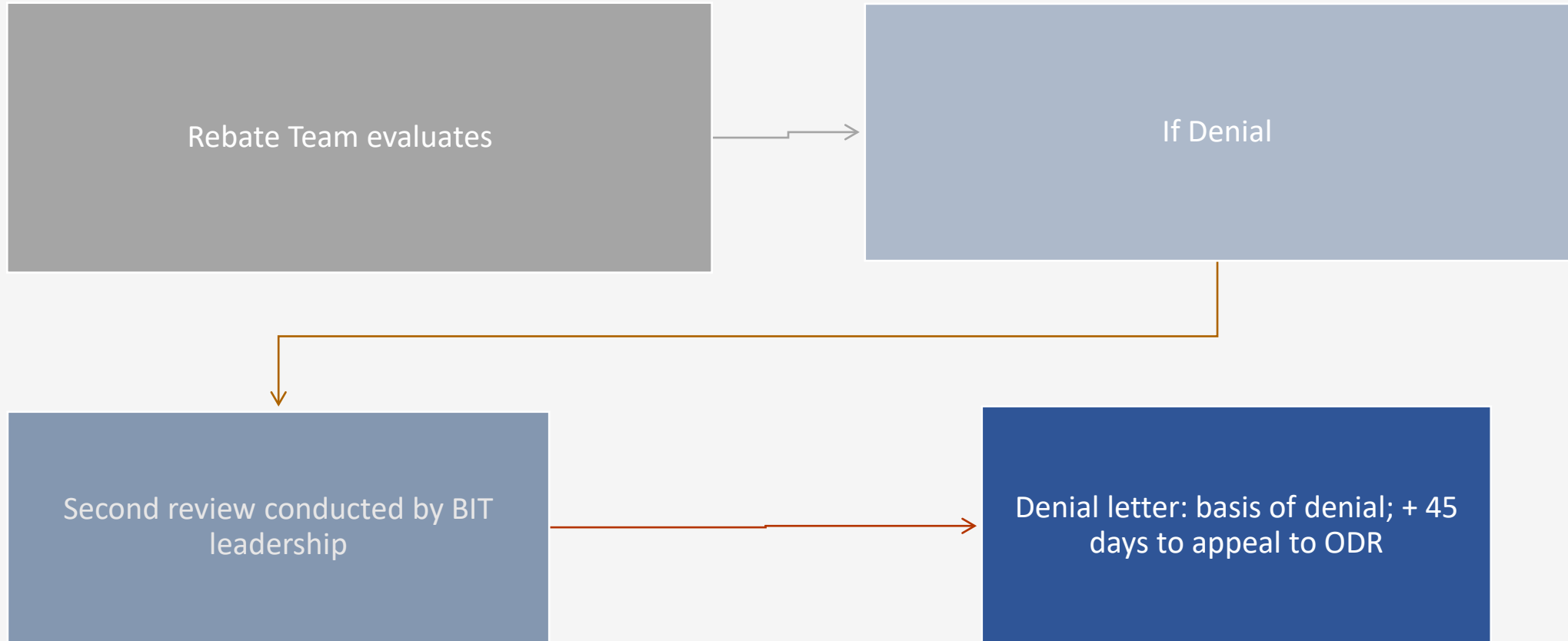
Property Tax Rebate Appeals. Step 1: Rebate Review

7,327 cases to review initial denial

- Vast majority concluded here and received a rebate
- Approx. 300 objections need to be reviewed
- 100+ have objections that will be reviewed by BIT leadership
- 2 cases pending at Office of Dispute Resolution



Property Tax Rebate Appeals. Step 2: Appeal Process



DOR's efforts

Internal Efforts:

- Creation of DOR Rebate Team
 - Approximately 25 employees across 4 divisions
- DOR internal townhall to educate all employees on both rebates;
 - Continued training for all employees, particularly in our field offices to help with denials...
 - Repeated encouragement to remind family, friends, neighbors to file a rebate application

External efforts:

- Website
 - FAQs
 - Rebate checklist
 - TAP info

DOR efforts

Website:

- “Where’s my rebate?”
- “How do I find my geocode?”
 - Geocode step by step visual/how to
- “What if I don’t have a letter id?”

Outreach

- Direct Mailings
 - Postcard (save the date): Mailed by June 20
 - Letter: Mailed by August 9
- Advertising through Stakeholders (AARP Montana; Montana Society of CPAs)
- Radio Ads (Northern Broadcasting System, Northern AG network)
- Newspaper Ads
- Television, Digital, and Social Media Ads
- Press Releases
- Flyers, posters, and business cards

“Where’s My Rebate?”

“Where’s My Rebate” searches: Income Tax Rebate

○ June:	27,628
○ July:	205,013
○ August:	43,318
○ September:	10,479
○ October:	<u>1,935</u>
Total:	288,373

“Where’s My Rebate” searches: Property Tax Rebate

○ August:	203,154
○ September:	96,954
○ October:	<u>12,108</u>
Total:	312,216

DOR's efforts

Presentations

PAD: held 60 in-person town halls at 36 locations across the state, 4 virtual zoom meetings as well as one specifically for Legislators.

- Approximately 2,800 taxpayers attended the in-person meetings plus a few hundred on the zoom calls.
- At each of these meetings the rebates were discussed as part of PAD's presentation.
- Disbursed flyers and business cards about rebates

BIT

- ABC Clinics in 16 counties; 1,000 attendees
- AARP tele-townhall
- Voices of Montana (BIT and PAD)
- Aging Horizons
- CPA annual updates
- Bozeman Senior Center (twice)
- Belgrade Senior Center
- Legislative Townhall

Rebate Team

Deceased Refund – 9,909

Request for Rebate Reviews – 6,644

Property Tax Rebate Case Reviews – 7,327

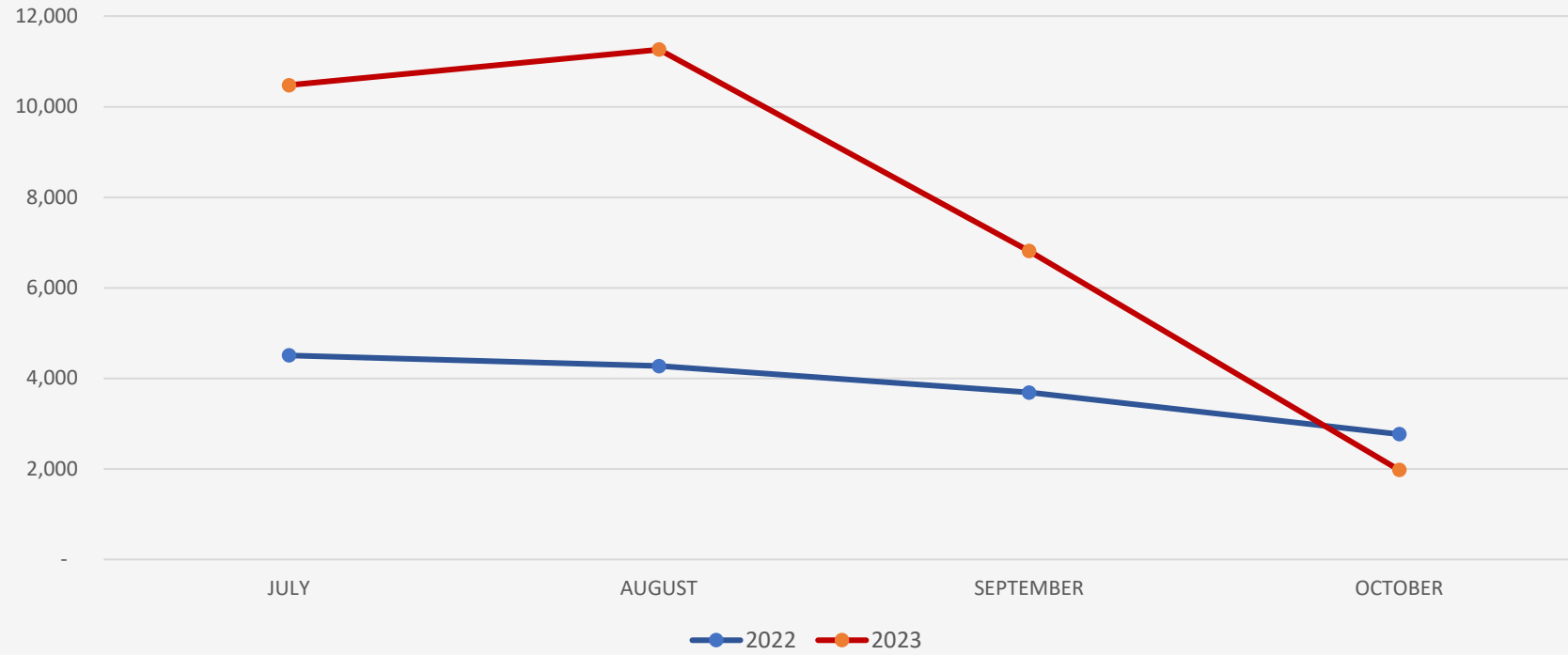
Return Errors – 2,129

Rebate Team Emails– 11,780

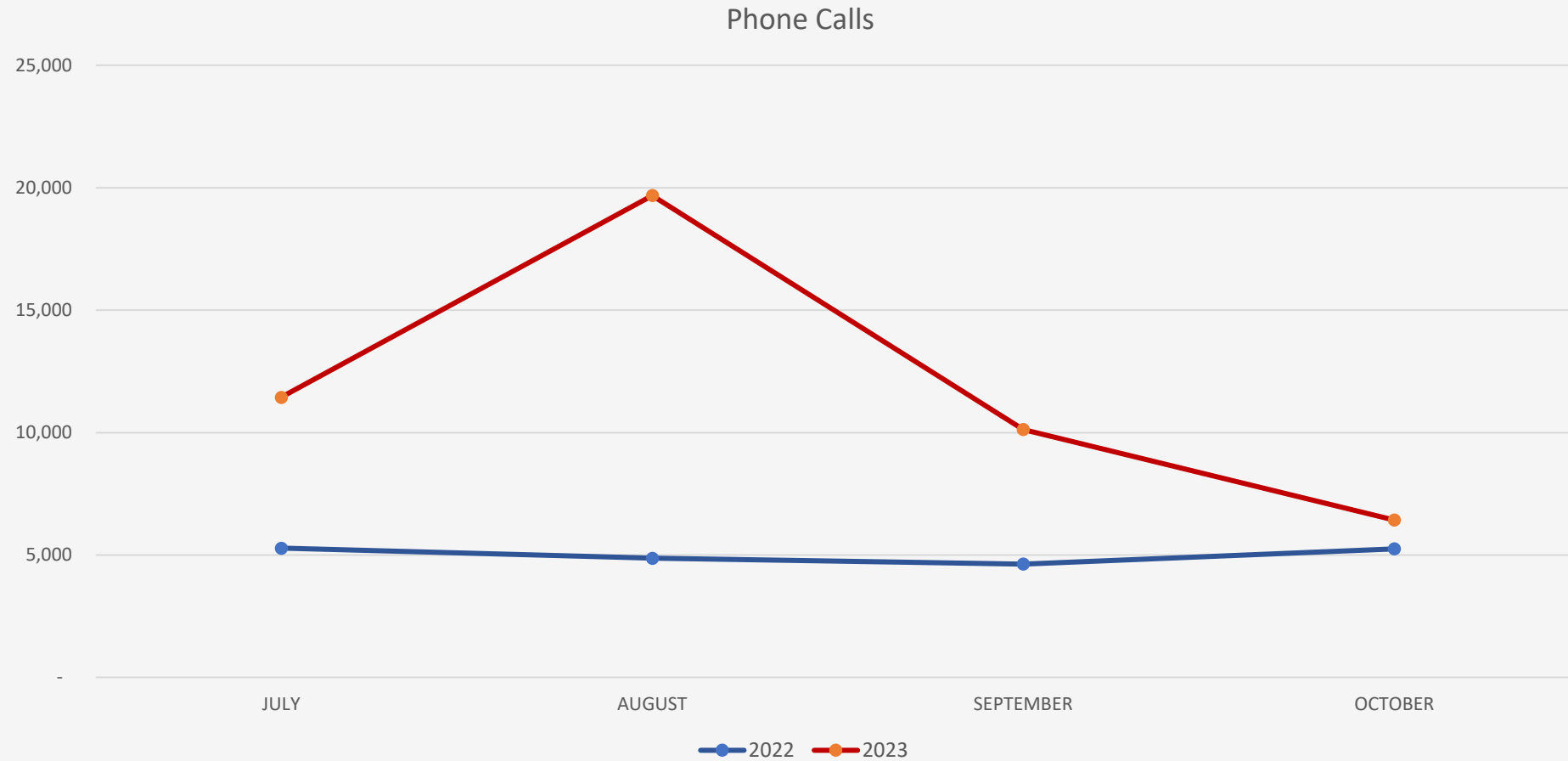
Rebate Team Calls - 4,069

Call Center Workload

Emails



Call Center Workload



Call Center Workload

Percentage of Rebate Communications to Total

