



# Revenue Interim Committee

## 68th Montana Legislature

### SENATE MEMBERS

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

### HOUSE MEMBERS

LARRY BREWSTER  
SHERRY ESSMANN  
PAUL FIELDER  
MARK THANE - Vice Chair

### COMMITTEE STAFF

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

## AGENDA

Thursday, November 2, 2023

Room 102, 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 Oversight: Montana Tax Appeal Board**  
a. Agency update  
b. Public comment\*
- 9:25 3. **Modernization & Risk Analysis Committee**  
a. Update on October meeting – Chair Beard, Vice Chair Thane, Megan Moore  
b. Preview of upcoming MARA meetings  
c. Public comment\*
- 9:40 4. **Property Tax Modernization Study**  
a. Overview of property tax litigation – Jaret Coles, Staff attorney  
b. Exempt property – Megan Moore  
c. Tax increment financing – Megan Moore  
d. Compare tax bill and assessment notice – Megan Moore  
e. 15-10-420 follow-up – Megan Moore  
f. 2007 property rebate history – Megan Moore  
g. Utility property taxes – Megan Moore  
h. Public comment\*
- 12:00 **Lunch**
- 1:00 5. **Agency Oversight: Department of Revenue**  
a. General agency overview  
b. Income and property tax rebate update  
c. Land Classification Study Working Group update  
d. Report on statewide property appeals – Kory Hofland  
e. Major case update – Dave Stewart  
f. Public comment\*
- 1:30 6. **Agency Monitoring: Administrative Rule Review**  
a. Administrative rule report -- Jaret Coles  
b. Public comment\*
- 1:45 7. **Revenue Estimating and Monitoring**

- a. Revenue update – Sam Schaefer & Revenue Team, LFD
  - b. Public comment\*
- 2:15 8. **Tax Credit Review: Property Used to Collect or Process Reclaimable Material**
- a. Overview of credit – Megan Moore
  - b. Public comment\*
  - c. Committee work session
- 3:00 9. **Tax Credit Review: Infrastructure Use Fee Credit**
- a. Requested draft legislation – Megan Moore
  - b. Public comment\*
  - c. Committee work session – recommendation
- 3:15 10. **Property Tax Modernization Study Work Session**
- a. Using Data to Identify Potential Problems – Megan Moore
  - b. Committee work session
- 4:00 11. **Public comment\*** on any other topic within the committee’s jurisdiction
- 4:15 12. **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 Wednesday, November 1. 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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