



## REVENUE INTERIM COMMITTEE 68th Montana Legislature

### SENATE MEMBERS

Becky Beard  
Greg Hertz  
Shannon O'Brien  
Jeremy Trebas

### HOUSE MEMBERS

Larry Brewster  
Sherry Essmann  
Paul Fielder  
Mark Thane

### COMMITTEE STAFF

Jaret Coles - Attorney  
LJ Jennings - Secretary  
Megan Moore - Research Analyst

# MINUTES LOG

March 22, 2024  
Capitol Room 137  
Helena, Montana

Please note: This document is a Minutes Log and provides annotation of the time elapsed between the beginning of the meeting and the time at which the item was presented or discussed, a motion was made, or a vote was taken. The narrative presented here is provided only as a guide to the audio or video recording of the meeting. The official discussion, motion, or vote is available on the audio or video archive of this meeting. The Legislature does not prepare a transcript of the meeting activities. The time designation may be used to locate the referenced discussion on the audio or video recording of this meeting.

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### MEMBERS PRESENT:

Sen. Becky Beard, Chair (R)  
Rep. Mark Thane, Vice Chair (D)  
Rep. Larry Brewster (R)  
Rep. Sherry Essmann (R)  
Rep. Paul Fielder (R)  
Sen. Greg Hertz (R)

### MEMBERS EXCUSED:

Sen. Jeremy Trebas (R)  
Sen. Shannon O'Brien (D)

### MEMBERS ABSENT:

### STAFF PRESENT:

Jaret Coles, Attorney  
Daniel Rosenberg, Secretary  
Megan Moore, Research Analyst

### AGENDA ([Attachment 1](#))

## **VISITORS' LIST ([Attachment 2](#))**

### **CALL TO ORDER/ROLL CALL**

08:00:12 Presiding Officer Becky Beard called the meeting to order at 8:00 AM. The committee secretary took roll.

### **AGENCY MONITORING: MONTANA TAX APPEAL BOARD**

08:01:11 Dave McAlpin, Chair, Montana Tax Appeal Board

[EXHIBIT1](#)

[EXHIBIT2](#)

[EXHIBIT3](#)

08:04:31 Sen. Jeremy Trebas joined the meeting.

### **Committee Questions/Discussion**

08:12:23 Presiding Officer Becky Beard

08:12:28 Dave McAlpin

### **Public Comment on Montana Tax Appeal Board**

08:12:45 None

### **REVENUE ESTIMATING AND MONITORING**

08:13:06 Sam Schaefer, Lead Fiscal Analyst, Legislative Fiscal Division (LFD)

08:14:06 Susie Lindsay, Lead Fiscal Analyst, LFD

[EXHIBIT4](#)

[EXHIBIT5](#)

08:40:09 Julia Pattin, Fiscal Analyst, LFD

### **Committee Questions/Discussion**

08:48:54 Sen. Greg Hertz

08:51:11 Vice Presiding Officer Mark Thane

### **Public Comment on Revenue Estimating and Monitoring**

08:52:53 Bob Story, Montana Taxpayers Association

### **Tax Credit Review: Qualified Endowment Tax Credit**

#### **Overview of Credit**

08:56:47 Megan Moore, Research Analyst, Legislative Services Division (LSD)

[EXHIBIT6](#)

#### **Required Report on Qualified Endowment Credit**

09:09:02 Aaron McNay, Economist, Department of Revenue (DOR)

[EXHIBIT7](#)

#### **Public Comment on Qualified Endowment Tax Credit**

09:15:32 Mary Rutherford, Montana Community Foundation

[EXHIBIT8](#)

**Work Session**

09:19:16 Megan Moore  
[EXHIBIT9](#)

**Committee Questions/Discussion**

09:20:22 Sen. Greg Hertz  
09:21:26 Vice Presiding Officer Mark Thane  
09:22:02 Presiding Officer Becky Beard

**MOTION**

09:23:18 Sen. Greg Hertz moved to retain the Qualified Endowment Credit as is.

**VOTE**

09:23:35 Carried unanimously by voice vote.

**AGENCY MONITORING: DEPARTMENT OF REVENUE (DOR)**

**Land Classification Study Working Group Update**

09:24:27 Scott Mendenhall, Deputy Director, DOR

**Committee Questions/Discussion**

09:32:36 Sen. Jeremy Trebas

**Property Appeals Update**

09:34:23 Paula Gilbert, Administrator, Property Assessment Division, DOR  
[EXHIBIT10](#)

**Major Case Update**

09:37:42 Dave Stewart, Chief Legal Counsel, DOR  
[EXHIBIT11](#)

**Committee Questions/Discussion**

09:41:43 Rep. Paul Fielder

**Required Report: Tax Credits Claimed by Student Scholarship Organizations**

09:42:14 Tony Zammit, Deputy Chief Legal Counsel, DOR  
[EXHIBIT12](#)

09:45:15 Aaron McNay

**Committee Questions/Discussion**

09:47:50 Vice Presiding Officer Mark Thane

**Analysis of Property Tax Rebates**

09:49:27 Dylan Cole, Tax Policy Analyst, Tax Policy and Research, DOR  
[EXHIBIT13](#)

**Committee Questions/Discussion**

10:21:12 Rep. Paul Fielder  
10:23:35 Vice Presiding Officer Mark Thane  
10:25:33 Sen. Jeremy Trebas  
10:26:48 Rep. Paul Fielder

**Public Comment on Department of Revenue**

10:27:57 None

**RECESS**

10:28:22 Reconvened at 10:34 a.m.

**Collection of Additional School Equalization Mills**

10:34:29 Terri Kunz, Treasurer, Jefferson County

**Committee Questions/Discussion**

10:40:08 Sen. Greg Hertz  
10:41:15 Rep. Sherry Essmann

**Collection of Additional School Equalization Mills- Cont'd**

10:42:41 Jaret Coles, Staff Attorney, LSD  
10:44:57 Terri Kunz

**Public Comment on Collection of Additional School Equalization Mills**

10:45:34 None

**AGENCY MONITORING: ADMINISTRATIVE RULE REVIEW**

10:45:51 Jaret Coles  
[EXHIBIT14](#)

**Public Comment on Administrative Rule Review**

10:46:35 None

**Public Comment on any Other Topic Within the Committee's Jurisdiction**

10:46:54 None

**Committee Work Session**

10:47:08 Megan Moore  
10:49:07 Sen. Greg Hertz  
10:50:19 Presiding Officer Becky Beard  
10:51:02 Rep. Paul Fielder  
10:51:42 Vice Presiding Officer Mark Thane  
10:52:22 Sen. Jeremy Trebas  
10:52:58 Sen. Greg Hertz  
10:53:53 Presiding Officer Becky Beard  
10:55:08 Vice Presiding Officer Mark Thane

10:56:10 Rep. Sherry Essmann  
10:57:27 Presiding Officer Becky Beard  
10:57:48 Sen. Greg Hertz  
10:58:24 Rep. Sherry Essmann  
10:58:39 Sen. Greg Hertz  
11:00:55 Presiding Officer Becky Beard  
11:01:12 Sen. Jeremy Trebas  
11:03:20 Rep. Larry Brewster  
11:04:29 Chair Becky Beard  
11:05:56 Rep. Larry Brewster  
11:06:25 Presiding Officer Becky Beard  
11:06:40 Rep. Larry Brewster  
11:06:45 Sen. Greg Hertz  
11:08:44 Presiding Officer Becky Beard  
11:09:13 Sen. Greg Hertz  
11:10:44 Vice Presiding Officer Mark Thane  
11:11:26 Presiding Officer Becky Beard  
11:12:12 Sen. Greg Hertz  
11:13:24 Presiding Officer Becky Beard  
11:13:57 Rep. Sherry Essmann  
11:15:22 Presiding Officer Becky Beard  
11:15:55 Rep. Sherry Essmann  
11:16:23 Presiding Officer Becky Beard  
11:16:43 Sen. Greg Hertz  
11:19:53 Presiding Officer Becky Beard  
11:20:09 Sen. Greg Hertz  
11:21:20 Presiding Officer Becky Beard

#### **ADJOURNMENT**

11:21:31 Presiding Officer Becky Beard adjourned the meeting.