



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

September 19, 2023

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.

Access to an electronic copy of these minutes and the audio or video recording is provided from the Legislative Branch home page at <https://leg.mt.gov>. From the home page, select the "Committees" drop down menu at the top, then select Administrative or Interim, and the appropriate committee. The written minutes log can be located by expanding the accordion menu for the date of the meeting. Links to the audio/video files can be located by selecting the Video/Audio button on the same page, then the "past/current recordings" button. From there, use the calendar to select the date of the meeting you wish to view/listen to. The written Minutes Log, along with links to the audio and video recordings, is listed by meeting date on the interim committee's web page. Each of the Exhibits is linked and can be viewed by clicking on the Exhibit of interest. All Exhibits are public information and may be printed. Please contact the Legislative Services Division at 406-444-3064 for more information.

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

MEMBERS EXCUSED:

MEMBERS ABSENT:

STAFF PRESENT:

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

AGENDA ([Attachment 1](#))

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

CALL TO ORDER/ROLL CALL

07:59:01 Presiding Officer Beard called the meeting to order at 7:59 AM. The committee secretary took roll.

REVENUE ESTIMATING AND MONITORING

Fiscal Year End Report

07:59:48 Sam Schaefer, Legislative Fiscal Division (LFD)

[EXHIBIT1](#)

Committee Discussion/Questions

08:16:56 Rep. Fielder

Fiscal Year End Report

08:20:03 Joe Baan, LFD

[EXHIBIT2](#)

[EXHIBIT3](#)

Public Comment on Revenue Estimating and Monitoring

NONE

RECESS

10:55:19 Reconvened

DEPARTMENT OF REVENUE

Town Hall Takeaways and Employee Security Concerns

08:33:03 Brendan Beatty, Director, DOR

Study on Agricultural Property Used for Recreation

08:39:49 Scott Mendenhall, DOR

[EXHIBIT4](#)

Committee Discussion/Questions

08:45:54 Presiding Officer Beard

Other Interim Working Groups

08:47:55 Derek Bell, DOR

08:55:53 Scott Mendenhall

09:00:10 Dylan Cole, DOR

[EXHIBIT5](#)

[EXHIBIT6](#)

09:12:09 Kory Hofland, DOR

[EXHIBIT7](#)

Committee Discussion/Questions

09:18:01 Sen. Hertz

Major Case Update

09:18:43 Dave Stewart, DOR

[EXHIBIT8](#)

Rebate Statistics Update

09:25:17 Derek Bell

Committee Discussion/Questions

09:30:02 Rep. Essmann

Public Comment on Department of Revenue

09:32:11 Sen. Mary Ann Dunwell, Senate District 42

09:41:17 Brenden Beatty, Director

09:44:39 Rep. Essmann

TAX CREDIT REVIEW: INFRASTRUCTURE USE FEE CREDIT

09:45:46 Megan Moore

[EXHIBIT9](#)

[EXHIBIT10](#)

Committee Discussion/Questions

10:07:47 Rep. Thane

10:08:42 Dan Villa, Director, Board of Investments

10:09:33 Sen. Hertz

10:12:07 Presiding Officer Beard

10:13:10 Derek Bell

10:15:18 David Merrien, DOR

[EXHIBIT11](#)

10:15:37 Arron McNay, DOR

Public Comment on Tax Credit

NONE

Committee Work Session

10:17:57 Megan Moore

Committee Discussion/Questions

10:19:13 Rep. Brewster

10:20:02 Sen. Hertz

10:20:10 Presiding Officer Beard

10:20:49 Rep. Essmann

10:21:32 Presiding Officer Beard

10:21:53	Sen. Trebas
10:23:46	Presiding Officer Beard
10:24:45	Dan Villa
10:26:27	Rep. Thane
10:27:01	Megan Moore
10:27:58	Dan Villa
10:29:25	Rep. Essmann
10:29:36	Rep. Thane
10:29:59	Sen. Hertz
10:31:11	Dan Villa
10:31:47	Sen. Hertz
10:32:51	Sen. Trebas
10:34:30	Presiding Officer Beard
10:36:40	Sen. O'Brien
10:37:22	Presiding Officer Beard
10:37:51	Dan Villa
10:38:03	Sen. Hertz
10:38:22	Sen. O'Brien
10:39:08	Rep. Essmann
10:40:33	Sen. O'Brien
10:41:26	Presiding Officer Beard
10:41:44	Sen. Hertz
10:42:33	Presiding Officer Beard
10:43:02	Sen. Hertz
10:45:08	Presiding Officer Beard
10:45:28	Megan Moore

RECESS

10:55:27	Reconvened
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PROPERTY TAX STUDY: EXEMPTIONS

10:55:40	David Singer, Legislative Audit Division
	EXHIBIT12
	EXHIBIT13
11:14:00	Rep. Essmann
11:15:15	Tiffany Pouliot-Harris, DOR (see exhibit 12)

Committee Discussion/Questions

11:27:06	Rep. Fielder
11:29:05	Presiding Officer Beard

Public Comment on Property Tax Study: Exemptions

11:30:21 Bob Story, Montana Taxpayers Association
11:32:03 David Singer

Committee Work Session

11:33:52 Presiding Officer Beard
11:34:09 Rep. Brewster
11:35:41 Rep. Essmann
11:36:04 Sen. Trebas
11:36:44 Megan Moore
11:37:06 Sen. Hertz
11:39:28 Megan Moore
11:39:59 Rep. Essmann
11:41:49 Presiding Officer Beard

RECESS

12:58:41 Reconvened

PROPERTY TAX STUDY: COMPARISONS

12:58:57 Megan Moore
[EXHIBIT14](#)
13:10:44 Sen. Hertz

Committee Discussion/Questions

13:10:55 Rep. Thane
13:11:29 Megan Moore
13:12:17 Presiding Officer Beard
13:12:22 Rep. Thane
13:12:42 Sen. Hertz
13:14:24 Megan Moore
13:15:08 Sen. Trebas
13:16:04 Megan Moore
[EXHIBIT15](#)
13:17:25 Julia Pattin, LFD
[EXHIBIT16](#)
13:51:22 Kirk Swimley, LFD
13:52:00 Julia Pattin (see exhibit 16)
13:53:48 Megan Moore (see exhibit 15)

RECESS

14:18:59 Reconvened

Committee Discussion/Questions

14:19:08 Rep. Thane

14:20:21 Megan Moore
14:20:43 Sen. Hertz
14:21:33 Rep. Brewster
14:23:27 Sen. Trebas
14:24:14 Rep. Essmann
14:24:49 Megan Moore
14:25:02 Rep. Fielder
14:28:27 Sen. Trebas
14:29:31 Megan Moore
14:29:53 Rep. Thane
14:30:54 Presiding Officer Beard
14:32:36 Megan Moore
14:33:08 Sen. Hertz
14:33:55 Presiding Officer Beard
14:34:55 Sen. Hertz
14:36:23 Megan Moore

Public Comment on Property Tax Study: Comparisons

14:38:06 Bob Story
[EXHIBIT17](#)

ADMINISTRATIVE MATTERS

Revised Work Plan

14:42:11 Megan Moore
[EXHIBIT18](#)
[EXHIBIT19](#)

Committee Work Session

14:46:17 Rep. Thane
14:46:51 Megan Moore
14:47:42 Sen. Hertz
14:48:26 Sen. Trebas
14:49:09 Rep. Fielder
14:50:34 Presiding Officer Beard
14:51:33 Megan Moore

MOTION

14:56:12 Vice Presiding Office Thane moved to adopt the workplan.

Discussion on the Motion

14:56:20 Rep. Essmann

14:56:30 Sen. Hertz
14:57:13 Presiding Officer Beard
14:58:02 Rep. Essmann
14:58:21 Megan Moore
14:58:48 Presiding Officer Beard

Vote:

14:59:58 Carried unanimously by voice vote.
14:59:29 Presiding Officer Beard
14:59:48 Megan Moore

Committee Discussion/Questions

15:02:03 Sen. Trebas

Public Comment on Work Plan

None

Public Comment on Any Topic Under the Committee's Jurisdiction

15:04:44 Bob Story
[EXHIBIT20](#)

ADJOURNMENT

15:15:33 Presiding Officer Beard adjourned the meeting.