



# Revenue and Transportation Interim Committee

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## 59th Montana Legislature

### SENATE MEMBERS

JIM ELLIOTT--Chair  
GREGORY BARKUS  
JERRY BLACK  
KIM GILLAN  
SAM KITZENBERG  
KEN TOOLE

### HOUSE MEMBERS

KARL WAITSCHIES--Vice Chair  
JILL COHENOUR  
CYNTHIA HINER  
BOB LAKE  
DAVE MCALPIN  
PENNY MORGAN

### COMMITTEE STAFF

JEFF MARTIN, Lead Staff  
LEE HEIMAN, Staff Attorney  
DAWN FIELD, Secretary

## REVISED AGENDA--REVENUE AND TRANSPORTATION COMMITTEE December 2, 2005, 8 a.m., Room 137, State Capitol, Helena MT

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

- 8:00 1. Call to order -- roll call-- approval of Sept. 30 committee meeting minutes--**Sen. Jim Elliott, Chair**
- 8:05 2. Revenue estimates for special session--**Committee, staff, and OBPP discussion**
- 8:20 3. House Joint Resolution 44 study of property taxation of oil and natural property
- a. Overview and background report--**Jeff Martin, Committee staff**
  - b. Overview of central assessment of property for property tax purposes--**Gene Walborn, Administrator, Department of Revenue**
  - c. Issues related to central assessment--**Lee Heiman, Staff attorney**
    - i. First Judicial District Court ruling on DOR central assessment rule
    - ii. Central assessment and the classification of property
  - d. Operations of natural gas production companies
    - > Fidelity Exploration and Production Co.--**John Alke, Attorney**
    - > Omimex Canada, Ltd--**Dan Bermingham, Land Manager**
  - e. Committee discussion

--BREAK--

- 10:50 4. Background report on corporation income taxes--**Jeff Martin, Committee staff**
- 11:30 5. Department of Revenue reports--**Dan Bucks, Director, Department of Revenue**
- a. Reorganization of the Department of Revenue
  - b. List of taxpayers with substantial tax delinquencies posted on Internet
  - c. Pending federal tax legislation that would affect Montana

--LUNCH--

- 1:00 6. Reappraisal of agricultural land update--**Dan Bucks, Director, Department of Revenue**
- a. Status of agricultural advisory committee and Department of Revenue work plan for agricultural land reappraisal
  - b. possible reclassification of agricultural land by use based on DOR pilot project

--OVER--

- 1:30 7. Department of Transportation reports--**Jim Lynch, Director, Department of Transportation**
- a. Alternative road design
  - b. Implications for highway funding if gas tax suspended
- 2:00 8. Quality Schools Committee education funding update--**Rep. Bob Lake, Committee liaison with Quality Schools Committee**
- 2:30 9. Public comment on topics within the purview of the committee
- 2:45 10. Other business--member issues--schedule next meeting(s)--instructions to staff
11. Adjourn

**For more information about the Revenue and Transportation Committee, visit the website at <http://www.leg.state.mt.us> and follow the interim committee links.**

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