



Revenue and Transportation Interim Committee

60th Montana Legislature

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JEFF MARTIN, Lead Staff
LEE HEIMAN, Staff Attorney
FONG HOM, Secretary

TENTATIVE AGENDA--REVENUE AND TRANSPORTATION COMMITTEE--DECEMBER 6-7

Thursday, December 6, 2007, 8 a.m.

Room 137, State Capitol

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

Public comment follows each agenda item.

- 8:00 1. Revenue and Transportation Committee call to order--roll call--approval of September 19 committee meeting minutes--**Sen. Jim Peterson, Chair**
- 8:05 2. General fund revenue collection report--**Terry Johnson, Legislative Fiscal Division**
- 8:50 3. Review of May 2007 special session HB 9 property tax credit
- a. legal memo regarding the trigger language for property tax income tax credit--**Lee Heiman, staff attorney**
 - b. update on filing for declaratory judgement (filed in the First Judicial District, Helena) that the HB 9 trigger was not met--**Lee Heiman**
 - c. committee discussion
- 9:30 4. Demographic and economic trends in Montana--**Larry Swanson, Director, O'Connor Center for the Rocky Mountain West**
- 11:15 5. Administrative rule review--**Lee Heiman**
6. Public comment on topics within the purview of the committee
- 11:45 7. Recess to attend Montana Taxpayers Association annual meeting

Friday, December 7, 2007, 7:30 a.m.

Room 137, State Capitol

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

Public comment follows each agenda item.

- 7:30 1. Revenue and Transportation Committee call to order--roll call--**Sen. Jim Peterson**
- 7:35 2. Perspectives on state conformity with federal income tax laws
- a. Harley Duncan, Federation of Tax Administrators (by phone)
 - b. Dan Bucks, Department of Revenue
 - c. George Olson, Montana Society of Certified Public Accountants
- OVER--**
- 9:15 3. SJR 31 study of school funding and property taxes

- a. sponsor discussion of school funding and property tax relief proposal--**Sen. Jeff Essmann**
- b. update on SJR 31 study plan--**Jeff Martin, committee staff**
- c. legal analysis of creating separate state school equalization district for certain classes of property--**Lee Heiman, staff attorney**
- d. school funding overview
 - i. school budgeted funds--**Madalyn Quinlan, Office of Public Instruction**
 - ii. school revenue sources--**Dan Dodds, Department of Revenue**
 - iii. school funding models and parameters--**Jim Standaert, Legislative Fiscal Division**

-- LUNCH --

- 1:00 4. Committee discussion of role of SJR 31 and HB 488 subcommittees
- 1:30 5. Department of Revenue reports--**Dan Bucks, Director, DOR**
 - a. update on development of tax increment financing rules
 - b. report on meeting with Montana Society CPAs regarding tax administration
 - c. electronic filing progress report and implications or services to citizens and businesses, DOR efficiency and policy information for legislators
 - d. mineral royalty income withholding implementation update
 - e. restaurant beer and wine license update and potential future issues
 - f. tax compliance update and issues
 - g. reappraisal update and issues, including new computer system
 - h. \$400 refund update and litigation including centrally assessed property appeals
 - i. other reports
- 2:30 6. Department of Transportation reports--**Jim Lynch, Director, MDT**
 - a. Highway revenue account
 - b. updates from September 19 meeting--traffic lights, reciprocity of licensing motor vehicles
- 3:30 7. Agenda items for next meeting
- 8. Public comment on topics within the purview of the committee
- 9. Other business--member issues--confirm next meeting--instructions to staff
- 4:00 10. Adjourn

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