**Revenue and Transportation Interim Committee**

**63rd Montana Legislature**

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**COMMITTEE STAFF**
MEGAN MOORE, Lead Staff
JARET COLES, Staff Attorney
FONG HOM, Secretary

## TENTATIVE AGENDA
## Wednesday & Thursday, December 4-5, 2013
## Room 137, State Capitol

### Wednesday, December 4
*Agenda times are approximate. Some items may take more or less time than is indicated.*
*Public comment follows each agenda item.*

9:00    1.    Call to order -- roll call -- Sen. Christine Kaufmann, Committee Chair

9:05    2.    SJR 23 study: Taxpayer Appeal Process
- a.   Information requested at October meeting -- Megan Moore
  - i.   Data availability
  - ii.   States with statewide property tax
  - iii.   Trends in other state taxpayer appeal processes
  - iv.   State Tax Appeal Board budget
  - v.   Comparison of American Bar Association model tribunal statute with Montana law -- Karen Powell, Chair, State Tax Appeal Board
  - vi.   Use of Office of Dispute Resolution record in State Tax Appeal Board -- Jaret Coles, staff attorney
  - vii.   Information requests of Department of Revenue -- Dan Whyte, Department of Revenue

10:15    b.   Public comment: Identifying issues related to non-property tax appeals
  - i.   *Chair will set time limits based on available time and number of parties wishing to testify.*

10:45    c.   Public comment: Identifying issues related to property tax appeal process (excluding centrally assessed property)
  - i.   *Chair will set time limits based on available time and number of parties wishing to testify.*

12:00    Lunch Break

1:00    2.    SJR23 study (continued)
- d.   History of Taxpayer appeal process -- Megan Moore
- e.   Committee direction to staff

| 1:45 | 3. | Department of Revenue reports -- Mike Kadas, Director, Department of Revenue |
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|      |    | a.    Department operational efficiencies (request of Rep. Ballance) |
|      |    | b.    Litigation report |
|      |    | c.    Emerging issues |

2:20    4.    Report on tax credit for planned gifts made to qualified charitable endowments -- Aaron McNay, Economist, Department of Revenue

2:35    5.    Report on tax credit for blending biodiesel fuel -- Rose Bender, Economist, Department of Revenue

2:50    6.    Department of Transportation report -- Duane Williams, Director of Motor Carrier Services, Department of Transportation
    a.    Report on refund for biodiesel sold
    b.    Report on inspection of diesel-powered vehicles to determine compliance with special fuel laws and impact on highway fund

3:10    7.    SJR 26 study: Movement of Oversize Loads
    a.    Movement of oversize loads in other states and provinces -- Megan Moore
    b.    Movement of oversize loads in Montana and other jurisdictions -- James McCord, Bay Ltd.
    c.    Montana statutory authority and commerce corridors -- Duane Williams, Director of Motor Carrier Services, Department of Transportation
    d.    Committee direction to staff

4:30    8.    Administrative rule review -- Jaret Coles, staff attorney

4:45    9.    Public comment on any other topic within the committee's jurisdiction

### Thursday, December 5
*Agenda times are approximate. Some items may take more or less time than is indicated.*
*Public comment follows each agenda item*

8:00    10.    General Fund Status report with updated revenue trends -- Amy Carlson, Legislative Fiscal Analyst; Stephanie Morrison, Legislative Fiscal Division; and Legislative Fiscal Division staff

11:00    11.    Public comment on any other topic within the committee's jurisdiction

    Other business -- next meeting date -- instructions to staff

    Adjourn

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