



## REVENUE INTERIM COMMITTEE 69th Montana Legislature

### SENATE MEMBERS

Becky Beard  
Dave Fern  
Greg Hertz  
Mike Yakawich

### HOUSE MEMBERS

Larry Brewster  
Ed Byrne  
Valerie Moore  
James Reavis  
Mark Thane

### COMMITTEE STAFF

Megan Moore – Lead Staff  
Jaret Coles – Legal Staff  
Jolanda Songer - Secretary

# MINUTES LOG

February 23, 2026  
Day 1 - Capitol Room 102 & Zoom  
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:

Rep. Larry Brewster, Presiding Officer (R)  
Sen. Dave Fern, Vice Presiding Officer (D)  
Sen. Becky Beard (R)  
Rep. Ed Byrne (R)  
Rep. Valerie Moore (R)  
Rep. James Reavis (D)  
Rep. Mark Thane (D)  
Sen. Mike Yakawich (R)

### MEMBERS EXCUSED:

Sen. Greg Hertz (R)

### MEMBERS ABSENT:

### STAFF PRESENT:

Megan Moore, Lead Staff  
Jaret Coles, Legal Staff  
Jolanda Songer, Secretary

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

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

**CALL TO ORDER/ROLL CALL**

10:30:15 Presiding Officer Larry Brewster called the meeting to order at 10:30 AM. The committee secretary took roll.

**VOTED LEVIES & BONDS STUDY**

**Overview of Collection Efforts**

10:30:57 Megan Moore, Lead Staff, Legislative Services Division (LSD)

**School District Levies and Bonds Data Collection**

10:31:50 Shelley Turner, Executive Director, Montana Association of School Business Officials (MASBO)

[EXHIBIT 1](#)

**Committee Questions / Discussion**

10:41:10 Sen. Mike Yakawich

10:41:41 Shelley Turner, MASBO

**Initial Data Analysis**

10:42:27 Megan Moore, LSD

[EXHIBIT 2](#)

**Committee Questions / Discussion**

11:01:55 Rep. Mark Thane

11:02:11 Megan Moore, LSD

**Senate Bill 204 Overview**

11:02:40 Megan Moore, LSD

[EXHIBIT 3](#)

**Committee Questions / Discussion**

11:05:25 Vice Presiding Officer Dave Fern

11:06:00 Megan Moore, LSD

(See Exhibit 2)

11:07:13 Rep. Ed Byrne

11:07:40 Vice Presiding Officer Dave Fern

11:09:14 Sen. Becky Beard

11:10:52 Rep. Mark Thane

11:12:15 Presiding Officer Larry Brewster

### **Public Comment**

- 11:13:49 Kelly Lynch, Executive Director, Montana League of Cities and Towns  
11:16:42 Carter Marsh, Montana Professional Firefighters  
11:18:45 Bob Story, Executive Director, Montana Taxpayers Association

### **Committee Questions / Discussion**

- 11:22:12 Sen. Mike Yakawich  
11:23:06 Megan Moore, LSD  
11:23:28 Presiding Officer Larry Brewster  
11:24:51 Vice Presiding Officer Dave Fern  
11:26:38 Megan Moore, LSD  
11:27:38 Rep. James Reavis  
11:27:52 Sen. Becky Beard  
11:28:39 Rep. Ed Byrne  
11:28:56 Megan Moore, LSD  
11:29:10 Rep. Mark Thane  
11:30:11 Presiding Officer Larry Brewster  
11:30:16 Megan Moore, LSD

### **PUBLIC COMMENT ON ANY OTHER TOPIC WITHIN THE COMMITTEE'S JURISDICTION**

- 11:31:00 Jenny Buddenborg, Executive Director, Preserve Montana  
[EXHIBIT 4](#)  
11:35:14 Bob Story, Executive Director, Montana Taxpayers Association  
[EXHIBIT 5](#)  
11:39:35 Randy Hafer, Owner and Co-Founder, High Plains Architects  
  
11:43:26 **Recessed**  
13:00:11 **Reconvened**

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

- 13:00:43 Brendan Beatty, Director, DOR

### **Major Case Update**

- 13:03:03 Tony Zammit, Deputy Chief Legal Counsel, DOR  
[EXHIBIT 6](#)  
[EXHIBIT 7](#)

### **Reappraisal Update**

- 13:06:54 Bryce Kaatz, Compliance Executive, Property Assessment Division, DOR  
[EXHIBIT 8](#)

**Committee Questions / Discussion**

13:09:56 Sen. Becky Beard

13:10:19 Bryce Kaatz, DOR

**Income Tax Season Update**

13:12:09 Jake Ford, Bureau Chief, Withholding and Individual Income Tax Processing Bureau, DOR

**Committee Questions / Discussion**

13:16:55 Rep. Mark Thane

13:17:15 Jake Ford, DOR

**Public Comment**

13:17:56 None

**REQUIRED REPORTS: DEPARTMENT OF REVENUE (DOR)****Introduction to Required Reports**

13:18:40 Megan Moore, Lead Staff, Legislative Services Division (LSD)

**List of Student Scholarship Organizations (15-30-3112)**

13:19:33 Jake Ford, Bureau Chief, Withholding and Individual Income Tax Processing Bureau, DOR

[EXHIBIT 9](#)

[EXHIBIT 10](#)

**Committee Questions / Discussion**

13:25:54 Rep. James Reavis

13:26:29 Jake Ford, DOR

13:27:02 Rep. Mark Thane

13:27:36 Jake Ford, DOR

13:28:15 Rep. Ed Byrne

13:28:43 Jake Ford, DOR

**Contributions to a Qualified Endowment (15-1-230)**

13:29:35 Aaron McNay, Tax Policy and Research, DOR

[EXHIBIT 11](#)

**Committee Questions / Discussion**

13:33:30 Vice Presiding Officer Dave Fern

13:33:44 Aaron McNay, DOR

**Public Comment**

13:35:14 Bob Story, Executive Director, Montana Taxpayers Association

## **IMPLEMENTATION OF SB 542/HB 231**

### **Update on Administration**

13:37:36 Bryce Kaatz, Compliance Executive, Property Assessment Division, Department of Revenue (DOR)

### **Committee Questions / Discussion**

13:41:41 Rep. Mark Thane  
13:41:56 Bryce Kaatz, DOR  
13:42:08 Rep. James Reavis  
13:42:26 Bryce Kaatz, DOR  
13:45:17 Sen. Mike Yakawich  
13:45:40 Bryce Kaatz, DOR  
13:48:04 Sen. Becky Beard  
13:48:21 Bryce Kaatz, DOR  
13:49:32 Vice Presiding Officer Dave Fern  
13:49:54 Bryce Kaatz, DOR  
13:52:32 Rep. Mark Thane  
13:52:49 Bryce Kaatz, DOR  
13:55:21 Rep. James Reavis  
13:55:58 Bryce Kaatz, DOR

### **Legal Analysis of Property Tax Classes and Rates**

13:57:28 Jaret Coles, Legal Staff, Legislative Services Division (LSD)

[EXHIBIT 12](#)

### **Committee Questions / Discussion**

14:11:59 Rep. Ed Byrne  
14:12:53 Jaret Coles, LSD  
14:13:57 Sen. Becky Beard  
14:15:17 Jaret Coles, LSD  
14:16:44 Vice Presiding Officer Dave Fern  
14:17:27 Jaret Coles, LSD  
14:18:46 Rep. James Reavis  
14:19:34 Jaret Coles, LSD

### **Ballot or Resolution Language Estimating Property Tax Impacts (PD 5)**

14:21:23 Megan Moore, Lead Staff, LSD

[EXHIBIT 13](#)

[EXHIBIT 14](#)

### **Committee Questions / Discussion**

14:26:40 Vice Presiding Officer Dave Fern

14:27:03 Rep. James Reavis  
14:27:54 Rep. Mark Thane  
14:28:47 Vice Presiding Officer Dave Fern  
14:29:16 Rep. Ed Byrne

**Eligibility for State Property Tax Assistance (PD 4)**

14:29:57 Megan Moore, LSD

[EXHIBIT 15](#)

**Committee Questions / Discussion**

14:34:28 Rep. James Reavis  
14:34:51 Megan Moore, LSD  
14:36:10 Vice Presiding Officer Dave Fern  
14:36:24 Sen. Becky Beard  
14:36:40 Megan Moore, LSD  
14:37:11 Rep. Ed Byrne  
14:38:21 Megan Moore, LSD  
14:39:09 Presiding Officer Larry Brewster  
14:39:21 Vice Presiding Officer Dave Fern

**Public Comment**

14:40:00 Rose Bender, Director of Research, Montana Budget and Policy Center  
[EXHIBIT 16](#)  
14:42:55 Jennifer Olson, Government Affairs Director, Montana League of Cities and Towns  
14:46:11 Bob Story, Executive Director, Montana Taxpayers Association

**Action on Provisional Drafts**

14:50:53 Megan Moore, LSD

**Committee Questions / Discussion**

14:51:15 Rep. James Reavis  
14:52:13 Rep. Ed Byrne  
14:52:29 Bryce Kaatz, DOR  
14:53:10 Presiding Officer Larry Brewster  
14:53:38 Sen. Becky Beard  
14:54:00 Megan Moore, LSD

**Motion**

14:54:21 Sen. Becky Beard moved to consider moving forward with an interim committee bill on PD0004.

**Discussion on the Motion**

14:54:33 None

**Vote**

14:54:37 Carried unanimously by voice vote with Sen. Greg Hertz voting 'yes' by proxy.

14:55:30 **Carrier: Sen. Becky Beard**

**REAL PROPERTY TAX EXEMPTIONS PERFORMANCE AUDIT****Follow-up Real Property Tax Exemptions**

14:56:11 David Singer, Management and Program Analyst, Legislative Audit Division (LAD)

[EXHIBIT 17](#)

**Committee Questions / Discussion**

15:02:50 Sen. Becky Beard

15:03:11 Megan Moore, Lead Staff, Legislative Services Division (LSD)

15:05:01 Vice Presiding Officer Dave Fern

15:05:42 Megan Moore, LSD

15:06:48 Sen. Becky Beard

15:07:34 Presiding Officer Larry Brewster

**Agency Comments**

15:08:36 Bryce Kaatz, Compliance Executive, Property Assessment Division, DOR

**Public Comment**

15:09:13 None

**Committee Questions / Discussion**

15:09:32 Megan Moore, LSD

15:10:11 Presiding Officer Larry Brewster

**IN RECESS UNTIL FEBRUARY 24, 2026, AT 8:00 A.M.**

Recessed: 15:10:52