



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 24, 2026
Day 2 - 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.

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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

08:00:53 Presiding Officer Larry Brewster called the meeting to order at 8:00 AM. The committee secretary took roll.

AGENCY MONITORING: MONTANA TAX APPEAL BOARD (MTAB)

Appeals Update

08:02:08 Travis Brown, Chair, MTAB

[EXHIBIT 18](#)

Committee Questions / Discussion

08:11:03 Vice Presiding Officer Dave Fern

08:11:55 Presiding Officer Larry Brewster

08:12:13 Rep. James Reavis

08:12:29 Travis Brown, MTAB

Public Comment

08:13:07 None

REVENUE ESTIMATING AND MONITORING

General Fund Year-to-Date Revenue Update

08:13:36 Sam Shaefer, Lead Fiscal Analyst, Legislative Fiscal Division (LFD)

[EXHIBIT 19](#)

Committee Questions / Discussion

08:21:02 Sen. Becky Beard

08:21:36 Sam Shaefer, LFD

08:24:12 Rep. Mark Thane

08:24:21 Sam Shaefer, LFD

General Fund Year-to-Date Revenue Update - Continued

08:24:29 Sam Shaefer, LFD

Committee Questions / Discussion

08:29:24 Rep. Mark Thane

08:29:51 Sam Shaefer, LFD

General Fund Year-to-Date Revenue Update - Continued

08:30:12 Sam Shaefer, LFD

Public Comment

08:38:38 Julie Barklow

Committee Questions / Discussion

08:39:50 Rep. Mark Thane
08:40:06 Sam Shaefer, LFD
08:42:13 Sen. Mike Yakawich
08:42:51 Sam Shaefer, LFD
08:44:18 Rep. Ed Byrne
08:44:32 Sam Shaefer, LFD

PROPERTY CLASSIFICATION STUDY**Introduction**

08:47:10 Megan Moore, Lead Staff, Legislative Services Division (LSD)

Modeling Requests and Tool

08:47:50 Kurt Swimley, Fiscal Analyst, Legislative Fiscal Division (LFD)
[EXHIBIT 20](#)
[EXHIBIT 21](#)

Committee Questions / Discussion

08:56:20 Sen. Mike Yakawich
08:56:26 Kurt Swimley, LFD

Modeling Requests and Tool - Continued

08:57:37 Kurt Swimley, LFD
(See Exhibit 21)

Committee Questions / Discussion

09:04:33 Rep. James Reavis
09:05:07 Vice Presiding Officer Dave Fern
09:05:31 Kurt Swimley, LFD
09:07:00 Rep. Mark Thane
09:07:26 Kurt Swimley, LFD
09:07:35 Sen. Mike Yakawich
09:08:01 Kurt Swimley, LFD
09:08:32 Megan Moore, LSD

Public Comment

09:09:40 Bob Story, Executive Director, Montana Taxpayers Association
09:14:15 Rose Bender, Director of Research, Montana Budget and Policy Center
09:16:23 Julia Barklow
(See Additional Documents)

Committee Questions / Discussion

09:19:42 Megan Moore, LSD
09:19:55 Presiding Officer Larry Brewster

09:20:23 Rep. James Reavis
09:20:47 Megan Moore, LSD
09:21:51 Jaret Coles, Legal Staff, Legislative Services Division
09:22:47 Vice Presiding Officer Dave Fern
09:24:06 Rep. Mark Thane
09:24:24 Presiding Officer Larry Brewster
09:24:37 Megan Moore, LSD
09:25:10 Sen. Becky Beard
09:27:20 Presiding Officer Larry Brewster
09:27:44 Rep. James Reavis
09:28:29 Megan Moore, LSD

09:29:00 **Recessed**

09:53:33 **Reconvened**

TAX CREDIT REVIEW: ELDERLY HOMEOWNER AND RENTER CREDIT

Overview of Credit

09:53:48 Megan Moore, Lead Staff, Legislative Services Division (LSD)

[EXHIBIT 22](#)

Committee Questions / Discussion

10:03:50 Rep. Ed Byrne
10:03:55 Megan Moore, LSD
10:04:04 Sen. Mike Yakawich
10:04:19 Megan Moore, LSD
10:05:25 Vice Presiding Officer Dave Fern

Overview of Credit - Continued

10:05:57 Megan Moore, LSD
(See Exhibit 22)

Committee Questions / Discussion

10:20:55 Rep. Mark Thane

Overview of Credit - Continued

10:21:22 Megan Moore, LSD
(See Exhibit 22)

Committee Questions / Discussion

10:26:15 Vice Presiding Officer Dave Fern

Public Comment

10:27:26 Rose Bender, Montana Budget and Policy Center
10:29:51 Bob Story, Montana Taxpayers Association

10:32:00 Megan Moore, LSD

Committee Questions / Discussion

10:32:23 Sen. Mike Yakawich
10:33:21 Megan Moore, LSD
10:33:52 Rep. Ed Byrne
10:34:45 Megan Moore, LSD
[EXHIBIT 23](#)
10:39:35 Sen. Becky Beard
10:42:34 Presiding Officer Larry Brewster
10:42:50 Vice Presiding Officer Dave Fern
10:44:06 Rep. Mark Thane
(See Exhibit 22)
10:46:07 Sen. Becky Beard

Recommendations

10:47:23 Presiding Officer Larry Brewster
10:47:36 Megan Moore, LSD
[EXHIBIT 24](#)

Committee Questions / Discussion

10:48:53 Rep. James Reavis
10:50:19 Vice Presiding Officer Dave Fern
10:51:54 Rep. Ed Byrne
10:53:30 Rep. Valerie Moore
10:53:56 Rep. Mark Thane

Motion

10:54:18 Rep. Mark Thane moved to continue the credit and take on the responsibility to consider an amendment.

Discussion on the Motion

10:54:38 Sen. Becky Beard
10:55:11 Presiding Officer Larry Brewster
10:55:39 Megan Moore, LSD

Withdrawal of the Motion

10:56:09 Rep. Mark Thane

Recommendations - Continued

10:56:29 Megan Moore, LSD

Committee Questions / Discussion

10:57:45 Rep. James Reavis
10:58:00 Megan Moore, LSD
10:58:24 Vice Presiding Officer Dave Fern
10:58:57 Sen. Becky Beard
10:59:30 Rep. Mark Thane
11:00:00 Megan Moore, LSD

Recommendations - Continued

11:01:51 Megan Moore, LSD

Committee Questions / Discussion

11:02:20 Rep. James Reavis
11:02:39 Presiding Officer Larry Brewster
11:02:45 Megan Moore, LSD
11:03:27 Sen. Becky Beard
11:03:48 Jake Ford, Bureau Chief, Income and Withholding Taxes Bureau, Department of Revenue (DOR)
11:05:39 Rep. Mark Thane
11:06:02 Jake Ford, DOR
11:06:16 Sen. Mike Yakawich
11:06:47 Jake Ford, DOR
11:08:32 Rep. Ed Byrne
11:09:29 Jake Ford, DOR

AGENCY MONITORING: ADMINISTRATIVE RULE REVIEW

11:09:57 Jaret Coles, Legal Staff, Legislative Services Division (LSD)
[EXHIBIT 25](#)

Committee Questions / Discussion

11:15:54 None

Public Comment

11:15:59 None

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

11:16:13 None

11:16:46 **Recessed**

13:00:04 **Reconvened**

SJ 8: SPECIAL DISTRICT STUDY

Introduction of Agenda Item

13:00:22 Megan Moore, Lead Staff, Legislative Services Division (LSD)

Theory of Special Districts

13:01:03 Ashley Kent, Associate Director, MSU Local Government Center (MSULGC)

[EXHIBIT 26](#)

Committee Questions / Discussion

13:20:37 Sen. Becky Beard

13:20:59 Ashley Kent, MSULGC

Panel Discussion: Special District Use, Funding, and Reporting

13:23:17 Rich Cowger, Chief, Columbus Fire & Rescue

13:31:51 Nancy Everson, Governmental Finance Director, Montana Association of Counties (MACo)

13:35:58 Jessica Makus, Special District Coordinator, Lewis & Clark County

13:41:41 Sheila Danielson, Finance Director, City of Helena

13:52:13 Melissa Hodnett, Finance Director, City of Bozeman

Committee Questions / Discussion

13:56:22 Rep. James Reavis

13:57:04 Ashley Kent, MSULGC

13:58:59 Sen. Becky Beard

13:59:32 Sheila Danielson, City of Helena

14:02:37 Rep. Ed Byrne

14:03:02 Melissa Hodnett, City of Bozeman

14:04:24 Sen. Mike Yakawich

14:05:08 Sheila Danielson, City of Helena

[EXHIBIT 27](#)

14:07:34 Presiding Officer Larry Brewster

14:08:16 Nancy Everson, MACo

14:11:00 Rich Cowger, Columbus Fire & Rescue

14:12:58 Sen. Becky Beard

14:14:07 Nancy Everson, MACo

14:17:23 Rep. Mark Thane

14:18:22 Melissa Hodnett, City of Bozeman

14:19:00 Presiding Officer Larry Brewster

14:19:21 Rich Cowger, Columbus Fire & Rescue

14:20:17 Sheila Danielson, City of Helena

Senate Bill 539 Overview

14:21:58 Megan Moore, LSD

[EXHIBIT 28](#)

Committee Questions / Discussion

14:25:49 Sen. Mike Yakawich

14:26:06 Jaret Coles, Legal Staff, LSD

14:27:14 Sen. Becky Beard

14:28:22 Jaret Coles, LSD

Public Comment

14:29:40 Kelly Lynch, Executive Director, Montana League of Cities and Towns (MLCT)

14:35:17 Darla Erickson, MLCT

14:38:06 Bob Story, Montana Taxpayers Association
(See Exhibit 26)

Committee Questions / Discussion

14:40:13 Sen. Mike Yakawich

14:40:48 Megan Moore, LSD

14:41:23 Darla Erickson, MLCT

14:46:11 Sen. Becky Beard

14:46:47 Darla Erickson, MLCT

Requests for the Next Meeting

14:49:01 Sen. Becky Beard

14:49:53 Vice Presiding Officer Dave Fern

14:51:44 Rep. James Reavis

14:52:36 Presiding Officer Larry Brewster

14:52:56 Rep. Ed Byrne

14:54:17 Sen. Becky Beard

14:54:59 Megan Moore, LSD

14:55:45 Rep. Ed Byrne

14:55:58 Presiding Officer Larry Brewster

14:56:13 Rep. James Reavis

Next Meeting: May 28

14:57:04 Sen. Mike Yakawich

14:57:26 Presiding Officer Larry Brewster

14:57:34 Jaret Coles, LSD

14:58:58 Rep. James Reavis

Motion

14:59:34 Rep. James Reavis moved to get a draft study bill that amends sections 15-6-701 to 15-6-705 to change the name from assistance to relief and have that be a proposed bill to discuss at the next meeting.

Discussion on the Motion

15:00:03 Megan Moore, LSD

Withdrawal of the Motion

15:00:24 Rep. James Reavis

Committee Questions / Discussion

15:00:33 Presiding Officer Larry Brewster
15:01:02 Vice Presiding Officer Dave Fern
15:01:36 Megan Moore, LSD
15:02:07 Sen. Becky Beard
15:02:26 Presiding Officer Larry Brewster
15:02:33 Megan Moore, LSD
15:03:15 Rep. Mark Thane
15:03:32 Megan Moore, LSD

ADJOURNMENT

Adjournment: 15:03:56

[Additional Documents](#)