



Revenue Interim Committee

69th Montana Legislature

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COMMITTEE STAFF

MEGAN MOORE, Lead Staff
JARET COLES, Staff Attorney
JOLANDA SONGER, Secretary

AGENDA

Monday, February 23, 2026

Room 102, State Capitol

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

- 10:30 1. **Call to Order – Roll Call** – Rep. Larry Brewster, Presiding Officer
- 10:35 2. **Voted Levies & Bonds Study**
- a. Overview of collection efforts – Megan Moore, Committee staff
 - b. School district levies and bonds data collection – Shelly Turner, MASBO
 - c. Initial data analysis – Megan Moore
 - d. Senate Bill 204 overview – Megan Moore
 - e. Public comment*
 - f. Committee questions and discussion about additional analysis
- 11:50 3. **Public comment*** on any other topic within the committee's jurisdiction
- 12:00 **Lunch**
- 1:00 4. **Agency Monitoring: Department of Revenue** – Brendan Beatty, Director
- a. Major case update
 - b. Reappraisal update – Bryce Kaatz
 - c. Income tax season update – Jake Ford
 - d. Public comment*
 - e. Additional questions and discussion
- 1:30 5. **Required Reports: Department of Revenue**
- a. Introduction to required reports
 - b. List of student scholarship organizations (15-30-3112) – Jake Ford
 - c. Contributions to a qualified endowment (15-1-230) – Aaron McNay
- 2:00 6. **Implementation of SB 542/HB 231**
- a. Update on administration – Bryce Kaatz, Department of Revenue
 - b. Legal analysis of property tax classes and rates – Jaret Coles, Staff attorney
 - c. Ballot or resolution language estimating property tax impacts (PD 5) – Megan Moore
 - d. Eligibility for state property tax assistance (PD 4) – Megan Moore
 - e. Public comment*
 - f. Additional questions and discussion
 - g. Action on provisional drafts

- 2:45 7. **Real Property Tax Exemptions Performance Audit**
- a. Follow-up on Real Property Tax Exemptions – David Singer, Legislative Audit Division
 - b. Agency comments – Bryce Kaatz, Department of Revenue
 - c. Public comment*
 - d. Additional questions, discussion, and action
- 3:15 8. **Recess** for Committee tour of Department of Revenue Liquor Warehouse

AGENDA
Tuesday, February 24, 2026
Room 102, State Capitol

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

- 8:00 1. **Call to Order – Roll Call** – Rep. Larry Brewster, Presiding Officer
- 8:05 2. **Agency Monitoring: Montana Tax Appeal Board** – Travis Brown, Chair
- a. Appeals update
 - b. Public comment*
 - c. Additional questions and discussion
- 8:20 3. **Revenue Estimating and Monitoring**
- a. General fund year-to-date revenue update – Sam Schaefer, Legislative Fiscal Division
 - b. Public comment*
 - c. Additional questions and discussion
- 9:00 4. **Property Classification Study**
- a. Introduction – Megan Moore, Committee staff
 - b. Modeling requests and tool – Kurt Swimley, Legislative Fiscal Division
 - c. Public comment*
 - d. Additional committee questions and research or modeling requests
- 10:00 **Break**
- 10:15 5. **Tax Credit Review: Elderly Homeowner and Renter Credit**
- a. Overview of credit – Megan Moore
 - b. Public comment*
 - c. Additional questions, discussion, and recommendation
- 11:15 6. **Agency Monitoring: Administrative Rule Review**
- a. Administrative rule report – Jaret Coles, Staff attorney
 - b. Public comment*
 - c. Additional questions and discussion
- 11:45 7. **Public comment*** on any other topic within the committee’s jurisdiction
- 12:00 **Lunch**

- 1:00 8. **SJ 8: Special District Study**
- a. Introduction of agenda item – Megan Moore
 - b. Theory of Special Districts -- Ashley Kent, Associate Director, MSU Local Government Center
 - c. Panel discussion: Special District Use, Funding, and Reporting
 - i. Rich Cowger, Chief, Columbus Fire & Rescue
 - ii. Nancy Everson, Governmental Finance Director, MACo
 - iii. Sheila Danielson, Finance Director, City of Helena
 - iv. Melissa Hodnett, Finance Director, City of Bozeman
 - v. Jessica Makus, Special District Coordinator, Lewis & Clark County
 - d. Committee panelist questions
 - e. Senate Bill 539 overview – Megan Moore
 - f. Public comment*
 - g. Additional questions, discussion, requests for next meeting
- 3:30 9. **Next Meeting: May 28**
- a. Overview of meeting – Megan Moore
 - b. Committee discussion and requests for May meeting
- 4:00 10. **Adjourn**

Public Participation

The public may attend the meeting and offer public comment in the Capitol or provide public comment either using remote meeting technology or in writing.

To offer public comment via remote meeting technology, please submit the online form for remote participation at least 2 hours before the scheduled start of the meeting: <https://participate.legmt.gov/>.

Written public comment may be submitted either through the [online form](#) for written comment or by mailing the comments to Revenue Interim Committee, PO Box 201706, Helena, MT 59620.

**Public comment provided in person or remotely at a legislative meeting is a public record that is videotaped, archived, and available on the internet. Public comment submitted in writing at a meeting is a public record that will be posted to the legislative website as part of the minutes log for the meeting.*

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