



REVENUE INTERIM COMMITTEE

69th Montana Legislature

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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

January 05, 2026
Capitol Room 137 & 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)
Sen. Greg Hertz (R)
Rep. Valerie Moore (R)
Rep. James Reavis (D)
Rep. Mark Thane (D)
Sen. Mike Yakawich (R)

MEMBERS EXCUSED:

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

09:30:24 Presiding Officer Larry Brewster called the meeting to order at 9:30 AM. The committee secretary took roll.

PROPERTY TAXATION OF UTILITIES, TELECOMS, AND REFINERIES

Overview of Property Tax Tracker

09:33:53 Megan Moore, Lead Staff, Legislative Services Division (LSD)

[EXHIBIT 1](#)

Committee Questions / Discussion

09:37:15 Rep. Ed Byrne

09:37:26 Megan Moore, LSD

09:37:38 Presiding Officer Larry Brewster

09:38:09 Megan Moore, LSD

09:38:54 Sen. Greg Hertz

09:39:17 Megan Moore, LSD

09:40:13 Alan Olsen, Director, Montana Government Affairs, NorthWestern Energy (NWE)

Public Comment

09:40:56 Bob Story, Montana Taxpayers Association

09:43:08 Alan Olsen, NWE

SENATE JOINT RESOLUTION 8: SPECIAL DISTRICT STUDY

Special District Financing Methods and Limits

09:45:35 Megan Moore, Lead Staff, Legislative Services Division (LSD)

[EXHIBIT 2](#)

Committee Questions / Discussion

10:01:14 Sen. Becky Beard

10:01:25 Megan Moore, LSD

10:03:52 Rep. Mark Thane

10:04:13 Megan Moore, LSD

Public Comment

10:05:58 None

Special District Revenue Data Challenges and Availability

10:06:23 Megan Moore, Lead Staff, Legislative Services Division (LSD)

[EXHIBIT 3](#)

Committee Questions / Discussion

10:20:45 None

Public Comment

10:20:50 None

Committee Questions / Discussion

10:21:09 Sen. Mike Yakawich
10:21:45 Megan Moore, LSD
10:23:04 Vice Presiding Officer Dave Fern
10:24:13 Sen. Becky Beard
10:25:33 Sen. Greg Hertz
10:28:14 Rep. James Reavis
10:29:25 Presiding Officer Larry Brewster
10:30:40 Sen. Greg Hertz
10:31:25 Rep. Ed Byrne

Public Comment

10:33:38 Mary Embleton, Cascade County
[EXHIBIT 4](#)

Committee Questions / Discussion

10:50:54 Rep. Ed Byrne
10:51:03 Mary Embleton, Cascade County

Public Comment - Continued

10:51:27 Rae Grulkowski, Cascade County

TAX CREDIT REVIEW: CREDIT FOR TRADES AND EDUCATION TRAINING**Overview of Credit**

10:55:20 Megan Moore, Lead Staff, Legislative Services Division (LSD)
[EXHIBIT 5](#)

Committee Questions / Discussion

11:02:36 None

Public Comment

11:03:03 Sara Swanson, Commissioner, Department of Labor & Industry (DLI)
[EXHIBIT 6](#)
11:06:42 Jay Reardon, Montana State Building and Construction Trade Council (BCTC)
11:08:44 Chris McGowan, Training Director, Montana Electrical Joint Apprenticeship and Training Committee

11:09:52 Amanda Frickle, Political Director, Montana American Federation of Labor and Congress of Industrial Organizations
11:11:12 Sheridan Hoyer, Director of Public Affairs, Montana Chamber of Commerce

Committee Questions / Discussion

11:13:00 Sen. Becky Beard
11:14:02 Commissioner Sarah Swanson, DLI
11:18:22 Sen. Becky Beard
11:18:44 Derek Bell, Administrator, Business & Income Taxes Division, Department of Revenue (DOR)
11:19:49 Rep. James Reavis
11:21:38 Jay Reardon, BCTC
11:26:49 Rep. Ed Byrne
EXHIBIT 7
11:27:10 Megan Moore, LSD
11:27:36 Rep. Mark Thane
11:28:11 Megan Moore, LSD
11:28:24 Derek Bell, DOR
11:28:55 Vice Presiding Officer Dave Fern
11:29:35 Commissioner Sarah Swanson, DLI
11:31:16 Sen. Mike Yakawich
11:32:16 Commissioner Sarah Swanson, DLI
11:34:37 Presiding Officer Larry Brewster
11:34:45 Megan Moore, LSD
11:35:06 Sen Greg Hertz
(See Exhibit 5)
11:37:32 Megan Moore, LSD
11:38:29 Sen. Becky Beard
(See Exhibit 7)
11:40:36 Sen. Greg Hertz
11:41:10 Rep. Mark Thane
11:42:03 Megan Moore, LSD

TAX BENEFITS FOR VETERANS

11:42:30 Megan Moore, Lead Staff, Legislative Services Division (LSD)
EXHIBIT 8

Committee Questions / Discussion

11:43:15 None

Public Comment

11:43:21 None

Committee Questions / Discussion

11:43:40 Presiding Officer Larry Brewster
11:44:05 Megan Moore, LSD

Motion

11:44:15 Vice Presiding Officer Dave Fern moved to move forward with Provisional Draft 0001.

Vote

11:44:26 Carried unanimously by voice vote.

Committee Questions / Discussion

11:44:36 Megan Moore, LSD
11:44:54 **Carrier:** Sen. Mike Yakawich
11:45:02 Sen. Greg Hertz
11:45:18 Megan Moore, LSD

VOTED LEVIES STUDY**Data Collection Update**

11:46:31 Megan Moore, Lead Staff, Legislative Services Division (LSD)

Committee Questions / Discussion

11:48:29 None

Public Comment

11:48:40 None

11:49:00 **Recessed**

12:45:09 **Reconvened**

AGENCY MONITORING: DEPARTMENT OF REVENUE

12:45:25 Brendan Beatty, Director, Department of Revenue (DOR)

Major Case Update

12:52:18 Tony Zammit, Deputy Chief Legal Counsel, DOR

EXHIBIT 9**Reappraisal Update**

12:58:46 Paula Gilbert, Administrator, Property Assessment Division, DOR

EXHIBIT 10**Committee Questions / Discussion**

13:01:35 Rep. James Reavis
13:02:05 Tony Zammit, DOR
13:02:51 Sen. Greg Hertz
13:03:15 Paula Gilbert, DOR

13:04:13 Sen. Mike Yakawich
13:04:45 Director Brendan Beatty, DOR
13:07:06 Sen. Greg Hertz

Public Comment

13:07:30 Bob Story, Montana Taxpayers Association

Committee Questions / Discussion

13:10:07 Sen Greg Hertz
13:11:24 Jaret Coles, Legal Staff, LSD

IMPLEMENTATION OF SENATE BILL 542 / HOUSE BILL 231

Update on Administration

13:12:30 Paula Gilbert, Administrator, Property Assessment Division, Department of Revenue (DOR)

Committee Questions / Discussion

13:16:16 Rep. Mark Thane
13:16:54 Paula Gilbert, DOR
13:18:23 Sen. Greg Hertz
13:20:40 Director Brendan Beatty, DOR

Taxable Value Neutral Report

13:21:34 Jared Isom, Economist, Tax Policy and Research, DOR

[EXHIBIT 11](#)

Committee Questions / Discussion

13:37:07 Sen. Greg Hertz
13:37:28 Jared Isom, DOR

Taxable Value Neutral Report - Continued

13:38:27 Jared Isom, DOR
(See Exhibit 13)

Committee Questions / Discussion

13:41:59 Vice Presiding Officer Dave Fern
13:42:29 Jared Isom, DOR
13:43:36 Sen. Becky Beard
13:44:52 Rep. Mark Thane
13:45:49 Rep. Ed Byrne
13:46:13 Jared Isom, DOR
13:47:57 Rep. James Reavis
13:49:00 Sen. Greg Hertz

Public Comment

13:49:26 Bob Story, Montana Taxpayers Association
(See Exhibit 13)

Committee Questions / Discussion

13:57:31 Sen. Greg Hertz
14:01:42 Vice Presiding Officer Dave Fern
14:02:52 Sen. Becky Beard
14:04:46 Rep. Ed Byrne
14:07:23 Rep. James Reavis

**BALLOT AND RESOLUTION LANGUAGE PROPOSAL AND SUMMARY OF COMMENTS
(PROVISIONAL DRAFT 0002)**

14:09:13 Megan Moore, Lead Staff, Legislative Services Division (LSD)

EXHIBIT 12**Public Comment**

14:15:10 Jennifer Olson, Director, Government Affairs, Montana League of Cities and Towns

Committee Questions / Discussion

14:16:24 Rep. James Reavis
14:16:59 Jaret Coles, Legal Staff, LSD
14:17:13 Megan Moore, LSD
14:17:46 Sen. Greg Hertz
14:19:17 Presiding Officer Larry Brewster
14:19:28 Megan Moore, LSD
14:20:02 Rep. James Reavis
14:21:08 Sen. Greg Hertz
14:21:46 Presiding Officer Larry Brewster
14:22:35 Megan Moore, LSD
14:22:49 Sen. Greg Hertz
14:22:58 Rep. James Reavis
14:23:43 Sen. Becky Beard
14:25:14 Rep. Ed Byrne

SUMMARY OF DATA PROVIDED SINCE LAST MEETING

14:26:35 Megan Moore, Lead Staff, Legislative Services Division (LSD)

Committee Questions / Discussion

14:28:07 None

Public Comment

14:28:19 None

GROWTH AND OPPORTUNITY TRUST

Comparison of Property Tax Assistance in Growth & Opportunity Trust and Senate

Bill 542

14:28:50 Megan Moore, Lead Staff, Legislative Services Division (LSD)

[EXHIBIT 13](#)

Committee Questions / Discussion

14:35:43 Sen. Becky Beard

14:36:04 Megan Moore, LSD

14:37:33 Sen. Mike Yakawich

14:38:06 Megan Moore, LSD

14:39:08 Sen. Greg Hertz

14:39:20 Megan Moore, LSD

14:40:54 Vice Presiding Officer Dave Fern

Public Comment

14:41:57 Bob Story, Montana Taxpayers Association
(See Exhibit 16)

Committee Questions / Discussion

14:45:43 Megan Moore, LSD

14:45:59 Sen. Greg Hertz

14:46:09 Jaret Coles, Legal Staff, LSD

AGENCY MONITORING: ADMINISTRATIVE RULE REVIEW

Administrative Rule Report

14:48:54 Jaret Coles, Legal Staff, Legislative Services Division (LSD)

[EXHIBIT 14](#)

Committee Questions / Discussion

14:51:00 None

Public Comment

14:51:10 None

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

14:51:57 Bob Story, Montana Taxpayers Association

[EXHIBIT 15](#)

NEXT MEETING: FEBRUARY 23-24, 2026

Overview of Meeting

14:56:41 Megan Moore, Lead Staff, Legislative Services Division (LSD)

Committee Questions / Discussion

14:59:31 Sen. Greg Hertz
15:00:59 Rep. Ed Byrne
15:01:21 Presiding Officer Larry Brewster

ADJOURNMENT

Adjournment: 15:01:49