



# 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, January 5, 2026 Room 137, State Capitol

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

9:30 1. **Call to Order – Roll Call** – Rep. Larry Brewster, Presiding Officer

9:35 2. **Property Taxation of Utilities, Telecoms, and Refineries**  
a. Overview of property tax tracker – Megan Moore, Committee staff  
b. Public comment\*  
c. Committee questions and discussion

9:50 3. **SJ 8: Special District Study**  
a. Special district financing methods and limits – Megan Moore  
b. Special district revenue data challenges and availability – Megan Moore  
c. Public comment\*  
d. Committee discussion of next steps for study

10:45 4. **Tax Credit Review: Credit for Trades and Education Training**  
a. Overview of credit – Megan Moore  
b. Public comment\*  
c. Committee questions and discussion on credit recommendation

11:30 5. **Tax Benefits for Veterans**  
a. Review draft to repeal exemption for incompetent veteran's trust (PD 0001) – Megan Moore  
b. Public comment\*  
c. Committee discussion and action on bill draft

11:45 6. **Voted Levies Study**  
a. Data collection update – Megan Moore  
b. Public comment\*

12:00 **Lunch**

1:00 7. **Agency Monitoring: Department of Revenue** – Brendan Beatty, Director  
a. Major case update – Tony Zammit  
b. Reappraisal update – Paula Gilbert  
c. Public comment\*  
d. Additional questions and discussion

1:20 8. **Implementation of SB 542/HB 231**

- a. Update on administration – Paula Gilbert, Department of Revenue
- b. Taxable value neutral report – Jared Isom, Department of Revenue
- c. Ballot and resolution language proposal and summary of comments (PD 0002) – Megan Moore
- d. Summary of data provided since last meeting – Megan Moore
- e. Public comment\*
- f. Committee discussion on ballot and resolution proposal and data

2:15 9. **Growth and Opportunity Trust**

- a. Comparison of property tax assistance in Growth & Opportunity Trust and SB 542 – Megan Moore
- b. Public comment\*
- c. Committee questions, discussion, possible action

2:45 10. **Agency Monitoring: Administrative Rule Review**

- a. Administrative rule report – Jaret Coles, Staff attorney
- b. Public comment\*
- c. Additional questions and discussion

3:00 11. **Public comment\*** on any other topic within the committee's jurisdiction

3:15 12. **Next Meeting: February 23-24, 2026**

- a. Overview of meeting – Megan Moore
- b. Committee discussion and requests

3:30 13. **Adjourn**

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### **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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