



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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