



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

November 13, 2025
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.

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)
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:

Sen. Becky Beard (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

08:00:26 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

08:01:31 Travis Brown, Chair, MTAB

[EXHIBIT 21](#)

[EXHIBIT 22](#)

[EXHIBIT 23](#)

Committee Questions / Discussion

08:08:52 None

Public Comment

08:08:56 None

REVENUE ESTIMATING AND MONITORING

Revenue Update

08:10:07 Sam Schaefer, Lead Fiscal Analyst, Legislative Fiscal Division (LFD)

[EXHIBIT 24](#)

Committee Questions / Discussion

08:30:05 Rep. Mark Thane

08:30:21 Sam Shaefer, LFD

08:30:49 Sen. Mike Yakawich

08:31:23 Sam Shaefer, LFD

Public Comment

08:34:40 None

STATE IMPACT OF HOUSE RESOLUTION 1 (HR 1)

Distributional Analysis of HR 1

08:35:02 Sam Shaefer, Lead Fiscal Analyst, Legislative Fiscal Division (LFD)

[EXHIBIT 25](#)

Committee Questions / Discussion

08:38:34 Rep. Mark Thane

08:38:39 Sam Shaefer, LFD

Distributional Analysis of HR 1 - Continued

08:39:09 Sam Shaefer, LFD
08:44:42 Sen. Becky Beard joined the meeting.

Committee Questions / Discussion

08:46:49 Rep. James Reavis
08:47:14 Sam Shaefer, LFD
08:51:38 Rep. Mark Thane
08:52:33 Sam Shaefer, LFD
08:56:20 Vice Presiding Officer Dave Fern
08:56:43 Sam Shaefer, LFD
08:57:32 Rep. Ed Byrne
08:58:19 Sam Shaefer, LFD
08:59:25 Sen. Mike Yakawich
08:59:48 Sam Shaefer, LFD
09:02:13 Josh Poulette, Lead Fiscal Analyst, LFD
09:04:19 Sen. Greg Hertz

Public Comment

09:07:17 Bob Story, Montana Taxpayers Association
09:11:18 Rose Bender, Montana Budget and Policy Center

Committee Questions / Discussion

09:13:59 Rep. James Reavis
09:16:11 Rep. Ed Byrne
09:17:18 Sen. Greg Hertz

09:19:23 **Recessed**
09:28:53 **Reconvened**

SALES TAX MODEL STUDY**Constitutional Sales Tax Provisions**

09:29:09 Jaret Coles, Legal Staff, Legislative Services Division (LSD)
[EXHIBIT 26](#)

Committee Questions / Discussion

09:39:50 Sen. Greg Hertz
09:40:00 Jaret Coles, LSD
09:41:36 Presiding Officer Larry Brewster

Discussion of Sales Tax Models

09:41:57 Sam Shaefer, Lead Fiscal Analyst, Legislative Fiscal Division (LFD)

[EXHIBIT 27](#)

[EXHIBIT 28](#)

Committee Questions / Discussion

09:51:40 Sen. Becky Beard

09:52:31 Sam Shaefer, LFD

09:54:18 Rep. Ed Byrne

09:54:58 Sam Shaefer, LFD

09:55:09 Jaret Coles, LSD

09:56:01 Vice Presiding Officer Dave Fern

09:56:37 Sam Shaefer, LFD

09:59:09 Sen. Greg Hertz

09:59:18 Sam Shaefer, LFD

10:02:21 Jaret Coles, LSD

10:05:25 Presiding Officer Larry Brewster

10:05:40 Rep. James Reavis

10:06:41 Sam Shaefer, LFD

Public Comment

10:09:19 Rose Bender, Montana Budget and Policy Center

10:11:51 Trent Bolger, Executive Director, Big Sky 55+

10:15:54 Bob Story, Montana Taxpayers Association

10:17:20 Evan Barrett, Butte

10:24:33 Walter Schweitzer, President, Montana Farmers Union

AGENCY MONITORING: DEPARTMENT OF REVENUE (DOR)

Overview

10:27:44 Scott Mendenhall, Deputy Director, DOR

Implementation of Changes to Student Scholarship Association Laws (Senate Bill 253)

10:35:55 Jennifer Hicks, Withholding Unit Manager, DOR

Committee Questions / Discussion

10:38:50 None

Major Case Update

10:39:07 Tony Zammit, Deputy Chief Legal Counsel, DOR

[EXHIBIT 29](#)

Committee Questions / Discussion

10:43:37 None

Annual Performance Report

10:43:52 Tracy Morano, Operations Director, DOR

[EXHIBIT 30](#)

Committee Questions / Discussion

10:58:27 Rep. James Reavis

10:59:21 Tracy Morano, DOR

Reappraisal Update

11:01:03 Paula Gilbert, Administrator, Property Assessment Division, DOR

[EXHIBIT 31](#)

[EXHIBIT 32](#)

Committee Questions / Discussion

11:06:33 Sen. Greg Hertz

11:07:29 Paula Gilbert, DOR

Sales Ratio Analysis

11:09:19 Jared Isom, Economist, Tax, Policy, and Research Division, DOR

[EXHIBIT 33](#)

[EXHIBIT 34](#)

Committee Questions / Discussion

11:20:41 Sen. Mike Yakawich

11:21:21 Jared Isom, DOR

Public Comment

11:22:35 Bob Story, Montana Taxpayers Association

PROPERTY TAXATION OF UTILITIES, TELCOMS, AND REFINERIES**Centrally Assessed Property Valuation and Taxation**

11:25:43 Doug Roehm, Unit Manager, Centrally Assessed Property Unit, Department of Revenue (DOR)

[EXHIBIT 35](#)

Committee Questions / Discussion

11:46:50 Vice Presiding Officer Dave Fern

11:47:09 Doug Roehm, DOR

11:48:00 Rep. Mark Thane

11:48:28 Doug Roehm, DOR
11:50:24 Sen. Greg Hertz
11:50:50 Doug Roehm, DOR
11:56:47 Rep. Ed Byrne
11:57:06 Doug Roehm, DOR

Refinery Valuation and Taxation

11:58:09 Jill Galagher, DOR
[EXHIBIT 36](#)

Committee Questions / Discussion

12:22:06 Sen. Greg Hertz
12:22:28 Jill Gallagher, DOR
12:23:30 Sen. Mike Yakawich

Public Comment

12:24:58 Bob Story, Montana Taxpayers Association
[EXHIBIT 37](#)
12:32:40 Krista Lee Evans, Calumet Montana Refining

TAX BENEFITS FOR VETERANS

Overview of Income and Property Tax Benefits for Veterans

12:35:14 Megan Moore, Lead Staff, Legislative Services Division (LSD)
[EXHIBIT 38](#)

Committee Questions / Discussion

12:45:57 Presiding Officer Larry Brewster
12:46:12 Megan Moore, LSD

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

12:46:52 Bob Story, Montana Taxpayers Association

NEXT MEETING: JANUARY 5

Overview of Meeting

12:48:50 Megan Moore, Lead Staff, Legislative Services Division (LSD)

Committee Questions / Discussion

12:50:46 Sen. Becky Beard
12:52:00 Megan Moore, LSD
12:52:16 Presiding Officer Larry Brewster
12:52:23 Sen. Greg Hertz
12:52:40 Rep. James Reavis

12:53:51	Presiding Officer Larry Brewster
12:54:15	Sen. Mike Yakawich
12:54:44	Megan Moore, LSD
12:55:10	Rep. Ed Byrne
12:56:30	Presiding Officer Larry Brewster
12:57:53	Vice Presiding Officer Dave Fern
12:58:44	Megan Moore, LSD
12:59:25	Presiding Officer Larry Brewster
13:00:05	Sen. Becky Beard
13:00:56	Sen. Greg Hertz
	(See Exhibit 10 , Page 2)
13:02:56	Presiding Officer Larry Brewster

ADJOURNMENT

Adjournment: 13:03:30