



## 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

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.

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#### 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 Gallagher, 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