

AGENDA--REVENUE AND TRANSPORTATION COMMITTEE

Friday, February 13, 2004, 9:00 a.m.

Room 102, State Capitol

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

Public Comment follows each agenda item

- 9:00 a.m. 1. Call to order -- roll call -- approval of Dec. 11-12 Minutes -- **Sen. Bob Story**
- 9:05 2. SJR 29 study on the taxation and valuation of electrical generation property:
a. Valuation changes of electrical generation property and issues related to local v. central assessment -- **Gene Walborn, Department of Revenue**
b. Central assessment procedure for an investor-owned utility--**Bob Hanson, Director of Taxes, Avista Corp.**
c. Methods used by selected states to value electric generation facilities--**Jeff Martin, staff, Legislative Services Division**
- 10:45 3. Department of Revenue use of a collection agency for collection of delinquent taxes--**Neil Peterson, Department of Revenue**
- 11:00 4. Report required by 15-1-230, MCA, on credit for contribution to qualified endowment--**Larry Finch, Department of Revenue**
- 11:15 5. Rule review related to the imposition of income taxes on sales based on solicitation of orders from out-of-state businesses--**Lee Heiman, staff attorney, LSD**
- 11:30 6. Progress reports from other tax study committees
a. Tax Reform Study Committee (SB 461)--**Rep. Eileen Carney and Senator Jon Ellingson**
b. Property Reappraisal Study Committee (SB 461)--**Rep. Ron Devlin, Study Committee chair**
- LUNCH BREAK**
- 1:15 7. Report required by 90-8-311, MCA, on capital companies--**Gary Morehouse, Department of Commerce**

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- 1:35 8. Background information on issues identified at the December meeting--
Committee staff
- a. Class eight business equipment
 - b. Trends in state corporation income taxes
 - c. Federal policy on the taxation of Internet access
- 2:15 9. Highway economic analysis for project selection (reconfiguration study)--
Montana Department of Transportation
- 3:15 10. Highway safety--**Dave Galt, Director, Montana Department of
Transportation**
- 3:30 11. Authority to close roads during an emergency--**John Blacker, MDT**
- 3:45 12. Update on ethanol tax incentive--**Dave Galt/Bob Turner, MDT**
- 4:00 13. Public comment
- 4:15 14. Other business--instructions to staff

For more information about the Revenue and Transportation Committee, visit the website at <http://www.leg.mt.gov> and follow the interim committee links.

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