



# Revenue Interim Committee

## 69th Montana Legislature

### SENATE MEMBERS

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### COMMITTEE STAFF

MEGAN MOORE, Lead Staff  
JARET COLES, Staff Attorney  
JOLANDA SONGER, Secretary

## AGENDA

**Thursday, May 28, 2026**

**Room 152, State Capitol**

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

- 9:00 1. **Call to Order – Roll Call** – Rep. Larry Brewster, Presiding Officer
- 9:05 2. **Tax Credit Review: Credit for Trades and Education Training**
- a. January requests
    - i. Availability of credit for joint apprentice training committee program participants -- Megan Moore, Committee staff
    - ii. Work opportunity tax credit – Megan Moore
    - iii. Data on represented trade professions – Derek Bell, DOR
  - b. Public comment\*
  - c. Additional committee questions, credit recommendation
- 9:30 3. **Tax Credit Review: Grow Montana Jobs Credit**
- a. Overview of credit – Megan Moore
  - b. Grow Montana Jobs Credit required report – Aaron McNay, DOR
  - c. Public comment\*
  - d. Additional committee questions, credit recommendation
- 10:15 4. **Revenue Estimating & Monitoring**
- a. General fund update – Sam Schaefer, LFD
  - b. Joint MARA meeting follow-up
    - i. HB 924 and capital gains modeling options – Sam Schaefer
    - ii. Revenue sources based on flat fees – Committee discussion
- 11:00 5. **SJ 8: Special District Study**
- a. Audit concerns for special districts – Megan Moore
  - b. Special purpose district annual financial reports – Megan Moore and Danielle Vicent, Local Government Services Bureau
  - c. SB 539 discussion -- Committee
  - d. Public comment\*
  - e. Committee questions, next steps, recommendations
- 11:45 6. **Voted Levies & Bonds Study**
- a. Discussion after review of February data – Committee
  - b. Public comment\*
  - c. Committee questions, next steps, recommendations

- 12:00           **Lunch**
- 1:00     7.       **Agency Monitoring: Department of Revenue** – Scott Mendenhall, Deputy Director
- a. Major case update – Tony Zammit
  - b. Income tax season update – Jill Hamilton
  - c. Reappraisal update – Bryce Kaatz
  - d. Required report: Periodic review of exempt property – Bryce Kaatz
  - e. Public comment\*
  - f. Additional questions and discussion
- 1:30     8.       **Implementation of SB 542/HB 231**
- a. Update on administration – Bryce Kaatz, DOR
  - b. Comparison of 2025 taxes paid with estimates -- Eric Dale, DOR
  - c. Mobile homes – Eric Dale and Bryce Kaatz, DOR
  - d. Updated draft to align principal residence tax programs (PD 4) – Megan Moore
  - e. Updated draft to revise ballot language for levies/bonds (PD 5) – Megan Moore
  - f. Public comment\*
  - g. Additional questions, next steps, possible action on bill drafts
- 2:30     9.       **Exempt Real Property Audit Follow-up**
- a. Consideration of exempt property review process – Megan Moore
  - b. Public comment\*
  - c. Additional committee questions, possible action
- 3:00     10.       **Tax Credit Review: Elderly Homeowner and Renter Credit**
- a. Options for revising credit – Megan Moore, Dylan Cole, DOR, and Committee
  - b. Public comment\*
  - c. Additional committee questions, credit recommendation
- 3:45     11.       **Disabled Veteran Property Tax Assistance**
- a. Overview of program – Megan Moore
  - b. Public comment\*
  - c. Additional committee questions and discussion
- 4:00     12.       **Agency Monitoring: Administrative Rule Review**
- a. Administrative rule report – Jaret Coles, Staff attorney
  - b. Public comment\*
  - c. Additional questions and discussion
- 4:15     13.       **Public comment\*** on any other topic within the committee’s jurisdiction
- 4:30     14.       **Next Meeting: July 10, 2026**
- a. Legislative Days reminder – Megan Moore
  - b. Overview of meeting – Megan Moore
  - c. Committee discussion and requests

5:00 15. **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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