



# Revenue and Transportation Interim Committee

June

**2017**

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The work plan provides an outline of what RTIC will work on throughout the interim and how much time will be allocated to each subject. It should provide guidance to the committee, staff, and the public over the next 15 months and serve as a blueprint for the interim.

Draft Work  
Plan for  
2017-18  
Interim

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## Introduction

This is the draft work plan for the Revenue and Transportation Interim Committee (RTIC) for the 2017-2018 interim. The work plan includes a description of potential committee activities and options for prioritizing those activities. A separate work plan decision matrix allows for side-by-side examination of options.

## Committee Procedures and Public Participation

The RTIC will operate under the Rules, Procedures, and Guidelines for Interim Committees adopted by the Legislative Council. As required by law, 10 day advance public notice will be given for all meetings and the public will be given an opportunity to comment on any matter that is within the jurisdiction of the committee. The Presiding Officer may establish time limits for public comments, if necessary. Interested persons may be added to the mailing list by visiting the RTIC website. By visiting the website, interested persons may sign up for electronic meeting notifications. Agendas, memos, links and other information can be found on the RTIC website: [www.leg.mt.gov/rtic](http://www.leg.mt.gov/rtic).

## Members and Staff

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## How the RTIC Plans its Work

During the legislative interim, the RTIC typically focuses on the study topics it has been assigned, oversight of programs and rulemaking activities of the Departments of Revenue and Transportation and the Montana Tax Appeal Board, and revenue estimating and monitoring. The committee may also address issues of interest to committee members within the committee's assigned areas of taxation, transportation, and revenue estimating and monitoring.

The Legislative Council assigned the Committee three studies in the form of joint study resolutions ranked by legislators. The Committee was assigned Senate Joint Resolution No. 23, a study of property taxation of utility property, House Joint Resolution No. 18, a study of tax increment financing, and House Joint Resolution No. 22, a study of agricultural property valuation. Keeping statutory assignments and the assigned studies in mind, it will be up to the committee to chart its work for the coming months.

The RTIC establishes its work plan at the beginning of the interim. The primary constraint limiting the study agenda for the interim is the number of issues that can be effectively addressed within the available time and resources of the committee members and its staff.

This Draft 2017-2018 Work Plan is a decision-making tool to help committee members work together efficiently to set priorities and decide how and where to spend the RTIC's limited time and resources. The work plan sets out a strategy for fulfilling the RTIC's responsibilities throughout the 2017-2018 interim. Once the RTIC collectively makes a decision on the work plan, it will become a blueprint for the interim. Staff will develop detailed work plans and timetables for each major study. The Draft RTIC Work Plan Decision Matrix, a separate document, is a way to look at topic options side by side and allocate staff time according to member priorities. The matrix includes estimates for total staff time available to the RTIC, but keep in mind that many topics also require meeting time for updates, panel presentations, and committee discussion.

## Potential Work Plan Topics

### Study Resolutions Assigned to the RTIC by the Legislature

#### 1. House Joint Resolution No. 22: Study Agricultural Property Valuation

##### Legislative Poll Ranking: #5

**Background:** The 2015-2016 RTIC study of property taxable value neutrality focused in on agricultural property near the end of that interim. The committee requested four bills to revise agricultural property valuation but the sponsors withdrew three of the bills before the hearing and the Senate Taxation Committee tabled the fourth bill.

SJ 22 provides for a study of the valuation of agricultural property with specific interest in considering property characteristics of a bona fide agricultural operation including: the acreage of the property, the type of crops or animals raised, income derived from the property, proximity to a city, and services available to the property.

Option A	Option B	Option C	Option D
<b>0.3 FTE</b>	<b>0.07 FTE</b>	<b>0.025 FTE</b>	<b>0 FTE</b>
<ul style="list-style-type: none"> <li>° Option B</li> <li>° Review agricultural valuation procedures of all states</li> <li>° Develop framework for determining whether property is part of a bona fide agricultural operation</li> <li>° Review and consider changes to gross income requirements for parcels of less than 160 acres</li> <li>° Consider how to classify and value land previously qualifying as agricultural if changes are considered</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>° Interim report</li> <li>° Decision matrix</li> <li>° White paper</li> <li>° Legislation</li> </ul>	<ul style="list-style-type: none"> <li>° Option C</li> <li>° Review agricultural valuation procedures of Western states</li> <li>° Detailed review of different types of property that qualify for agricultural classification and how the property is valued</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>° White paper</li> <li>° Legislation</li> </ul>	<ul style="list-style-type: none"> <li>° Overview of agricultural property classification and valuation</li> <li>° Panel of agricultural property owners</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>° Legislation</li> </ul>	<b>No Action</b>

## 2. House Joint Resolution No. 18: Study Tax Increment Financing

### Legislative Poll Ranking: #6

**Background:** The 2015-2016 RTIC ranked a study of tax increment financing (TIF) as its top study priority. The 2017 Legislature enacted four TIF-related bills, three of which RTIC requested after last interim’s study, and considered a number of TIF bills that did not become law. After hearing these TIF bills, the House Taxation Committee discussed requesting a study for the 2017-2018 interim to continue to examine tax increment financing.

Specific topics listed in the study resolution are administrative costs and cost variance between communities, public-private investment ratios, whether to set a maximum allowable tax base and a maximum allowable incremental taxable value, the definition of “blight” and whether a third party should be involved in determining whether blight exists, expenditures on public projects, remittance after expiration of the TIF provision, impacts of districts that use TIF on other taxing jurisdictions, use of TIF for façade improvement and historical preservation, and taxation of centrally assessed property within a TIF district.

The Legislative Audit Division is conducting an audit of districts that use TIF. The audit is expected to be completed by early 2018 and may be presented to RTIC after review by the Legislative Audit Committee.

Option A	Option B	Option C	Option D
<b>0.25 FTE</b>	<b>0.15 FTE</b>	<b>0.005 FTE</b>	<b>0 FTE</b>
<ul style="list-style-type: none"> <li>◦ Option B</li> <li>◦ Follow-up analysis of topics raised in panel discussions</li> <li>◦ Review incremental taxable values and percentage of the tax base and consider whether to set maximums</li> <li>◦ Expanded analysis of impacts on other taxing jurisdictions and taxation of centrally assessed property</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>◦ Interim report</li> <li>◦ White paper</li> <li>◦ Legislation</li> </ul>	<ul style="list-style-type: none"> <li>◦ Option C</li> <li>◦ Panel discussions on administrative costs, determination of blight, public-private investment ratios, façade program, and remittances</li> <li>◦ Limited analysis of impacts on other taxing jurisdictions and taxation of centrally assessed property</li> <li>◦ Analysis of other Western states’ experiences</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>◦ White paper</li> <li>◦ Legislation</li> </ul>	<ul style="list-style-type: none"> <li>◦ Presentation by LAD staff of audit of districts that use TIF</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>◦ Legislation</li> </ul>	<p><b>No Action</b></p>

### 3. Senate Joint Resolution No. 23: Study Property Taxation of Utility Property

#### Legislative Poll Ranking: #11

**Background:** The RTIC studied the valuation of centrally assessed and industrial property in the 2011-2012 interim. The committee also spent some time last interim considering the treatment of intangible property for centrally assessed property valuation. Neither study resulted in committee findings, recommendations, or draft legislation.

In recent legislative sessions, the Legislature has considered the property taxation, valuation, and appeals of centrally assessed property and industrial property.

Option A	Option B	Option C	Option D
<b>0.175 FTE</b>	<b>0.09 FTE</b>	<b>0.02 FTE</b>	<b>0 FTE</b>
<ul style="list-style-type: none"> <li>° Option B</li> <li>° Compare classification and taxation of centrally assessed and industrial property with other property types</li> <li>° Compare total tax burdens on utility customers in Montana and other states (subject to availability of data)</li> <li>° Review intangible personal property exemption</li> <li>° Consider impacts on schools, local governments, and other taxpayers if changes are proposed</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>° Interim report</li> <li>° White paper</li> <li>° Legislation</li> </ul>	<ul style="list-style-type: none"> <li>° Option C</li> <li>° Update materials provided to 2011-2012 RTIC and 2015-2016 RTIC</li> <li>° Compare total tax burdens on utility customers in Montana and other Western states (subject to availability of data)</li> <li>° Overview of dispute review procedures</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>° White paper</li> <li>° Legislation</li> </ul>	<ul style="list-style-type: none"> <li>° Review materials provided to 2011-2012 RTIC and 2015-2016 RTIC</li> <li>° Panel of centrally assessed and industrial taxpayers</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>° Legislation</li> </ul>	<p><b>No Action</b></p>

## Optional Topics for RTIC Study

### 4. Member Topics

**Authority:** Member requests

**Background:** The items in the following table were suggested by RTIC members. All suggested topics are optional and should be prioritized by the Committee.

Topic	Option A	Option B	Option C
<b>Sen. Mark Blasdel</b>			
Consider revising pass-through entity laws as provided in SB 253		<b>0.015 FTE</b> ° Stakeholder panel discussion ° Committee consideration of options for legislation	
Follow-up on HB 511 – market sourcing of sales for income tax purposes		<b>0.02 FTE</b> ° Option C ° Review laws on pass-through entities and consider separating pass-through laws into separate chapter	<b>0.001 FTE</b> ° DOR update on implementation
Examination of 15-10-420 as it relates to statewide mills		<b>0.035 FTE</b> ° Staff review and analysis of DOA mill levy calculation worksheet ° Committee consideration of changes to statute	
Overview of eligibility for energy tax credits		<b>0.02 FTE</b> ° Summary of energy tax credits, eligibility for credits, and whether credits can be claimed if loan is received from state alternative energy revolving loan account or other loan/grant program	

### 5. Property Tax Information for Legislators

**Authority:** 5-5-215, MCA. General duties of all interim committees.  
5-5-227, MCA. RTIC oversight

**Background:** The Legislative Finance Committee asked Legislative Fiscal Division staff to produce a publication for legislators explaining the basics of the state’s property tax system. As the interim committee that works on tax issues, you may wish to direct staff time to assist in the development of the publication and to devote committee time to providing input about the publication.

Option A	Option B	Option C	Option D
	<b>0.025 FTE</b>	<b>0.02 FTE</b>	
	<ul style="list-style-type: none"> <li>◦ Option C</li> <li>◦ Committee provides input during development process</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>◦ Draft publications for input</li> <li>◦ Property tax basics publication</li> </ul>	<ul style="list-style-type: none"> <li>◦ Direct staff to work with LFD on publication</li> <li>◦ Receive presentation of final product</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>◦ Property tax basics publication</li> </ul>	<b>No Action</b>

## 6. Stability and Sustainability of General Fund Revenue Structure

**Authority:** 5-5-215, MCA. General duties of all interim committees.  
5-5-227, MCA. RTIC oversight

**Background:** The Legislative Finance Committee plans to consider how the changing economy impacts Montana’s revenue growth relative to revenue needs. Topics to explore include growth of the service economy, natural resource dependence, the sharing economy, demographics, and digital sales. RTIC could ask to receive reports provided to LFC, schedule time for presentation of the reports, and consider whether to revise the state’s tax system based on the findings.

Option A	Option B	Option C	Option D
<b>0.05 – 0.1 FTE</b>	<b>0.003 FTE</b>	<b>0.001 FTE</b>	
<ul style="list-style-type: none"> <li>◦ Option B</li> <li>◦ Consider changes to state’s tax structure</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>◦ Decision matrix</li> <li>◦ Legislation</li> <li>◦ LFC reports</li> </ul>	<ul style="list-style-type: none"> <li>◦ Option C</li> <li>◦ Panel discussion on tax implications</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>◦ LFC reports</li> </ul>	<ul style="list-style-type: none"> <li>◦ Receive reports provided to LFC</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>◦ LFC reports</li> </ul>	<b>No Action</b>

## 7. Agency Programmatic Review

**Authority:** 5-5-227, MCA. RTIC oversight

**Background:** Interim committees are tasked with evaluating various programs, and the options below allow the RTIC to formalize that process. The RTIC’s statutory duties allow for

additional information about DOR, MDT, and MTAB programs, including laws, rules, budget, and implementation. If the committee would like to designate committee time for programmatic review, the committee should identify the program to be reviewed and select a level of review.

Option A	Option B	Option C	Option D
<b>0.06 – 0.2 FTE</b>	<b>0.02 – 0.06 FTE</b>	<b>0.001 FTE</b>	
<ul style="list-style-type: none"> <li>◦ Option B</li> <li>◦ History and overview of applicable statutes</li> <li>◦ Staff interviews with program personnel</li> <li>◦ Staff summaries of related audit and fiscal work and any court decisions</li> <li>◦ Additional staff research</li> <li>◦ Legal review of specific subjects</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>◦ Staff report</li> <li>◦ Legislation</li> </ul>	<ul style="list-style-type: none"> <li>◦ Option C</li> <li>◦ Staff summary of program</li> <li>◦ Bibliography of related materials including audits or fiscal analysis, including court cases</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>◦ Summary with potential recommendations</li> <li>◦ Legislation</li> </ul>	<ul style="list-style-type: none"> <li>◦ Agency presentation on program</li> </ul>	<b>No Action</b>

## 8. Monitor MDT Implementation of HB 473

**Authority:** 5-5-227, MCA. RTIC oversight

**Background:** Legislative Council encouraged RTIC to monitor the implementation of HB 473, which increased fuel taxes, created a local government match program, required a Legislative audit of MDT, and required MDT to publish a website showing projects funded with the new revenue.

Option A	Option B	Option C	Option D
<b>0.05 FTE</b>	<b>0.03 FTE</b>	<b>0.004 FTE</b>	
<ul style="list-style-type: none"> <li>◦ Option B</li> <li>◦ Staff interviews with program personnel</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>◦ Staff report</li> <li>◦ Legislation</li> </ul>	<ul style="list-style-type: none"> <li>◦ Option C</li> <li>◦ Staff summary of program requirements</li> </ul> <p><b>Deliverables:</b></p> <ul style="list-style-type: none"> <li>◦ Summary</li> <li>◦ Legislation</li> </ul>	<ul style="list-style-type: none"> <li>◦ Agency updates at each meeting</li> </ul>	<b>No Action</b>

## RTIC Statutory Duties and Obligations

### Statutory Duties and Obligations

The RTIC draws its statutory responsibilities from six sources:

**A. Source/authority:** 5-5-215, MCA. General duties of all interim committees.  
5-5-227, MCA. RTIC oversight

" (1) The revenue and transportation interim committee has administrative rule review, draft legislation review, program evaluation, and monitoring functions for the department of revenue and the department of transportation, for the entities attached to the departments for administrative purposes, and for the state tax appeal board established in 2-15-1015.

(2) (a) The committee must have prepared by December 1 for introduction during each regular session of the legislature in which a revenue bill is under consideration an estimate of the amount of revenue projected to be available for legislative appropriation.

(b) The committee may prepare for introduction during a special session of the legislature in which a revenue bill or an appropriation bill is under consideration an estimate of the amount of projected revenue. The revenue estimate is considered a subject specified in the call of a special session under 5-3-101.

(3) The committee's estimate, as introduced in the legislature, constitutes the legislature's current revenue estimate until amended or until final adoption of the estimate by both houses. It is intended that the legislature's estimates and the assumptions underlying the estimates will be used by all agencies with responsibilities for estimating revenue or costs, including the preparation of fiscal notes.

(4) The legislative services division shall provide staff assistance to the committee. The committee may request the assistance of the staffs of the office of the legislative fiscal analyst, the legislative auditor, the department of revenue, and any other agency that has information regarding any of the tax or revenue bases of the state."

#### **As applied to the RTIC, statutes require the committee to:**

1. **Conduct interim studies** as assigned. The committee may recommend to the Legislative Council that a study be assigned to another committee or not be conducted.
2. **Review administrative rules** of the Department of Revenue (DOR), the Department of Transportation (MDT), and the Montana Tax Appeal Board (MTAB).
3. **Review legislation** proposed by DOR, MDT, and MTAB. Bills requested by an individual member of the Legislature are not subject to this requirement.
4. **Complete additional statutory duties** including preparing a **revenue estimate** by December 1 for introduction during each regular session of the Legislature in which a revenue bill is under consideration and reviewing reports required by DOR and MDT.
5. **Monitor the operation of DOR, MDT, and MTAB** with specific attention to the following:
  - a. identification of issues likely to require future legislative attention;
  - b. opportunities to improve existing law through the analysis of problems; and
  - c. experiences of Montana's citizens with the operation of the agency that may be amenable to improvement through legislative action.
6. **(Committee driven):** Prepare bills and resolutions that, in the Committee's opinion, the welfare of the state may require for presentation to the next regular session.

7. **(Committee driven):** Compile, analyze, and furnish information bearing upon the Committee's assignment and relevant to existing or prospective legislation that the Committee determines to be pertinent to the adequate completion of its work.

**B. Source/authority:** 15-1-230, MCA.

Requires DOR to report to the RTIC biennially the number and type of taxpayers claiming the credit for contributions to a qualified endowment under [15-30-2328](#), the total amount of the credit claimed, the total amount of the credit recaptured, and the Department's cost associated with administering the credit.

**C. Source/authority:** 15-6-232, MCA.

Requires the DOR to provide a biennial update of the review and determination process for exempt property in section [15-6-231](#) and [15-6-232](#).

**D. Source/authority:** 15-7-111, MCA.

Requires the DOR to report in the second year of each reappraisal cycle on the tax rates for the upcoming reappraisal cycle that will result in taxable value neutrality for each property class.

**E. Source/authority:** 15-24-3211, MCA.

Requires the DOR to report biennially the use of the property tax abatements for gray water systems under [15-24-3202](#) and [15-24-3203](#).

**F. Source/authority:** 15-31-322(12), MCA.

Requires the DOR to update RTIC biennially on countries that may be considered tax havens under [15-31-322\(1\)\(f\)](#).

**G. Source/authority:** 15-32-703(10), MCA.

Requires the DOR to report biennially the number and type of taxpayers claiming the credit for costs of investments in depreciable property used for storing or blending biodiesel with petroleum diesel, the total amount of credit claimed, and the DOR's cost of administering the credit.

**H. Source/authority:** 15-70-433(7), MCA

Requires the MDT to report biennially on the number and type of taxpayers claiming the refund (1 cent a gallon for retailers or 2 cents a gallon for distributors) of biodiesel sold, the total amount of the refund claimed, and the department's cost associated with administering the refund.

**I. Source/authority:** 15-70-450, MCA

Requires MDT to report the status of motor fuel tax cooperative agreement negotiations with the state's Indian tribes. The reports will be provided as needed after negotiations are complete and before the final agreement is submitted to the Attorney General for approval.

**J. Source/authority:** 17-7-140(4), MCA

Requires the Office of Budget and Program Planning to report upon determination of the budget director that a contingency in [17-7-140](#) has occurred on the estimated amount of receipts less than the amount projected to be received in the previous session's revenue estimating resolution.

**K. Source/authority:** 61-10-154(8), MCA

Requires MDT to report biennially on enforcement of MDT’s authority to stop and inspect, if probable cause exists, diesel-powered vehicles to determine compliance with provisions of the special fuels use tax law and impacts of enforcement on the state special revenue fund.

**L. Sources/authority:** House Bill No. 92, 2017

Requires MDT to annually provide a benefit analysis of alternative project delivery contracting in comparison to other contracting processes authorized in [60-2-111](#).

**M. Source/authority:** House Bill No. 473, 2017

Requires the Legislative Audit Division to conduct a performance audit of the MDT by June 30, 2018. The law also provides that the audit be presented to RTIC after review by the Legislative Audit Committee

Statutory Duties and Obligations		
<b>Review administrative rules</b>	<p style="text-align: center;"><b>0.09 FTE</b></p> <ul style="list-style-type: none"> <li>° Legal staff provides RTIC a brief written description of each proposed or adopted rule prior to each meeting with issues of concern noted (Members to inform staff or Chair if they want more information)</li> <li>° Committee receives copies of rules from agencies for personal review</li> </ul>	<p style="text-align: center;"><b>0.085 FTE</b></p> <ul style="list-style-type: none"> <li>° Legal staff provides RTIC a brief written description of each proposed or adopted rule prior to each meeting with issues of concern noted (Members to inform staff or Chair if they want more information)</li> </ul>
<b>Revenue estimating and monitoring</b>	<p style="text-align: center;"><b>0.03 FTE</b></p> <ul style="list-style-type: none"> <li>° Reports in right column</li> <li>° Review SB 261 to understand interaction with revenue estimating process</li> <li>° Receive report to LFC analyzing the effectiveness of the Budget Stabilization Reserve Fund parameters</li> <li>° Track increased gas and diesel taxes and new motor vehicle fees in quarterly Budget Status Reports</li> <li>° Receive presentations from economists and forecasters in September 2018 in preparation for November adoption of revenue estimate</li> </ul>	<p style="text-align: center;"><b>0.001 FTE</b></p> <ul style="list-style-type: none"> <li>° FYE 2017 General Fund Revenue (9/17)</li> <li>° Updated Revenue Trends (12/17)</li> <li>° Monthly Year-to-Date Revenue Collections Reports (1/18 – 6/18)</li> <li>° 2021 Biennium Revenue Outlook (6/18)</li> <li>° FYE 2018 General Fund Revenue (9/18)</li> <li>° 2021 Biennium Revenue Estimate (11/18)</li> </ul>
<b>Review statutorily established advisory councils and required reports</b>	<p style="text-align: center;"><b>0.001 FTE per advisory council/report</b></p> <ul style="list-style-type: none"> <li>° Review advisory council/report and make recommendations on retention or elimination</li> <li>° Advisory councils: Multistate Tax Compact advisory council, Agricultural Advisory Committee, Forest Lands Taxation Advisory Committee, Scenic-Historic Byways Advisory Council</li> <li>° Reports listed under “Statutory Duties and Obligations” (below)</li> </ul>	<p style="text-align: center;"><b>0 FTE*</b></p> <p>*If no committee member requests review</p>
<b>Review agency legislation</b>	<p style="text-align: center;"><b>0.005 FTE</b></p> <ul style="list-style-type: none"> <li>° Committee reviews proposals from the DOR, MDT, and MTAB and decides if staff should draft legislation for preintroduction</li> </ul>	

Statutory Duties and Obligations	
<b>Qualified endowment tax credit</b>	<b>0.001 FTE</b> ° Committee reviews DOR qualified endowment tax credit report
<b>Update of review and determination of exempt property</b>	<b>0.001 FTE</b> ° Committee reviews update on DOR's review and determination of tax exempt property
<b>Tax rates for upcoming reappraisal cycle</b>	<b>0.001 FTE</b> ° Committee reviews DOR report on tax rates for the upcoming reappraisal cycle that will result in taxable value neutrality for each class
<b>Use of property tax abatements for gray water systems</b>	<b>0.001 FTE</b> ° Committee reviews report from DOR on use of property tax abatements for gray water systems
<b>Update of countries that may be considered tax havens</b>	<b>0.001 FTE</b> ° Committee reviews DOR update of countries that may be considered tax havens
<b>Taxpayers claiming biodiesel storing or blending tax credit</b>	<b>0.001 FTE</b> ° Committee reviews DOR report on taxpayers claiming biodiesel storing/blending tax credit
<b>Taxpayers claiming biodiesel refund</b>	<b>0.001 FTE</b> ° Committee reviews MDT report on taxpayers claiming the refund for biodiesel sold
<b>Enforcement of special fuels use tax</b>	<b>0.001 FTE</b> ° Committee reviews MDT report on inspection of diesel-powered vehicles for enforcement of special fuels use tax and impact on state special revenue fund
<b>Analysis of alternative project delivery contracting</b>	<b>0.001 FTE</b> ° Committee reviews annually MDT benefit analysis of alternative project delivery contracting in comparison to other contracting processes
<b>Performance audit of MDT</b>	<b>0.001 FTE</b> ° Committee reviews LAD audit of MDT
<b>Status of motor fuel tax cooperative agreements with Indian tribes</b>	<b>As needed/0.001 FTE</b> ° Committee reviews motor fuel tax cooperative agreement negotiations before final agreement is submitted to Attorney General
<b>Estimated amount of receipts less than projected in revenue estimate</b>	<b>As needed/0.002 FTE</b> ° Committee receives report of receipts less than projected revenue and, within 20 days, provides budget director with recommendations on amount of receipts.

## Draft 2017-2018 Work Plan Timeline

This draft timeline provides a framework so the RTIC can complete its work on time. It is subject to final approval by the RTIC.

All meetings will include agency updates and agenda items related to selected study topics and revenue estimating and monitoring.

June 12, 2017	<b>RTIC Meeting.</b> Interim work plan prioritization and RTIC organizational meeting. Selection of studies and topics.
September 14, 2017	<b>RTIC Meeting.</b> Adoption of detailed work plans for each selected study or topic and background information on selected study topics.
December 4-5, 2017	<b>RTIC Meeting.</b>
February 23, 2018	<b>RTIC Meeting.</b>
May 3-4, 2018	<b>RTIC Meeting.</b> Request proposed legislation.
June 28-29, 2018	<b>RTIC Meeting.</b> Consider study recommendations, review proposed legislation, review draft final reports for studies.
September 14, 2018	<b>RTIC Meeting.</b> Final approval of recommendations, reports, proposed legislation. Select bill sponsors. Review agency requested legislation.
<b>Committee interim work must be completed September 15, 2018.</b>	
November 19, 2018 (Subject to change based on Legislator Orientation schedule. LFD receives Executive's revenue estimate by November 15. Revenue estimate must be prepared by December 1.)	<b>RTIC Revenue Estimate Meeting</b>

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