



# Revenue and Transportation Interim Committee

September

**2017**

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.

**2017-18  
Interim  
Work Plan**

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## Introduction

This is the work plan for the Revenue and Transportation Interim Committee (RTIC) for the 2017-2018 interim. The work plan includes a description of the planned committee activities. A separate work plan decision matrix shows how the committee allocated resources among proposed study 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 assigned study topics, oversight of programs and rulemaking activities of the Department of Revenue, the Department of 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: 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.

This 2017-2018 Interim Work Plan sets priorities and outlines how RTIC will spend its limited time and resources. The work plan sets out a strategy for fulfilling the RTIC's responsibilities throughout the 2017-2018 interim. Detailed work plans and timetables for each major study are included in the work plan calendar. The RTIC Work Plan Decision Matrix, a separate document, is a way to look at topic options side by side and review time allocations for each topic.

## 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 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 hearings 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.

**Work Plan:** The committee dedicated 0.275 FTE to the study of agricultural property valuation. The committee will issue a final interim report with findings and recommendations and will consider whether to introduce legislation for the next legislative session. Tasks that will be completed throughout the interim include:

- Detailed overview of types of property that qualify for agricultural classification and how the property is valued
- Review of agricultural classification of small parcels in surrounding states
- Panel of small parcel agricultural property owners
- Develop framework for determining whether property is part of a bona fide agricultural operation
- Review gross income requirements for parcels of less than 160 acres and consider whether to revise
- If recommending changes to classification of small parcels, consider how to classify and value land previously qualifying as agricultural

#### 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 and will present the audit to RTIC after review by the Legislative Audit Committee.

**Work Plan:** The committee dedicated 0.23 FTE to the study of tax increment financing. The committee will issue a final interim report that may include findings and recommendations. The committee may also request legislation for introduction to the next legislative session. Tasks to be completed throughout the interim include:

- Presentation of the Legislative Audit Division’s audit of districts that use TIF and committee follow-up on areas of interest
- Analysis of surrounding states’ experiences with TIF
- Summary of reports analyzing use of TIF in Montana
- Consideration of whether to establish maximum allowable incremental taxable value and/or maximum percentage of tax base of local government that may be placed into districts using TIF
- Consideration of taxation of centrally assessed property within a district that uses TIF
- Consideration of whether to require remittance of increment not necessary to make bond payments
- Overview of how bonds secured with tax increment are guaranteed

### 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.

**Work Plan:** The committee dedicated 0.1 FTE to the study of centrally assessed and industrial property. The committee will complete a white paper summarizing its findings and recommendations and may request legislation. Tasks to be completed throughout the interim include:

- DOR overview of taxation of centrally assessed and industrial property
- Panel of centrally assessed and industrial taxpayers
- Update overview materials provided to 2011-2012 RTIC and 2015-2016 RTIC
- Compare total tax burdens on utility customers in Montana and surrounding states
- Overview of dispute resolution procedures
- Review intangible personal property exemption

## Additional Topics for RTIC Study

### 4. Implementation of House Bill No. 511

**Authority:** Suggested by Sen. Blasdel

**Background:** This topic will focus on the implementation of House Bill No. 511, which provides for market sourcing of sales for corporate income tax purposes.

**Work Plan:** The committee allocated 0.001 FTE for this topic. The Department of Revenue will be asked to update the committee on implementation of the bill with an emphasis on actual revenue collections as compared with revenue collections estimated in the fiscal note.

### 5. Examination of 15-10-420 as it relates to statewide mill levies

**Authority:** Suggested by Sen. Blasdel

**Background:** Statewide mills levied for education may decrease but may not increase above the levies identified in statute. The committee is interested in examining how the mill levy authority is calculated.

**Work Plan:** The committee allocated 0.035 FTE for this topic. Committee staff will review and analyze the mill levy calculation worksheet provided by the Department of Administration and provide examples to the committee representing various scenarios.

### 6. Distribution of oil and natural gas production tax revenue

**Authority:** Suggested by Sen. Hoven

**Background:** Revenue from the oil and natural gas production tax is distributed to the state, counties, and school districts. This study topic will explore the history of the distributions of this tax, including why cities do not receive revenue from the tax.

**Work Plan:** The committee allocated 0.03 FTE for this topic. Staff will provide history of the distribution of the oil and natural gas production tax and the committee will hear from a panel of interested parties.

### 7. Local government impact of placing land into federal trust

**Authority:** Suggested by Rep. Hertz

**Background:** Property held by the United States in trust for a Montana Indian tribe is not taxable, resulting in a smaller tax base of some local governments. The 2017 Legislature considered a bill to provide for a state reimbursement to local governments for land placed into trust status.

**Work Plan:** The committee allocated 0.001 FTE for this topic to schedule a panel discussion with stakeholders to consider the topic.

### 8. 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, RTIC directed staff time to assist in the development of the publication.

**Work Plan:** The committee designated 0.025 FTE for this topic. RTIC staff will work with LFD staff to produce the publication and the committee will be asked to review drafts and provide guidance about the publication.

## 9. 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 (LFC) plans to consider how the changing economy affects 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.

**Work Plan:** The committee will receive electronic versions of reports provided to LFC and will not schedule committee time unless requested by a committee member.

## 10. Monitor MDT implementation of House Bill No. 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.

**Work Plan:** The committee allocated 0.004 FTE to receive updates from MDT on the implementation of HB 473.

## 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:** 15-30-3112, MCA.

Requires the DOR to provide a list of student scholarship organizations receiving contributions from businesses and individuals granted tax credits under [15-30-3111](#).

**G. 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\(1\)\(f\)](#).

**H. 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.

**I. 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.

**J. 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.

**K. 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.

**L. 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.

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

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

**N. 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

**Work Plan:** The committee dedicated 0.1285 FTE to its statutory duties including administrative rule review, revenue estimating and monitoring, review of agency legislation, and the reports required to be prepared by DOR and MDT.

## Proposed Work Plan Timeline

This timeline provides an outline of how the RTIC will accomplish the items in its work plan. The timeline may be updated or revised.

Date	Activities	Tasks/Policy Decisions
June 12, 2017	<ul style="list-style-type: none"> <li>➤ Organizational</li> <li>➤ Agency Monitoring</li> <li>➤ Assigned Studies</li> <li>➤ Revenue Estimating &amp; Monitoring</li> </ul>	<ul style="list-style-type: none"> <li>• Elect officers</li> <li>• Review, revise, and adopt work plan</li> <li>• Adopt meeting dates</li> <li>• Agency introductions</li> <li>• Administrative rule review</li> <li>• Prioritize studies and study activities</li> <li>• FY 2017 General Fund Update #6</li> </ul>
September 14, 2017	<ul style="list-style-type: none"> <li>➤ Organizational</li> <li>➤ Agency Monitoring</li> <li>➤ Assigned Studies</li> </ul>	<ul style="list-style-type: none"> <li>• Review final work plan and meeting dates</li> <li>• Agency updates</li> <li>• Administrative rule review</li> <li><b>Ag Property</b></li> <li>• Overview of types of property that qualify for agricultural</li> </ul>

	<ul style="list-style-type: none"> <li>➤ Revenue Estimating &amp; Monitoring</li> <li>➤ Other</li> </ul>	<p>classification and how the property is valued</p> <p><b>TIF</b></p> <ul style="list-style-type: none"> <li>• Introduction to TIF</li> <li>• Summary of MT TIF reports</li> </ul> <p><b>Centrally Assessed/Utility Property</b></p> <ul style="list-style-type: none"> <li>• DOR overview of taxation of centrally assessed and industrial property</li> <li>• Panel of centrally assessed and industrial taxpayers</li> <li>• FYE 2017 General Fund Revenue</li> <li>• Panel on local government impact of placing land into trust status</li> <li>• DOR and DPPHS update on implementation of SB 333</li> </ul>
December 4-5, 2017	<ul style="list-style-type: none"> <li>➤ Agency Monitoring</li> <li>➤ Assigned Studies</li> <li>➤ Revenue Estimating &amp; Monitoring</li> <li>➤ Other</li> </ul>	<ul style="list-style-type: none"> <li>• Agency updates</li> <li>• Administrative rule review</li> <li>• MDT report on alternative project delivery contracting</li> </ul> <p><b>Ag Property</b></p> <ul style="list-style-type: none"> <li>• Review of agricultural classification of small parcels in surrounding states</li> <li>• Panel of small parcel agricultural property owners</li> </ul> <p><b>TIF</b></p> <ul style="list-style-type: none"> <li>• Data on incremental values and percentages of taxable value within districts that use TIF</li> <li>• Overview of how bonds secured with tax increment are guaranteed</li> </ul> <p><b>Centrally Assessed/Utility Property</b></p> <ul style="list-style-type: none"> <li>• Update overview materials provided to previous RTICs</li> <li>• Updated Revenue Trends</li> <li>• Staff review, analysis, and examples of DOA mill levy calculation worksheet</li> <li>• Update on implementation of HB 511 (market sourcing)</li> <li>• Property tax info for legislators</li> </ul>

<p>March 13-14, 2018</p>	<ul style="list-style-type: none"> <li>➤ Agency Monitoring</li>   <li>➤ Assigned Studies</li>             <li>➤ Revenue Estimating &amp; Monitoring</li>   <li>➤ Other</li> </ul>	<ul style="list-style-type: none"> <li>• Agency updates</li> <li>• Administrative rule review</li> <li>• MDT biodiesel refund and compliance with special fuel laws reports</li>   <li><b>Ag Property</b></li> <li>• Develop framework for determining whether property is part of a bona fide agricultural operation</li>   <li><b>TIF</b></li> <li>• LAD presentation of audit, possibly jointly with LGIC</li> <li>• Identify any additional study topics</li>   <li><b>Centrally Assessed/Utility Property</b></li> <li>• Compare total tax burdens on utility customers in Montana and surrounding states</li>   <li>• Year-to-date Revenue Collection Report</li>   <li>• Overview and history of oil and natural gas production tax</li> <li>• Panel of stakeholders related to oil and natural gas production tax distribution</li> <li>• Analysis of the effectiveness of the Budget Stabilization Fund parameters</li> </ul>
<p>May 2-3, 2018</p>	<ul style="list-style-type: none"> <li>➤ Agency Monitoring</li>               <li>➤ Assigned Studies</li> </ul>	<ul style="list-style-type: none"> <li>• Agency updates</li> <li>• Administrative rule review</li> <li>• DOR required reports: qualified endowment tax credit, biodiesel blending and storage tax credit, student scholarship organizations receiving contributions from taxpayers granted tax credits</li>   <li><b>Ag Property</b></li> <li>• Review gross income requirements for small parcels and consider whether to revise</li> <li>• Discussion of findings and recommendations</li> <li>• If recommending changes, consider how to classify property previously qualifying</li> <li>• Request draft legislation</li> </ul>

	<ul style="list-style-type: none"> <li>➤ Revenue Estimating &amp; Monitoring</li> </ul>	<p><b>TIF</b></p> <ul style="list-style-type: none"> <li>• Analysis of surrounding states' experiences with TIF</li> <li>• Analysis for consideration of whether to require remittance of increment not necessary to meet bond obligations</li> <li>• Overview of taxation of centrally assessed property within a district that uses TIF</li> <li>• Discussion of findings and recommendations</li> <li>• Request draft legislation</li> </ul> <p><b>Centrally Assessed/Industrial Property</b></p> <ul style="list-style-type: none"> <li>• Overview of dispute resolution procedures</li> <li>• Review intangible personal property exemption</li> <li>• Discussion of findings and recommendations</li> <li>• Request draft legislation</li> </ul> <ul style="list-style-type: none"> <li>• Year-to-date Revenue Collection Report</li> <li>• Review of SB 261 to understand interaction with revenue estimating process</li> </ul>
<p>July 10-11, 2018</p>	<ul style="list-style-type: none"> <li>➤ Agency Monitoring</li> <li>➤ Assigned Studies</li> <li>➤ Revenue Estimating &amp; Monitoring</li> </ul>	<ul style="list-style-type: none"> <li>• Agency updates</li> <li>• Administrative rule review</li> <li>• Agency bill draft requests</li> <li>• DOR required reports: tax haven report, use of property tax abatements for gray water systems, public listing of exempt property</li> </ul> <p><b>Ag Property</b></p> <ul style="list-style-type: none"> <li>• Review draft final report</li> <li>• Review draft legislation</li> </ul> <p><b>TIF</b></p> <ul style="list-style-type: none"> <li>• Review draft final report</li> <li>• Review draft legislation</li> </ul> <p><b>Centrally Assessed/Industrial Property</b></p> <ul style="list-style-type: none"> <li>• Review findings and recommendations</li> <li>• Review draft legislation</li> </ul> <ul style="list-style-type: none"> <li>• 2021 Biennium Revenue Outlook</li> </ul>

September 13, 2018	<ul style="list-style-type: none"> <li>➤ Agency Monitoring</li>   <li>➤ Assigned Studies</li>   <li>➤ Revenue Estimating &amp; Monitoring</li> </ul>	<ul style="list-style-type: none"> <li>• Agency updates</li> <li>• Administrative rule review</li> <li>• MDT follow-up on alternative project delivery contracting</li>   <li><b>Ag Property</b></li> <li>• Finalize report</li> <li>• Finalize legislation</li> <li><b>TIF</b></li> <li>• Finalize report</li> <li>• Finalize legislation</li> <li><b>Centrally Assessed/Industrial Property</b></li> <li>• Finalize findings and recommendations</li> <li>• Finalize legislation</li>   <li>• FYE 2018 General Fund Revenue</li> </ul>
November 19, 2018	<ul style="list-style-type: none"> <li>➤ Agency Monitoring</li>   <li>➤ Revenue Estimating &amp; Monitoring</li> </ul>	<ul style="list-style-type: none"> <li>• Administrative rule review</li> <li>• DOR tax rates that will result in taxable value neutrality report</li>   <li>• 2021 Biennium Revenue Estimate</li> </ul>

Ongoing:

- Updates on MDT implementation of HB 473
- Reports provided to Legislative Finance Committee on stability and sustainability of General Fund Revenue Structure
- Track increased gas and diesel taxes and new motor vehicle fees in quarterly Budget Status Reports