



**Revenue and Transportation Interim Committee**  
**62nd Montana Legislature**

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**COMMITTEE STAFF**

JEFF MARTIN, Lead Staff  
MEGAN MOORE, Research Analyst  
JARET COLES, Staff Attorney  
FONG HOM, Secretary

**REVISED AGENDA**  
**Thursday, April 26, 2012**  
**Room 137, State Capitol**

*Agenda times are approximate and may take more or less time than is indicated.  
Public comment is taken after each agenda item*

- 8:00 1. Call to order -- roll call -- approval of minutes from Feb. 16-17 meeting -- **Rep. Roy Hollandsworth, Committee Chair**
- 8:05 2. Department of Transportation project selection and priority processes -- **Tim Reardon, Director, Montana Department of Transportation**
- 8:45 3. Options for revising rules related to revenue estimating process during the session -- **Susan Fox, Executive Director, Legislative Services Division**
- 9:30 4. Revenue update -- **Terry Johnson, Principal Analyst, Legislative Fiscal Division**
- 10:15 5. SJR 23 study of nonprofit income tax and property tax exemptions -- **Megan Moore, Committee staff**
- a. analysis of imposing income tax on nonprofit organizations
  - b. analysis of limiting property tax exemption and income tax exemption for nonprofits based on ratio of contributions to gross receipts
  - c. public comment
  - d. committee discussion of next steps

**WORKING LUNCH**

- 12:15 6. Montana transfer of wealth study commissioned by Montana Community Foundation -- **Linda Reed, President, Montana Community Foundation**
- 1:00 7. Report on credit for contributions to a qualified endowment (required by 15-1-230, MCA) -- **Department of Revenue**

**--Continued--**

- 1:30 8. Recap of bill draft to revise uniform tax penalty and interest provisions -- **Jeff Martin, Committee staff**
- a. public comment
  - b. committee action on whether to authorize drafting proposal as a committee bill
- 1:50 9. HJR 13 income tax study
- a. review of Montana income tax deductions, exemptions, and credits -- **Jaret Coles, Committee staff attorney**
  - b. overview of alternatives of taxing individual income -- **Jeff Martin, Committee staff**
    - i. eliminate certain deductions, exemptions, and credits
    - ii. require same filing status as federal return
    - iii. adjusted gross income starting point with standard deduction and personal exemptions
    - iv. federal taxable income starting point
  - c. committee discussion of alternatives
  - d. public comment
  - e. direction to staff
- 4:00 10. Department of Revenue reports -- **Dan Bucks, Director**
- a. tax season data: paper filing/electronic filing of tax returns
  - b. public response to recent implementation of legislation
  - c. litigation update: items related to legislative intent
  - d. emerging issues
- 4:30 11. Administrative rule review -- **Jaret Coles, Committee staff attorney**
- 4:45 12. Public comment on any topic within the committee's purview
13. Other business, member topics, schedule July meeting, agenda items for July meeting
14. Adjourn

The Montana Legislative Services Division will make reasonable accommodations for persons with disabilities who wish to participate in this public hearing. If you require an accommodation, please contact Jeff Martin, Legislative Research Analyst, at 406-444-3595, or [jmartin@mt.gov](mailto:jmartin@mt.gov) at least 5 working days before the meeting to discuss the nature of the accommodation that you need.

**The Revenue and Transportation Interim Committee website is <http://leg.mt.gov/rtic>.**