



PO BOX 201706
Helena, MT 59620-1706
(406) 444-3064
FAX (406) 444-3036

Revenue and Transportation Interim Committee

60th Montana Legislature

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TO: Committee Members

FROM: Lee Heiman, Staff Attorney

RE: Administrative Rule Activity

DATE: April 18, 2008

DEPARTMENT OF REVENUE

All notices are available on the Internet at:

http://mt.gov/revenue/formsandresources/administrativerules/upcomingevents_proposedrulenotices.asp

Notice of Proposed Rules:

Property Administration of Tax Increment Finance Districts. MAR 42-2-793. A public hearing will be held on April 23, 2008, at 10 a.m. in the Director's Office (Fourth Floor) Conference Room, Sam W. Mitchell Building, Helena. The proposed rules establish the documentation necessary for the Department to certify property tax values for districts using tax increment financing, including determination of base year taxable value, reporting of incremental taxable values, determination of terms of bond issues, and other matters relating to property tax value. The base year determination also relates to which year becomes the base year and calculating base value and incremental value upon modification of district boundaries. The proposed rules are very similar to those provided to the Committee on February 7 during the Committee discussion of the limits of Department rulemaking authority.

Notice of Adopted Rules:

Extension of Internet Tax Moratorium. MAR 42-2-779. The Department, after making changes, adopted the rule on April 10, 2008. The Montana Taxpayers Association commented on the proposed rule. The Department made changes to the rule based upon passage of a federal extension of the moratorium.

DEPARTMENT OF TRANSPORTATION

Notice of Proposed Rules:

Electronic Billboard Outdoor Advertising -- Federal Requirements. MAR 18-118. The Transportation Commission will be holding public hearings on the proposed rule change on April 21, 22, and 28, in Kalispell, Missoula, and Billings. The proposed amendment updates regulation of electronic signs in controlled areas to include electronic billboards that use LEDs in addition to the currently controlled commercial variable message signs. Advanced technology and federal requirements make the proposal necessary.

Notice of Adopted Rules:

None.

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