

SENATE JOINT RESOLUTION NO. 30

INTRODUCED BY B. TUTVEDT

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A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING A STUDY OF TAX INCREMENT FINANCING DISTRICTS.

WHEREAS, the establishment and operation of tax increment financing districts is governed under Title 7, chapter 15, part 42; and

WHEREAS, a variety of state agencies and local governments are required to interpret tax increment financing district statutes; and

WHEREAS, the local governments operating under the interpretation of the statutes have constitutional and statutory autonomy; and

WHEREAS, interpretations of existing statutes impact the policies and practices of tax increment financing districts, state agencies, and affected local governments; and

WHEREAS, the appropriate forum to revise and clarify statutes is the Legislative Branch.

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA:

That the Legislative Council be requested to designate an appropriate interim committee, pursuant to section 5-5-217, MCA, or direct sufficient staff resources to study:

- (1) the establishment, operation, and termination of tax increment financing districts, including the impacts on and authority of affected local governments;
 - (2) the impacts on citizens paying property taxes;
 - (3) the role of state agencies in interpreting statutes governing tax increment financing districts;
 - (4) the mechanism for resolving conflicting interpretations of statutes among different state agencies;
- and
- (5) other aspects of improving the effectiveness of tax increment financing districts.

BE IT FURTHER RESOLVED, that the interim committee solicit, hear, and consider perspectives from affected state agencies and local governments, including but not limited to:

- (1) the Department of Revenue;



- 1 (2) the Office of Public Instruction;
- 2 (3) counties;
- 3 (4) municipalities; and
- 4 (5) school districts.

5 BE IT FURTHER RESOLVED, that, upon completion of the study, the committee make
6 recommendations, if appropriate:

- 7 (1) to revise or establish statutes governing tax increment financing districts;
- 8 (2) to clarify existing law to ensure that local governments impacted by tax increment financing districts
9 have methods to monitor compliance with tax increment financing laws; and
- 10 (3) on how revisions to existing law apply to current tax increment financing districts and projects
11 developed or planned in relation to current districts.

12 BE IT FURTHER RESOLVED, that if the study is assigned to staff, any findings or conclusions be
13 presented to and reviewed by an appropriate committee designated by the Legislative Council.

14 BE IT FURTHER RESOLVED, that all aspects of the study, including presentation and review
15 requirements, be concluded prior to September 15, 2014.

16 BE IT FURTHER RESOLVED, that the final results of the study, including any findings, conclusions,
17 comments, or recommendations of the appropriate committee, be reported to the 64th Legislature.

18 - END -