

## MINUTES

### MONTANA HOUSE OF REPRESENTATIVES 66th LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

**Call to Order:** Vice Chair Becky Beard, on February 20, 2019 at 9:00 AM, in Room 152 Capitol

#### ROLL CALL

**Members Present:**

Rep. Becky Beard, Vice Chair (R)  
Rep. Zach Brown, Vice Chair (D)  
Rep. Mary Ann Dunwell (D)  
Rep. John Fuller (R)  
Rep. Greg Hertz (R)  
Rep. Emma Kerr-Carpenter (D)  
Rep. Rhonda Knudsen (R)  
Rep. Lola Sheldon-Galloway (R)  
Rep. Bridget Smith (D)  
Rep. Tom Welch (R)  
Rep. Kerry White (R)  
Rep. Daniel Zolnikov (R)

**Members Excused:** Rep. Alan Redfield, Chair (R)  
Rep. Kim Abbott (D)  
Rep. Dave Fern (D)  
Rep. Wylie Galt (R)  
Rep. Joshua Kassmier (R)  
Rep. Marilyn Marler (D)

**Members Absent:** None

**Staff Present:** Chris Bushnell, Committee Secretary  
Megan Moore, Legislative Branch

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: HB 394, 2/8/2019; HB 449, 2/8/2019

09:02:04 Vice Chair Beard assumed the Chair.

### **HEARING ON HB 394**

#### **Opening Statement by Sponsor:**

09:03:37 Rep. Greg Hertz (R), HD 12, opened the hearing on HB 394, Revise property tax appraisal and tax appeal process.

#### **EXHIBIT(tah36a01)**

09:10:20 Rep. Abbott entered the meeting.

09:15:38 Rep. Fern entered the meeting.

#### **Proponents' Testimony:**

09:17:57 Eric Bryson, Montana Association of Counties (MACo)

09:19:11 Chuck Denowh, United Property Owners of Montana

#### **Opponents' Testimony:**

09:20:06 Dan Whyte, Montana Department of Revenue (DOR)

09:23:55 Rep. Marler entered the meeting.

09:33:32 Chair Redfield entered the meeting.

#### **Informational Testimony:**

09:34:00 Dave McAlpin, Montana Tax Appeal Board (MTAB)

#### **Questions from Committee Members and Responses:**

09:34:49 Rep. Zolnikov

09:35:10 Dave McAlpin, MTAB

09:35:58 Rep. Zolnikov

09:36:05 Dave McAlpin, MTAB

09:36:10 Rep. Zolnikov

09:36:41 Dave McAlpin, MTAB

09:36:55 Rep. Zolnikov

09:37:09 Dave McAlpin, MTAB

09:37:26 Rep. Zolnikov

09:38:00 Dan Whyte, DOR

09:38:36 Rep. Zolnikov

09:39:02 Dan Whyte, DOR

09:40:14 Rep. White

09:41:01 Rep. Hertz

09:41:08 Rep. White

09:41:38 Rep. Hertz

09:41:54 Dan Whyte, DOR

09:43:13 Rep. White

09:43:34 Dan Whyte, DOR

09:43:38 Rep. White

09:44:50 Dan Whyte, DOR

09:45:47 Rep. White

09:46:28 Dan Whyte, DOR

09:47:13 Rep. Sheldon-Galloway

09:48:01 Dan Whyte, DOR  
09:49:48 Rep. Sheldon-Galloway  
09:50:22 Dan Whyte, DOR  
09:51:13 Rep. Knudsen  
09:51:32 Dan Whyte, DOR  
09:51:36 Rep. Knudsen  
09:51:56 Dan Whyte, DOR  
09:52:00 Rep. Knudsen  
09:52:31 Dan Whyte, DOR  
09:53:39 Vice Chair Z. Brown  
09:54:09 Dan Whyte, DOR  
09:55:29 Vice Chair Z. Brown  
09:55:59 Rep. Hertz  
09:56:50 Vice Chair Z. Brown  
09:57:05 Rep. Hertz  
09:57:23 Rep. Dunwell  
09:58:08 Rep. Hertz  
09:58:23 Rep. Dunwell  
09:58:51 Rep. Hertz  
09:59:02 Rep. Dunwell  
09:59:28 Rep. Hertz  
10:00:16 Rep. Fuller  
10:00:45 Dan Whyte, DOR  
10:01:58 Rep. Kerr-Carpenter  
10:02:22 Dan Whyte, DOR  
10:03:53 Rep. Smith  
10:04:08 Dan Whyte, DOR  
10:04:42 Rep. Smith  
10:05:00 Dan Whyte, DOR  
10:05:30 Rep. Smith  
10:05:44 Dan Whyte, DOR  
10:06:09 Rep. Sheldon-Galloway  
10:06:31 Dan Whyte, DOR  
10:06:55 Vice Chair Beard  
10:07:25 Dan Whyte, DOR  
10:07:39 Vice Chair Beard  
10:08:01 Dan Whyte, DOR

**Closing by Sponsor:**

10:08:57 Rep. Greg Hertz (R), HD 12

10:10:42 Chair Redfield assumed the chair

**HEARING ON HB 449**

**Opening Statement by Sponsor:**

10:14:23 Rep. Dave Fern (D), HD 5, opened the hearing on HB 449, Revise population limit for resort tax.

[EXHIBIT\(tah36a02\)](#)

[EXHIBIT\(tah36a03\)](#)

**Proponents' Testimony:**

10:26:13 Lin Akey, Glacier Bank  
10:29:02 Cindy Andrus, Mayor, City of Bozeman  
10:30:11 Michael Kardoes, City of Livingston  
10:35:21 Tim Burton, Montana League of Cities and Towns (MLCT)  
10:41:15 Ed Bartlett, Bozeman Chamber of Commerce  
10:42:04 Darryl James, Montana Infrastructure Coalition

**Opponents' Testimony:** None

**Informational Testimony:**

10:45:59 Joe Ramler, Montana Department of Commerce (DOC)

**Questions from Committee Members and Responses:**

10:46:33 Rep. White  
10:48:50 Rep. Fern

[EXHIBIT\(tah36a04\)](#)

[EXHIBIT\(tah36a05\)](#)

**Closing by Sponsor:**

10:52:03 Rep. Dave Fern (D), HD 5  
  
10:53:33 Chair Redfield  
10:55:36 Vice Chair Brown  
10:56:59 Megan Moore, Legislative Services Division (LSD)

**ADJOURNMENT**

Adjournment: 10:57:21

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Chris Bushnell, Secretary

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Additional Documents:

**EXHIBIT**([tah36aad.pdf](#))