

## MINUTES

### MONTANA HOUSE OF REPRESENTATIVES 67th LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Becky Beard, on January 27, 2021 at 8:00 AM, in Room 152  
Capitol

#### ROLL CALL

**Members Present:**

Rep. Becky Beard, Chair (R)  
Rep. Dave Fern, Vice Chair (D)  
Rep. Tom Welch, Vice Chair (R)  
Rep. Larry Brewster (R)  
Rep. Alice Buckley (D)  
Rep. Mary Ann Dunwell (D)  
Rep. Paul Fielder (R)  
Rep. Caleb Hinkle (R)  
Rep. Scot Kerns (R)  
Rep. Rhonda Knudsen (R)  
Rep. Marty Malone (R)  
Rep. Braxton Mitchell (R)  
Rep. Lola Sheldon-Galloway (R)  
Rep. Mark Thane (D)  
Rep. Jeremy Trebas (R)

**Members Excused:**

Rep. Kim Abbott (D)  
Rep. Joshua Kassmier (R)  
Rep. Marilyn Marler (D)

**Members Absent:** None

**Staff Present:**

Megan Moore, Legislative Branch  
Jennifer Murphy, Remote Meeting Coordinator  
Kathy Sangray, Committee Secretary

**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 187, 1/27/2021; HB 190, 1/27/2021; HB 204, 1/27/2021; HB 205, 1/27/2021; SB 35, 1/27/2021

**HEARING ON SB 35****Opening Statement by Sponsor:**

08:02:20 Sen. Brian Hoven (R), SD 13, opened the hearing on SB 35, Repeal expired property tax exemption for electrical generation facilities.

**Proponents' Testimony:** None

**Opponents' Testimony:** None

**Informational Testimony:** None

**Questions from Committee Members and Responses:** None

**Closing by Sponsor:**

08:06:47 Sen. Brian Hoven

**HEARING ON HB 187****Opening Statement by Sponsor:**

08:07:43 Rep. Dave Fern (D), HD 5, opened the hearing on HB 187, Provide for local option sales tax.

08:14:35 Rep. Marler joined the meeting

**Proponents' Testimony:**

08:16:03 Darryl James, Montana Infrastructure Coalition

08:19:52 Councilwoman Kendra Shaw, City of Billings

08:23:17 Commissioner Josh Slotnick, Missoula County

**EXHIBIT(tah18a01)**

08:25:55 Tim Burton, Montana League of Cities and Towns (MLCT)

**Opponents' Testimony:**

08:29:42 Bob Story, Montana Taxpayers Association (MonTax)

08:35:44 SJ Howell, Montana Women Voters

08:38:26 Nicole Rolf, Montana Farm Bureau Federation (MFBF)

08:39:59 Carolyn Truscott, self

08:41:16 Brad Longcake, Montana Petroleum Marketers & Convenience Store Association

08:42:22 Rose Bender, Montana Budget & Policy Center

**EXHIBIT(tah18a02)**

08:44:08 Rep. Mitchell left the meeting

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

08:46:43 Rep. R. Knudsen

08:47:45 Rep. Fern

08:52:29 Rep. Dunwell

08:52:54 Rep. Malone  
08:53:32 Rep. Fern  
08:54:33 Rep. Marler  
08:55:27 Rep. Fern  
08:56:24 Rep. Brewster  
08:56:55 Rep. Fern  
08:58:46 Rep. Dunwell

**Closing by Sponsor:**

08:59:42 Rep. Fern

**HEARING ON HB 190**

**Opening Statement by Sponsor:**

09:08:33 Rep. Danny Tenenbaum (D), HD 95, opened the hearing on HB 190, Revise tax rate for golf courses.

[EXHIBIT\(tah18a03\)](#)

**Proponents' Testimony:** None

**Opponents' Testimony:**

09:13:28 Rep. Sue Vinton, HD 56

09:15:15 Dane Gamble, Bridger Creek Golf Course, Bozeman, MT

[EXHIBIT\(tah18a04\)](#)

09:19:42 Rick Hathaway, self

[EXHIBIT\(tah18a05\)](#)

09:21:57 Rep. Kassmier joined the meeting

09:22:25 Gary Champeny, Go Play Golf, Lake Hills Golf Course, Billings MT

09:25:09 Doug Hagen, Riverside Country Club, Bozeman, MT

[EXHIBIT\(tah18a06\)](#)

09:29:02 Brad Griffin, Montana Restaurant Association

09:30:42 Bob Story, Montana Taxpayers Association (MonTax)

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

09:33:22 Vice Chair Fern

09:33:40 Gary Champeny, Go Play Golf, Lake Hills Golf Course, Billings MT

09:35:02 Vice Chair Fern

09:35:11 Doug Hagen, Riverside Country Club, Bozeman, MT

**Closing by Sponsor:**

09:36:03 Rep. Tenenbaum

09:38:12 Recess

09:49:29 Reconvened

**HEARING ON HB 204****Opening Statement by Sponsor:**

09:49:55 Rep. Steve Gist (R), HD 25, opened the hearing on HB 204, Provide tax credit for volunteer first responders.

**Proponents' Testimony:**

09:59:18 Ole Hedstrom, Montana State Fireman's Association

10:00:35 Richard Cowger, Montana Fire Alliance

**EXHIBIT(tah18a07)**

**Opponents' Testimony:** None

**Informational Testimony:**

10:06:20 Brian Olsen, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

10:06:42 Rep. Sheldon-Galloway  
10:07:47 Rep. Gist  
10:08:53 Rep. Mitchell rejoined the meeting  
10:09:56 Rep. Sheldon-Galloway  
10:10:27 Rep. Gist  
10:11:44 Vice Chair Fern  
10:12:39 Rep. Gist  
10:12:55 Rep. Fielder  
10:13:29 Rep. Gist  
10:14:00 Rep. Fielder  
10:14:31 Brian Olsen, DOR  
10:15:06 Rep. Trebas  
10:15:46 Rep. Gist  
10:15:58 Rep. Kerns  
10:16:55 Vice Chair Fern  
10:17:30 Rep. Thane  
10:18:02 Rep. Gist  
10:19:46 Rep. Malone  
10:20:15 Rep. Gist  
10:22:04 Rep. Dunwell  
10:22:30 Richard Cowger, Montana Fire Alliance  
10:27:06 Rep. Dunwell  
10:27:11 Rep. Gist  
10:27:57 Chair Beard

**Closing by Sponsor:**

10:28:25 Rep. Gist

**HEARING ON HB 205****Opening Statement by Sponsor:**

10:30:10 Rep. Steve Gist (R), HD 25, opened the hearing on HB 205, Provide tax credit for employers of volunteer first responders.

**Proponents' Testimony:** None

**Opponents' Testimony:** None

**Informational Testimony:**

10:37:36 Brian Olsen, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

10:37:57 Rep. Trebas  
10:38:47 Rep. Gist  
10:39:09 Rep. Trebas  
10:39:34 Brian Olsen, DOR  
10:40:56 Rep. Trebas  
10:41:52 Brian Olsen, DOR  
10:42:36 Vice Chair Fern  
10:43:36 Rep. Gist

**Closing by Sponsor:**

10:45:31 Rep. Gist  
  
10:46:35 Chair Beard  
10:47:23 Vice Chair Fern  
10:47:46 Megan Moore, Legislative Services Division (LSD)  
10:47:56 Chair Beard  
10:48:25 Rep. R. Knudsen  
10:49:42 Chair Beard  
10:49:50 Megan Moore, LSD  
10:50:22 Rep. Fielder  
10:50:38 Chair Beard

**ADJOURNMENT**

Adjournment: 10:50:57

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Kathy Sangray, Secretary

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Additional Documents:

**EXHIBIT**([tah18aad.pdf](#))