

## MINUTES

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

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Becky Beard, on January 28, 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. Joshua Kassmier (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. 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 161, 1/28/2021; HB 162, 1/28/2021; HB 203, 1/28/2021  
Executive Action on: HB 165; HB 190

**HEARING ON HB 162****Opening Statement by Sponsor:**

08:05:13 Rep. Paul Fielder (R), opened the hearing on HB 162, Eliminate state tax on social security income.

**Proponents' Testimony:**

08:09:11 Garrett Bacon, self

**Opponents' Testimony:**

08:11:53 Barbara Archer, Big Sky 55+

08:13:44 Erik Burke, MT Federation of Public Employees (MFPE)

08:15:58 Heather O'Loughlin, MT Budget and Policy Center (MBPC)

08:19:06 SJ Howell, Montana Women Vote

**Informational Testimony:**

08:20:04 Lee Baerlocher, MT Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

08:20:37 Rep. Malone

08:21:00 Rep. Fielder

08:21:51 Rep. Kerns

08:23:04 Rep. Fielder

**[EXHIBIT\(tah19a01\)](#)**

08:25:46 Rep. Kerns

08:26:23 Lee Baerlocher, DOR

08:27:02 Rep. Sheldon-Galloway

08:27:37 Lee Baerlocher, DOR

**Closing by Sponsor:**

08:28:04 Rep. Fielder

**HEARING ON HB 161****Opening Statement by Sponsor:**

08:28:55 Rep. Jim Hamilton (D), HD 61, opened the hearing on HB 161, Revise calculation of capital gains tax credit.

**Proponents' Testimony:**

08:37:23 Rose Bender, MT Budget and Policy Center (MBPC)

08:37:52 SJ Howell, MT Women Vote

**Opponents' Testimony:**

08:38:21 Lee Baerlocher, DOR

08:39:38 Bob Story, Montana Taxpayers Association (MonTax)

08:44:25 Bridger Mahlum, MT Chamber of Commerce

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

08:46:12 Vice Chair Fern  
08:47:01 Rep. Hamilton  
08:48:33 Rep. Dunwell  
08:49:36 Lee Baerlocher, DOR  
08:50:42 Vice Chair Fern  
08:51:15 Rep. Marler joined the meeting  
08:51:24 Rep. Thane  
08:52:10 Rep. Hamilton  
08:52:40 Lee Baerlocher, DOR  
08:53:23 Rep. Dunwell  
08:54:00 Rose Bender, MBPC  
08:54:42 Rep. Marler  
08:54:57 Rose Bender, MBPC  
08:55:18 Rep. Sheldon-Galloway  
08:55:57 Rep. Hamilton  
08:56:19 Chair Beard

**Closing by Sponsor:**

08:56:48 Rep. Hamilton  
  
09:03:24 Brief Recess  
09:09:47 Reconvened

**HEARING ON HB 203****Opening Statement by Sponsor:**

09:10:11 Rep. Jim Hamilton (D), HD 61, opened the hearing on HB 203, Revise reporting requirements for third-party settlement organizations.

**Proponents' Testimony:** None

**Opponents' Testimony:** None

**Informational Testimony:**

09:14:54 Lee Baerlocher, Montana Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

09:15:23 Vice Chair Fern  
09:16:15 Rep. Hamilton  
09:16:46 Vice Chair Fern  
09:18:29 Lee Baerlocher, DOR  
09:18:45 Rep. Kerns  
09:20:30 Rep. Hamilton  
09:21:19 Rep. Malone  
09:21:52 Rep. Hamilton

**Closing by Sponsor:**

09:22:30 Rep. Hamilton

09:23:45 Vice Chair Fern  
09:24:07 Chair Beard

09:24:16 Recessed  
09:48:45 Reconvened

#### **EXECUTIVE ACTION ON HB 165**

09:49:28 **Motion/Vote:** Rep. Trebas moved that **HB 165 DO PASS**. Motion failed unanimously by voice vote. Rep. Abbott voted by proxy.

09:51:55 **Motion/Vote:** Rep. Kassmier moved that **HB 165 BE TABLED**. Motion carried unanimously by voice vote. Rep. Abbott voted by proxy.

#### **EXECUTIVE ACTION ON HB 190**

09:52:02 **Motion/Vote:** Rep. Fern moved that **HB 190 DO PASS**. Motion failed 3-15 by roll call vote with Rep. Abbott, Rep. Dunwell and Rep. Marler voting aye. Rep. Abbott voted by proxy.

09:54:06 **Motion/Vote:** Rep. Kassmier moved that **HB 190 BE TABLED**. Motion carried unanimously by voice vote. Rep. Abbott voted by proxy.

#### **Committee Business:**

09:55:03 Megan Moore, Legislative Services Division (LSD)  
09:55:21 Chair Beard  
09:56:08 Vice Chair Fern  
09:56:31 Megan Moore, LSD  
09:57:43 Chair Beard  
09:57:53 Rep. Sheldon-Galloway  
09:58:01 Megan Moore, LSD  
09:58:15 Chair Beard

**ADJOURNMENT**

Adjournment: 09:58:21

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Kathy Sangray, Secretary

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Additional Documents:

**EXHIBIT**([tah19aad.pdf](#))