

## MINUTES

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

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Becky Beard, on February 10, 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 288, 2/4/2021; HB 298, 2/4/2021

**HEARING ON HB 288****Opening Statement by Sponsor:**

08:04:36 Rep. Bob Phalen (R), HD 36, opened the hearing on HB 288, Provide business property tax exemption during state of emergency or disaster.

**Proponents' Testimony:**

08:07:41 Rep. Jedediah Hinkle, self  
08:09:38 Mike Hope, self

**Opponents' Testimony:**

08:18:55 Eric Bryson, Montana Association of Counties (MACo)  
08:23:00 Shelby DeMars, Montana Association of Oil, Gas and Coal Counties  
08:24:22 Bob Story, Montana Taxpayers Association (MonTax)  
08:27:32 Rose Bender, Montana Budget and Policy Center (MBPC)  
08:28:17 Tim Burton, Montana League of Cities and Towns (MLCT)  
08:31:30 Treasurer Kevin Larkin, Park County; Montana County Treasurers Association

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

08:34:16 Rep. Malone  
08:34:08 Eric Bryson, MACo  
08:37:01 Rep. Kassmier  
08:37:39 Rep. Phalen  
08:37:56 Rep. Marler joined the meeting  
08:38:58 Rep. Kassmier  
08:39:45 Bob Story, MonTax  
08:41:38 Rep. Malone  
08:42:12 Rep. Phalen  
08:42:48 Rep. Buckley  
08:43:33 Rep. Phalen  
08:45:57 Rep. Buckley

**Closing by Sponsor:**

08:46:56 Rep. Phalen

**HEARING ON HB 298****Opening Statement by Sponsor:**

08:49:53 Rep. Steven Galloway (R), opened the hearing on HB 298, Revise information included on property valuation statement.

**Proponents' Testimony:**

08:56:11 Bob Story, Montana Taxpayers Association (MonTax)  
08:58:13 Eric Bryson, Montana Association of Counties (MACo)

**Opponents' Testimony:** None

**Informational Testimony:**

08:59:19 Kory Hofland, Montana Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

09:02:24 Rep. Thane  
09:02:55 Rep. Galloway  
09:04:02 Rep. Thane  
09:04:07 Kory Hofland, DOR  
09:04:57 Rep. Sheldon-Galloway  
09:05:20 Rep. Galloway  
09:08:01 Rep. Dunwell  
09:12:47 Kory Hofland, DOR  
09:14:19 Rep. Trebas  
09:15:04 Eric Bryson, MACo  
09:15:52 Rep. Trebas  
09:16:19 Eric Bryson, MACo  
09:17:02 Rep. Thane  
09:17:31 Rep. Galloway  
09:18:08 Megan Moore, Legislative Services Division (LSD)  
09:18:52 Rep. Malone  
09:19:23 Rep. Galloway  
09:20:05 Rep. Sheldon-Galloway  
09:20:57 Kory Hofland, DOR

**Closing by Sponsor:**

09:21:41 Rep. Galloway  
  
09:24:00 Chair Beard  
09:24:32 Rep. Sheldon-Galloway  
09:25:46 Chair Beard  
09:27:37 Megan Moore, LSD  
09:28:04 Chair Beard  
09:28:08 Vice Chair Fern  
09:28:50 Vice Chair Welch  
09:29:04 Vice Chair Fern  
09:29:31 Chair Beard

**ADJOURNMENT**

Adjournment: 09:30:03

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Kathy Sangray, Secretary

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Additional Documents:

**EXHIBIT**([tah28aad.pdf](#))