

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 67th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Becky Beard, on February 17, 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. 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. Caleb Hinkle (R)
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 357, 2/12/2021; HB 363, 2/12/2021
Executive Action: HB 252, HB 298

08:02:21 Rep. Marler joined the meeting

HEARING ON HB 357

Opening Statement by Sponsor:

08:03:00 Rep. Jim Hamilton (D), HD 61, opened the hearing on HB 357, Revise property tax assistance program inflation adjustment laws.

Proponents' Testimony: None

Opponents' Testimony: None

Informational Testimony:

08:09:49 Bryce Kaatz, Department of Revenue (DOR)

Questions from Committee Members and Responses:

08:10:16 Vice Chair Fern
08:11:18 Bryce Kaatz, DOR
08:12:29 Rep. Kerns
08:13:52 Bryce Kaatz, DOR
08:14:36 Rep. Dunwell
08:15:33 Rep. Hamilton

Closing by Sponsor:

08:17:37 Rep. Hamilton

08:20:14 Rep. Kassmier joined the meeting

HEARING ON HB 363

Opening Statement by Sponsor:

08:19:58 Rep. Jeremy Trebas (R), HD 26, opened the hearing on HB 363, Provide for tax on digital advertising services.

Proponents' Testimony: None

Opponents' Testimony:

08:26:03 Bridger Mahlum, Montana Chamber of Commerce
08:29:03 Bob Story, Montana Taxpayers Association (MonTax)
08:32:34 Dewey Bruce, Montana Broadcasters Association (MBA)
08:33:39 Mark Baker, AT&T; Charter
08:35:04 Rob Cook, Montana Newspaper Association (MNA)
08:36:13 Rose Feliciano, Internet Association

EXHIBIT(tah33a01)

08:39:38 Erica Kenney, Council on State Taxation

EXHIBIT(tah33a02)

08:42:49 Carl Szabo, NetChoice

[EXHIBIT\(tah33a03\)](#)

Informational Testimony:

08:45:39 Lee Baerlocher, Department of Revenue (DOR)

Questions from Committee Members and Responses:

08:46:15 Vice Chair Fern

08:47:13 Lee Baerlocher, DOR

08:48:22 Rep. Dunwell

08:49:03 Lee Baerlocher, DOR

08:49:45 Rep. Dunwell

08:50:27 Rep. Trebas

08:50:49 Rep. Malone

08:51:37 Bridger Mahlum, Montana Chamber of Commerce

08:53:02 Vice Chair Fern

08:53:46 Rep. Trebas

Closing by Sponsor:

08:54:04 Rep. Trebas

[EXHIBIT\(tah33a04\)](#)

08:59:02 Recessed

09:15:26 Reconvened

EXECUTIVE ACTION ON HB 252

09:16:05 Megan Moore, Legislative Services Division (LSD)

09:16:33 **Motion:** Rep. Welch moved that **HB 252 DO PASS.**

09:16:48 **Motion:** Rep. Kassmier moved that **HB 252 BE AMENDED.**

[EXHIBIT\(tah33a05\)](#)

09:17:09 Megan Moore, LSD

09:17:56 **Vote:** Motion carried 17-1 by voice vote with Rep. Thane voting no. Rep. Abbott and Rep. C. Hinkle voted by proxy.

09:18:47 **Motion:** Rep. Welch moved that **HB 252 DO PASS AS AMENDED.**

09:18:58 **Motion:** Rep. Kassmier moved that **HB 252 BE AMENDED.**

[EXHIBIT\(tah33a06\)](#)

Discussion:

09:19:25 Megan Moore, LSD

09:19:38 **Vote:** Motion carried unanimously by voice vote. Rep. Abbott and Rep. C. Hinkle voted by proxy.

09:20:17 **Motion:** Rep. Welch moved that **HB 252 DO PASS AS AMENDED.**

Discussion:

09:20:34 Rep. Thane

09:21:23 Rep. Dunwell

09:23:01 Rep. Malone

09:23:42 **Vote:** Motion carried 14-4 by roll call vote with Rep. Abbott, Rep. Buckley, Rep. Dunwell and Rep. Thane voting no. Rep. Abbott and Rep. C. Hinkle voted by proxy.

EXECUTIVE ACTION ON HB 298

09:25:24 Megan Moore, LSD

09:25:50 **Motion:** Rep. Welch moved that **HB 298 DO PASS.**

Discussion:

09:26:01 Rep. Sheldon-Galloway

09:26:50 **Vote:** Motion carried unanimously by roll call vote. Rep. Abbott and Rep. C. Hinkle voted by proxy.

09:28:13 Chair Beard

09:28:45 Vice Chair Fern

09:29:10 Megan Moore, LSD

ADJOURNMENT

Adjournment: 09:29:49

Kathy Sangray, Secretary

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Additional Documents:

EXHIBIT([tah33aad.pdf](#))