

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 67th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Becky Beard, on February 23, 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. 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)
Rep. Braxton Mitchell (R)

Members Absent: None

Staff Present:

Megan Moore, Legislative Branch
Jacquie Simmons, 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 340, 2/17/2021; HB 348, 2/17/2021; HB 409, 2/17/2021; HB
424, 2/17/2021
Executive Action: HB 348, HB 409, HB 424

HEARING ON HB 348**Opening Statement by Sponsor:**

08:05:06 Rep. Jim Keane (D), HD 73, opened the hearing on HB 348, Generally revise film tax credit laws.

Proponents' Testimony:

08:06:58 Brad Longcake, Montana Film Coalition (MFC)
08:08:23 Tyler Grutsch, Montana Video Production Rentals

Opponents' Testimony: None**Informational Testimony:**

08:10:59 Lee Baerlocher, Montana Department of Revenue (DOR)

Questions from Committee Members and Responses:

08:11:20 Rep. R. Knudsen
08:11:35 Rep. Keane
08:12:18 Rep. Sheldon-Galloway
08:12:41 Rep. Keane

Closing by Sponsor:

08:15:31 Rep. Keane

HEARING ON HB 340**Opening Statement by Sponsor:**

08:16:05 Rep. Wylie Galt (R), HD 30, opened the hearing on HB 340, Revise the MEDIA Act film tax credits.

Proponents' Testimony:

08:17:25 Steve Grover, Montana Studios
08:20:39 Dustin de Young, Freestone Development
08:23:56 Josh Schroeder, Shadowcast Partners
08:29:21 Bridger Mahlum, Montana Chamber of Commerce
08:30:17 Jessie Luther, Motion Picture Association; Enterprise Holdings Inc.
08:32:16 Stuart Doggett, Montana Lodging and Hospitality Association (MLHA)
08:34:21 Tyler Grutsch, Montana Video Production Rentals
08:36:50 Dan Brooks, Billings Chamber of Commerce

EXHIBIT(tah38a01)

08:37:55 Tim Burton, Montana League of Cities and Towns (MLCT)
08:39:02 John MacDonald, City of Missoula; City of Bozeman

Opponents' Testimony:

08:40:50 Heather O'Loughlin, Montana Budget and Policy Center (MBPC)
08:41:46 Rep. C. Hinkle joined the meeting

Informational Testimony:

08:43:40 Allison Whitmer, Montana Department of Commerce (COM)

08:44:16 Lee Baerlocher, Montana Department of Revenue (DOR)

Questions from Committee Members and Responses:

08:44:36 Rep. Trebas
08:45:18 Allison Whitmer, COM
08:47:04 Vice Chair Fern
08:47:49 Josh Schroeder, Shadowcast Partners
08:50:31 Rep. Kassmier joined the meeting
08:51:00 Vice Chair Fern
08:51:21 Josh Schroder, Shadowcast Partners
08:53:51 Rep. Dunwell
08:55:25 Rep. Galt
08:56:08 Rep. Thane
08:56:47 Rep. Galt
08:57:21 Vice Chair Fern
08:58:41 Lee Baerlocher, DOR
08:59:29 Vice Chair Fern
08:59:44 Chair Beard
08:59:51 Megan Moore, Legislative Services Division (LSD)
09:00:09 Rep. Malone
09:00:56 Rep. Galt
09:01:29 Rep. Sheldon-Galloway
09:02:14 Lee Baerlocher, DOR
09:03:17 Vice Chair Fern
09:04:31 Rep. R. Knudsen
09:04:58 Lee Baerlocher, DOR

Closing by Sponsor:

09:05:56 Rep. Galt

HEARING ON HB 424

Opening Statement by Sponsor:

09:07:47 Rep. Emma Kerr-Carpenter (D), HD 49, opened the hearing on HB 424, Revise individual income tax laws.

Proponents' Testimony:

09:09:36 Heather O'Loughlin, Montana Budget and Policy Center (MBPC)

[EXHIBIT\(tah38a02\)](#)

[EXHIBIT\(tah38a03\)](#)

09:16:15 SJ Howell, Montana Women Vote (MWV)

09:19:36 Elisha Buchholz, Montana Food Bank Network (MFBN)

09:23:18 Mark Anderlik, Montana People's Budget

Opponents' Testimony:

09:30:31 Bridger Mahlum, Montana Chamber of Commerce

[EXHIBIT\(tah38a04\)](#)

09:33:57 Dan Brooks, Billings Chamber of Commerce (COM)

[EXHIBIT\(tah38a05\)](#)

Informational Testimony:

09:35:14 Lee Baerlocher, Montana Department of Revenue (DOR)

Questions from Committee Members and Responses:

09:35:38 Vice Chair Fern

09:36:24 Bridger Mahlum, Montana Chamber of Commerce

09:37:15 Rep. Dunwell

09:37:59 Mark Anderlik, Montana People's Budget

09:39:09 Rep. Thane

09:39:46 Lee Baerlocher, DOR

09:41:57 Rep. Malone

09:42:41 Rep. Kerr-Carpenter

09:42:54 Heather, O'Loughlin, MBPC

Closing by Sponsor:

09:44:27 Rep. Kerr-Carpenter

HEARING ON HB 409

Opening Statement by Sponsor:

09:45:31 Rep. Andrea Olsen (D), HD 100, opened the hearing on HB 409, Provide tax credit for purchase of a firearm safe.

Proponents' Testimony:

09:48:52 Carmelita Dominquez, Moms Demand Action

[EXHIBIT\(tah38a06\)](#)

09:50:49 Jan Strout, National Organization for Women, Montana Chapter (NOW)

[EXHIBIT\(tah38a07\)](#)

09:53:28 Nephi John Cole, National Shooting Sports Foundation (NSSF)

Opponents' Testimony: None

Informational Testimony:

09:57:10 Lee Baerlocher, Montana Department of Revenue (DOR)

Questions from Committee Members and Responses:

09:57:28 Rep. Kerns

09:58:37 Lee Baerlocher, DOR

09:58:51 Rep. Kerns

10:01:00 Rep. Olsen

10:01:34 Rep. Dunwell

10:02:47 Nephi Cole, NSSF

Closing by Sponsor:

10:07:25 Rep. Olsen

10:08:16 Chair Beard
10:09:02 Recessed
10:43:22 Reconvened
10:43:25 Rep. Marler joined the meeting

EXECUTIVE ACTION ON HB 424

10:44:32 **Motion:** Rep. Fern moved that **HB 424 DO PASS.**

Discussion:

10:45:01 Megan Moore, LSD
10:45:16 Rep. Buckley

10:46:12 **Vote:** Motion failed 6-12 by roll call vote with Rep. Abbott, Rep. Buckley, Rep. Dunwell, Rep. Fern, Rep. Marler and Rep. Thane voting aye. Rep. Abbott, Rep. Mitchell and Rep. Trebas voted by proxy.

10:47:46 **Motion/Vote:** Rep. Fern moved that **HB 424 BE TABLED.** Motion carried unanimously by voice vote. Rep. Abbott, Rep. Mitchell and Rep. Trebas voted by proxy.

EXECUTIVE ACTION ON HB 409

10:48:26 **Motion:** Rep. Fern moved that **HB 409 DO PASS.**

Discussion:

10:48:37 Rep. Dunwell
10:49:57 Rep. R. Knudsen
10:50:16 Rep. Sheldon-Galloway

10:50:23 **Vote:** Motion failed 6-12 by roll call vote with Rep. Abbott, Rep. Buckley, Rep. Dunwell, Rep. Fern, Rep. Kassmier and Rep. Thane voting aye. Rep. Abbott, Rep. Mitchell and Rep. Trebas voted by proxy.

10:51:30 **Motion/Vote:** Rep. Fern moved that **HB 409 BE TABLED.** Motion carried unanimously by voice vote. Rep. Abbott, Rep. Mitchell and Rep. Trebas voted by proxy.

EXECUTIVE ACTION ON HB 348

10:52:35 **Motion/Vote:** Rep. Fern moved that **HB 348 BE TABLED.** Motion carried unanimously by voice vote. Rep. Abbott, Rep. Mitchell and Rep. Trebas voted by proxy.

ADJOURNMENT

Adjournment: 10:53:57

Kathy Sangray, Secretary

ks

Additional Documents:

EXHIBIT([tah38aad.pdf](#))