

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 67th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Becky Beard, on March 9, 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. Kim Abbott (D)
Rep. Larry Brewster (R)
Rep. Alice Buckley (D)
Rep. Mary Ann Dunwell (D)
Rep. Paul Fielder (R)
Rep. Joshua Kassmier (R)
Rep. Scot Kerns (R)
Rep. Rhonda Knudsen (R)
Rep. Marty Malone (R)
Rep. Marilyn Marler (D)
Rep. Braxton Mitchell (R)
Rep. Lola Sheldon-Galloway (R)
Rep. Mark Thane (D)
Rep. Jeremy Trebas (R)

Members Excused: Rep. Caleb Hinkle (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: SB 126, 3/1/2021; SB 154, 3/1/2021; SB 193, 3/1/2021; SB 205,
3/1/2021; SB 51, 3/1/2021; SB 52, 3/1/2021
Executive Action: HB 432

08:01:31 Vice Chair Fern
08:02:00 Rep. Caleb Hinkle joined the meeting

HEARING ON SB 193

Opening Statement by Sponsor:

08:05:04 Sen. Steve Hinebauch (R), SD 18, opened the hearing on SB 193, Revise appraisal requirement for tax-deed land that did not sell at auction.

Proponents' Testimony:

08:08:38 Jason Rittal, Montana Association of Counties (MACo)
08:12:12 Commissioner Dennis Zander, Dawson County

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses: None

Closing by Sponsor:

08:14:43 Sen. Hinebauch

HEARING ON SB 51

Opening Statement by Sponsor:

08:15:11 Sen. Jason Ellsworth (R), SD 43, opened the hearing on SB 51, Exempting certain fiber optic, coaxial cable from property taxation.

Proponents' Testimony:

08:19:15 Geoff Feiss, Montana Telecommunication Association (MTA)
08:23:16 Scott Sales, Governor's Office (GOV)
08:24:09 Mark Baker, Charter Communications
08:25:06 Bridger Mahlum, Montana Chamber of Commerce
08:26:09 John Sonju, Big Sky Economic Development (BSED)
08:26:53 Dan Brooks, Billings Chamber of Commerce

EXHIBIT(tah47a01)

Opponents' Testimony:

08:27:57 Kevin Hamm, Treasure State Internet and Telegraph
08:31:44 Rose Bender, Montana Budget & Policy Center (MBPC)

Informational Testimony:

08:34:28 Doug Roehm, Montana Department of Revenue (DOR)

Questions from Committee Members and Responses:

08:34:53 Rep. Trebas
08:35:14 Kevin Hamm, Treasure State Internet and Telegraph
08:35:31 Rep. Malone
08:36:14 Geoff Feiss, MTA

08:39:42 Rep. Marler
08:40:28 Geoff Feiss, MTA
08:42:31 Rep. Dunwell
08:43:21 Kevin Hamm, Treasure State Internet and Telegraph
08:48:13 Rep. Thane
08:48:33 Sen. Ellsworth
08:51:25 Vice Chair Fern
08:52:39 Sen. Ellsworth
08:55:44 Vice Chair Fern
08:56:23 Doug Roehm, DOR
08:58:23 Rep. Buckley
08:59:07 Geoff Feiss, MTA

Closing by Sponsor:

09:00:56 Sen. Ellsworth

HEARING ON SB 52**Opening Statement by Sponsor:**

09:05:11 Sen. Jason Ellsworth (R), SD 43, opened the hearing on SB 52, Revise lodging facility use tax and sales tax on lodging and rental cars.

Proponents' Testimony:

09:12:19 Stuart Doggett, Montana Lodging & Hospitality Association (MLHA)
09:16:20 Mike Green, Montanan Lodging & Hospitality Association (MLHA)
09:21:03 Scott Boulanger, Enterprise Holdings
09:21:56 Stephen C. Wahrlich, Best Western Plus Clocktower; Stella's Kitchen and Bakery; Billings Chamber of Commerce

[EXHIBIT\(tah47a02\)](#)**Opponents' Testimony:**

09:27:19 Stephen Shur, Travel Technology Association

[EXHIBIT\(tah47a03\)](#)**Informational Testimony:**

09:30:53 John Harrington, Legislative Audit Division (LAD)
09:31:35 Jennifer Pelej, Montana Department of Commerce (COM)
09:32:11 Jason Lay, Montana Department of Revenue (DOR)

Questions from Committee Members and Responses:

09:33:00 Vice Chair Fern
09:33:35 Stuart Dogget, MTLHA
09:33:42 Vice Chair Fern
09:33:46 Mike Green, MTLHA
09:35:22 Rep. Sheldon-Galloway
09:36:09 Jason Lay, DOR
09:37:57 Rep. Malone
09:39:04 Mike Green

Closing by Sponsor:

09:41:29 Sen. Ellsworth

HEARING ON SB 126**Opening Statement by Sponsor:**

09:44:23 Sen. Keith Regier (R), SD 3, opened the hearing on SB 126, Revise laws related to property valuation appeal process.

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

09:50:17 Dave McAlpin, Montana Tax Appeal Board (MTAB)

[EXHIBIT\(tah47a04\)](#)

09:52:04 Kory Hofland, Montana Department of Revenue (DOR)

Questions from Committee Members and Responses:

09:52:39 Vice Chair Welch

09:53:12 Dave McAlpin, MTAB

09:56:02 Chair Beard

09:56:20 Dave McAlpin, MTAB

09:56:52 Vice Chair Fern

09:58:18 Dave McAlpin, MTAB

09:58:36 Kory Hofland, DOR

Closing by Sponsor:

10:00:13 Sen. Regier

HEARING ON SB 154**Opening Statement by Sponsor:**

10:02:21 Sen. Jason Small (R), SD 21, opened the hearing on SB 154, Revise collection of delinquent coal gross proceeds taxes.

Proponents' Testimony:

10:05:18 Jason Rittal, Montana Association of Counties (MACo)

10:11:02 Commissioner George Real Bird III, Big Horn County

10:12:25 Shelby DeMars, Montana Association of Oil, Gas and Coal Counties (MAOGCC); Montana Coal Coalition (MCC)

10:14:22 Steve Wade, Navajo Transitional Energy Company (NTEC)

10:15:48 Lance Pedersen, Council to Big Horn County Commissioners

10:18:34 Michael Opie, Accountant to Big Horn County

10:19:22 Treasurer Denise Rios, Big Horn County

Opponents' Testimony:

10:20:15 Derf Johnson, Montana Environmental Information Center (MEIC)

Informational Testimony: None

Questions from Committee Members and Responses: None

Closing by Sponsor:

10:26:21 Sen. Small

10:28:32 Brief Recess
10:36:19 Reconvened

10:36:20 Rep. Kassmier left the meeting

HEARING ON SB 205

Opening Statement by Sponsor:

10:36:31 Sen. Brian Hoven (R), SD 13, opened the hearing on SB 205, Revise name of state tax appeal board.

Proponents' Testimony:

10:37:31 Dave McAlpin, Montana Tax Appeal Board (MTAB)
10:37:41 Bob Story, Montana Taxpayers Association (MonTax)
10:38:31 Director Brendan Beatty, Department of Revenue (DOR)
10:38:58 Jason Rittal, Montana Association of Counties (MACo)

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses: None

Closing by Sponsor:

10:40:00 Sen. Hoven

EXECUTIVE ACTION ON HB 432

10:40:29 Megan Moore, Legislative Services Division (LSD)

10:41:35 **Motion:** Rep. Beard moved that **HB 432 DO PASS.**

Discussion:

10:41:43 Vice Chair Fern
10:43:23 Rep. Fielder
10:43:47 Rep. Dunwell
10:44:42 Vice Chair Fern
10:45:04 Rep. Dunwell

10:45:45 **Vote:** Motion carried unanimously by roll call vote. Rep. Kassmier and Rep. Kerns voted by proxy.

10:47:29 Chair Beard
10:47:56 Rep. Malone
10:49:06 Vice Chair Fern
10:50:10 Megan Moore, LSD

ADJOURNMENT

Adjournment: 10:50:39

Kathy Sangray, Secretary

ks

Additional Documents:

EXHIBIT([tah47aad.pdf](#))