

## MINUTES

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

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Becky Beard, on March 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. Kim Abbott (D)  
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. Marilyn Marler (D)  
Rep. Braxton Mitchell (R)  
Rep. Lola Sheldon-Galloway (R)  
Rep. Mark Thane (D)  
Rep. Jeremy Trebas (R)

**Members Excused:** None

**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 182, 3/1/2021; SB 184, 3/1/2021; SB 159, 3/1/2021

**HEARING ON SB 159****Opening Statement by Sponsor:**

08:06:29 Sen. Greg Hertz (R), SD 6, opened the hearing on SB 159, Personal Income Tax Relief Act.

**Proponents' Testimony:**

08:10:24 Director Kurt Alme, Office of Budget & Program Planning (OBPP)

[EXHIBIT\(tah48a01\)](#)

[EXHIBIT\(tah48a02\)](#)

08:21:17 Director Scott Osterman, Department of Commerce (COM)

08:25:11 Todd O'Hair, Montana Chamber of Commerce

08:27:01 Bob Story, Montana Taxpayers Association (MonTax)

[EXHIBIT\(tah48a03\)](#)

08:29:43 Patrick Web, Americans for Prosperity Montana (AFP)

08:30:26 Dexter Thiel, Thiel Brothers Roofing

08:37:20 Dave Galt, Montana Petroleum Association (MPA); Montana Contractors Association (MCA)

08:38:07 Raylee Honeycutt, Montana Stock Growers Association (MSGA)

08:38:34 Rhonda Wiggins, National Federal of Independent Business (NFIB), Helena Chamber of Commerce

08:40:30 Molly Schwend, Montana Coal Council (MCC)

08:40:56 Cary Hegreberg, Montana Bankers Association (MBA)

08:41:24 Nicole Rolf, Montana Farm Bureau Federation (MFBF)

08:42:32 Duane Williams, Motor Carriers of Montana (MCM)

08:43:02 John Semple, Montana Grain Growers Association (MGGA)

08:43:20 Jason Todhunter, Montana Logging Association (MLA)

08:43:43 Charles Robinson, Montana Electric Cooperative Association (MECA)

08:44:05 Shane Scanlon, Kalispell Chamber of Commerce

08:45:28 Rick Reisig, Anderson ZurMuehlen CPAs

[EXHIBIT\(tah48a04\)](#)

08:48:01 Rich Roth, IX Ranch Co.

08:50:05 Dave McEwen, self

08:51:45 Shane Etwiler, Great Falls Chamber of Commerce

[EXHIBIT\(tah48a05\)](#)

08:53:02 Bob Quinn, self

[EXHIBIT\(tah48a06\)](#)

08:55:43 Jason Brothen, Lower Yellowstone Rural Electric Cooperative

08:57:32 Dr. Patrick Barkey, Bureau of Business and Economic Research, University of Montana (U of M)

[EXHIBIT\(tah48a07\)](#)

09:03:51 Allen Lloyd, Montana Society of CPAs (MSCPA)

[EXHIBIT\(tah48a08\)](#)

09:06:50 Luke Mauritsen, Montana Instruments Corporation  
[EXHIBIT\(tah48a09\)](#)

09:09:39 Dana Gleason, Mystery Ranch  
[EXHIBIT\(tah48a10\)](#)

09:11:03 Ronald Yates Jr, Eide Bailey CPA  
[EXHIBIT\(tah48a11\)](#)

09:14:08 George Olsen, Montana Society of CPAs (MSCPA)

09:16:00 Charlie Cahill, Cahill Seeds

09:18:49 Austin Trunkle, Big Sky Economic Development (BSED)

**Opponents' Testimony:**

09:19:47 Heather O'Loughin, Montana Budget and Policy Center (MBPC)

[EXHIBIT\(tah48a12\)](#)

[EXHIBIT\(tah48a13\)](#)

09:20:00 Rep. Kassmier left the meeting

09:27:14 SJ Howell, Montana Women Vote (MWV)

09:29:28 Shawn Reagor, Montana Human Rights Network (MHRN)

09:31:12 Joel Peden, Montana Association of Center for Independent Living (MTCIL)

09:34:48 Reverend Valerie Webster, self

[EXHIBIT\(tah48a14\)](#)

09:39:40 Rep. Abbott

09:40:09 Mark Anderlik, Montana People's Budget

[EXHIBIT\(tah48a15\)](#)

09:43:14 Rep. Dunwell

09:44:28 Erik Burke, Montana Federation of Public Employees (MFPE)

09:48:55 Alanna Wulf, Big Sky 55+

09:49:25 Grace Benasutti, Forward Montana

[EXHIBIT\(tah48a16\)](#)

09:50:53 Kelsen Young, Montana Coalition Against Domestic & Sexual Violence  
(MCADSV)

09:53:29 Zeth Stone, self

**Informational Testimony:**

09:56:57 Lee Baerlocher, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

09:57:25 Rep. Malone

09:58:17 Heather O'Loughlin, MBPC

10:00:20 Rep. Dunwell

10:02:31 Reverend Valerie Webster

10:04:20 Chair Beard

10:04:34 Rep. Abbott

10:05:10 Heather O'Loughlin, MBPC  
10:06:30 Rep. Thane  
10:07:24 Bob Story, MonTax  
10:09:29 Vice Chair Fern  
10:10:16 Dr. Patrick Barkey, U of M  
10:12:28 Rep. Buckley  
10:13:04 Director Kurt Alme

**Closing by Sponsor:**

10:14:22 Sen. Hertz

10:17:02 Recess

10:24:11 Reconvened

**HEARING ON SB 182**

**Opening Statement by Sponsor:**

10:24:26 Sen. Greg Hertz (R), SD 6, opened the hearing on SB 182, Generally revise laws on state finance, reducing tax rate if conditions met.

**Proponents' Testimony:**

10:27:53 Director Kurt Alme, Office of Budget & Program Planning (OBPP)

**EXHIBIT(tah48a17)**

10:42:27 Chair Beard

10:42:45 Todd O'Hair, Montana Chamber of Commerce; Billings Chamber of Commerce

10:44:24 Bob Story, Montana Taxpayers Association (MonTax)

10:45:47 Duane Williams, Motor Carriers of Montana (MCM)

10:46:09 Nicole Rolf, Montana Farm Bureau Federation (MFBF)

10:46:43 Dave Galt, Montana Petroleum Association (MPA); Montana Contractors Association (MCA)

10:47:04 Cary Hegreberg, Montana Bankers Association (MBA)

10:47:29 Jason Todhunter, Montana Logging Association (MLA)

10:47:49 Scott Reichner, Montana Auto Dealers Association (MTADA)

10:48:38 Allen Lloyd, Montana Society of CPAs (MSCPA)

**EXHIBIT(tah48a18)**

10:49:01 George Olsen, Montana Society of CPAs (MSCPA)

**Opponents' Testimony:**

10:50:17 Alanna Wulf, Big Sky 55+

10:51:23 Mark Anderlik, Montana People's Budget (MPB)

**EXHIBIT(tah48a19)**

10:53:52 Erik Burke, Montana Federation of Public Employees (MFPE)

10:56:14 Grace Benasutti, Forward Montana

**EXHIBIT(tah48a20)**

10:57:22 Zeth Stone, self

10:58:59 Kelsen Young, Montana Coalition Against Domestic & Sexual Violence (MCADSV)

11:00:38 Heather O'Loughlin, Montana Budget and Policy Center (MBPC)  
[EXHIBIT\(tah48a21\)](#)

11:08:06 Mitch Tropila, Easter Seals Goodwill Northern Rocky Mountain (ESGW)  
11:10:35 SJ Howell, Montana Women Vote (MWV)  
11:11:38 Joel Peden, Montana Association of Centers for Independent Living (MTCIL)  
11:15:45 Beth Brennehan, Disability Rights Montana  
11:18:31 Shawn Reagor, Montana Human Rights Network (MHRN)

**Informational Testimony:**

11:19:16 Ryan Evans, Office of Budget & Program Planning (OBPP)  
11:19:46 Lee Baerlocher, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

11:20:05 Rep. Buckley  
11:20:36 Director Kurt Alme, OBPP  
11:23:40 Rep. Thane  
11:23:58 Director Kurt Alme, OBPP  
11:26:33 Rep. Abbott  
11:27:04 Heather O'Loughlin, MBPC  
11:29:26 Vice Chair Fern  
11:30:15 Heather O'Loughlin, MBPC  
11:33:40 Vice Chair Fern  
11:34:15 Director Kurt Alme, OBPP  
11:34:17 Ryan Evans, OBPP  
11:35:30 Rep. Trebas  
11:37:07 Sen. Hertz  
11:37:40 Vice Chair Welch  
11:37:33 Sen. Hertz

**Closing by Sponsor:**

11:40:45 Sen. Hertz

**HEARING ON SB 184**

**Opening Statement by Sponsor:**

11:45:09 Sen. Mark Blasdel (R), SD 4, opened the hearing on SB 184, Montana Entrepreneur Magnet Act.

**Proponents' Testimony:**

11:46:32 Scott Osterman, Department of Commerce (COM)  
[EXHIBIT\(tah48a22\)](#)

11:54:03 Scott Sales, Governor's Office (GOV)  
11:57:19 Todd O'Hair, Montana Chamber of Commerce  
11:58:35 Bob Story, Montana Taxpayers Association (MonTax)  
11:59:18 Brian Thompson, Montana Contractors Association (MCA), Montana Petroleum Association (MPA)  
11:59:47 Scott Reichner, Montana Auto Dealers Association (MTADA)  
12:00:13 Shane Scanlon, Kalispell Chamber of Commerce

**Opponents' Testimony:**

12:01:32 Rose Bender, Montana Budget & Policy Center (MBPC)

[EXHIBIT\(tah48a23\)](#)

[EXHIBIT\(tah48a24\)](#)

[EXHIBIT\(tah48a25\)](#)

12:04:33 Shawn Reagor, Montana Human Rights Network (MHRN)

12:05:11 Derek Ivester, self

[EXHIBIT\(tah48a26\)](#)

12:08:05 Alanna Wulf, Big Sky 55+

**Informational Testimony:**

12:08:56 Lee Baerlocher, Montana Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

12:09:14 Rep. Sheldon-Galloway

12:09:34 Sen. Blasdel

12:10:39 Vice Chair Fern

**Closing by Sponsor:**

12:12:29 Sen. Blasdel

**Department of Commerce Training:**

12:14:22 Lee Baerlocker, Montana Department of Revenue (DOR)

[EXHIBIT\(tah48a27\)](#)

12:22:07 Chair Beard

12:23:46 Megan Moore, Legislative Services Division (LSD)

**ADJOURNMENT**

Adjournment: 12:24:34

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Kathy Sangray, Secretary

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Additional Documents:

**EXHIBIT**([tah48aad.pdf](#))