

MINUTES

MONTANA SENATE 67th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Brian Hoven, on January 13, 2021 at 9:00 A.M., in Room 405
Capitol

ROLL CALL

Members Present in the Committee Room:

Sen. Brian Hoven, Chair (R)
Sen. Jill Cohenour, Vice Chair (D)
Sen. Greg Hertz, Vice Chair (R)
Sen. Mark Blasdel (R)
Sen. Brad Molnar (R)
Sen. Walt Sales (R)
Sen. Russel (Russ) Tempel (R)
Sen. Gordon Vance (R)

Members Present By Zoom Video Conference:

Sen. Edith (Edie) McClafferty (D)
Sen. Shannon O'Brien (D)
Sen. JP Pomnichowski (D)

Members Excused: None

Members Absent: None

Staff Present: Jaret Coles, Legislative Branch
Charlene Devine, Committee Secretary
Rachel Foe, Remote Meeting Coordinator

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 11, 1/7/2021; SB 12, 1/7/2021; SB 30, 1/7/2021

HEARING ON SB 30**Opening Statement by Sponsor:**

09:01:58 Sen. Mark Blasdel (R), SD 4, opened the hearing on SB30, Repeal credit for interest differentials for loans by utilities and banks.

09:02:29 Sen. Hertz entered the hearing.

Proponents' Testimony: None

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses: None

Closing by Sponsor:

09:03:41 Sen. Blasdel

09:03:44 Sen. Blasdel left the hearing.

HEARING ON SB 11**Opening Statement by Sponsor:**

09:04:08 Sen. Jill Cohenour (D), SD 42, opened the hearing on SB11, Increase minimum corporate income tax.

Proponents' Testimony:

09:06:28 Rose Bender, Montana Budget and Policy Center

09:07:45 SJ Howell, Montana Women Vote

[EXHIBIT\(tas08a01\)](#)

09:08:55 Erik Burke, Montana Federation of Public Employees

[EXHIBIT\(tas08a02\)](#)

09:10:13 Kelsen Young, Montana Coalition Against Domestic and Sexual Violence

[EXHIBIT\(tas08a03\)](#)

Opponents' Testimony: None

Informational Testimony:

09:11:48 Lee Baerlocher, Department of Revenue (DOR)

Questions from Committee Members and Responses:

09:12:10 Sen. Hertz

09:14:26 Mr. Baerlocher, DOR

09:14:39 Sen. Hertz

09:14:59 Sen. Cohenour

09:15:40 Chair Hoven

09:15:48 Mr. Baerlocher
09:16:11 Sen. Molnar
09:18:10 Mr. Baerlocher
09:19:02 Sen. Hertz
09:19:17 Mr. Baerlocher

Closing by Sponsor:

09:19:29 Sen. Cohenour

HEARING ON SB 12**Opening Statement by Sponsor:**

09:21:15 Sen. Jill Cohenour (D), SD 42, opened the hearing on SB12, Convert tax haven list to tax haven criteria.

Proponents' Testimony:

09:24:29 Rose Bender, Montana Budget and Policy Center

[EXHIBIT\(tas08a04\)](#)

Opponents' Testimony:

09:26:20 Nikki E. Dobay, Montana Chamber of Commerce, Montana Taxpayers Association, (MONTAX)

[EXHIBIT\(tas08a05\)](#)

09:32:04 Bob Story, Montana Taxpayers Association

[EXHIBIT\(tas08a06\)](#)

09:35:11 Bridger Mahlum, Montana Chamber of Commerce

Additional testimony received:

[EXHIBIT\(tas08a07\)](#)

Informational Testimony:

09:36:00 Lee Baerlocher, Department of Revenue (DOR)

Questions from Committee Members and Responses:

09:36:20 Sen. Molnar
09:43:31 Sen. Cohenour
09:44:56 Sen. Molnar
09:45:06 Sen. Hertz
09:45:39 Ms. Dobay, Montana Chamber, MONTAX
09:51:04 Chair Hoven
09:54:23 Ms. Dobay
09:55:48 Sen. Pomnichowski
09:56:34 Sen. Cohenour
09:57:51 Sen. Pomnichowski
09:58:21 Mr. Baerlocher, DOR
09:59:12 Sen. O'Brien
10:01:43 Mr. Baerlocher
10:02:03 Sen. Sales

10:02:30 Mr. Baerlocher
10:03:20 Sen. Hertz
10:03:46 Sen. Cohenour
10:04:50 Chair Hoven
10:05:36 Mr. Baerlocher
10:05:52 Chair Hoven
10:06:16 Mr. Baerlocher
10:06:41 Sen. Cohenour

Closing by Sponsor:

10:08:22 Chair Hoven

10:08:35 Jaret Coles, Legislative Services Division (LSD)
10:08:52 Chair Hoven
10:09:20 Mr. Coles, LSD
10:09:27 Chair Hoven

ADJOURNMENT

Adjournment: 10:10 A.M.

Charlene Devine, Secretary

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Additional Documents:

EXHIBIT([tas08aad.pdf](#))