

MINUTES

MONTANA SENATE 67th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Brian Hoven, on January 26, 2021 at 8:30 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. Brad Molnar (R)
Sen. Shannon O'Brien (D)
Sen. Walt Sales (R)
Sen. Russel (Russ) Tempel (R)

Members Present by Zoom Video Conference:

Sen. Edith (Edie) McClafferty (D)
Sen. JP Pomnichowski (D)

Members Excused:

Sen. Mark Blasdel (R)
Sen. Gordon Vance (R)

Members Absent: None

Staff Present: Jaret Coles, Legislative Branch
Charlene Devine, Committee Secretary
Karli Kusler, 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:

Introductions:

Governor's Office of Budget & Program Planning
Department of Revenue

Hearing & Date Posted: SB 52, 1/12/2021
Executive Action: Amend SB 10

Office of Budget & Program Planning:

08:31:54 Kurt Alme, budget director, Office of Budget & Program Planning (OBPP)

08:32:58 Sen. Cohenour entered the hearing.

08:36:22 Chair Hoven

08:36:32 Sen. Cohenour

08:37:04 Chair Hoven

08:37:31 Mr. Alme, OBPP

08:39:17 Ryan Evans, assistant budget director, OBPP

08:45:29 Chair Hoven

08:45:34 Mr. Evans, OBPP

08:46:03 Ralph Franklin, lead revenue analyst, OBPP

08:46:23 Chris Watson, senior revenue analyst, OBPP

08:46:46 Brian Hannan, lead budget analyst, OBPP

08:47:05 Nancy Hall, lead budget analyst, OBPP

Department of Revenue:

08:47:37 Brendan Beatty, director, Department of Revenue (DOR)

08:48:25 Sen. Molnar entered the hearing.

08:51:15 Ed Caplis, Tax Policy and Research director, DOR

08:51:26 Eric Dale, economist, DOR

08:51:59 Aaron McNay, economist, DOR

08:52:24 Finn McMichael, economist, DOR

08:52:51 Dylan Cole, economist, DOR

08:53:12 Mr. Caplis, DOR

08:53:37 Chair Hoven

08:55:50 Brief Recess

08:58:11 Sen. McClafferty entered the hearing.

09:03:36 Reconvened

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

09:03:50 Sen. Jason Ellsworth (R), SD 43, opened the hearing on SB52, Revise lodging facility use tax and sales tax on lodging and rental cars.

Proponents' Testimony:

09:07:50 Stuart Doggett, Montana Lodging and Hospitality Association (MLHA)

09:10:08 Mike Green, attorney

09:24:02 Chair Hoven

09:24:11 Mr. Green

09:28:43 Jon Sonju, Enterprise Holdings

09:30:15 Sandra Thares, Great Falls

[EXHIBIT\(tas17a01\)](#)

09:32:35 Stephen Wahrlich, Billings

[EXHIBIT\(tas17a02\)](#)

09:36:00 Whitney Bergmann, Management Advisors Hospitality

09:36:54 Dan Brooks, Billings Chamber of Commerce

[EXHIBIT\(tas17a03\)](#)

Additional Testimony Received:

[EXHIBIT\(tas17a04\)](#)

Opponents' Testimony: None

Informational Testimony:

09:39:31 Lee Baerlocher, Department of Revenue (DOR)

09:39:51 John Harrington, Legislative Audit Division

09:40:24 Jennifer Pelej, Department of Commerce

Questions from Committee Members and Responses:

09:40:52 Sen. Tempel

09:42:39 Mr. Green

09:43:43 Sen. Pomnichowski

09:44:36 Mr. Doggett, MLHA

09:46:07 Sen. Pomnichowski

09:48:36 Mr. Baerlocher, DOR

09:49:00 Sen. Hertz

09:49:27 Mr. Baerlocher

09:50:36 Chair Hoven

09:51:49 Mr. Baerlocher

Closing by Sponsor:

09:52:26 Sen. Ellsworth

Committee Business:

09:55:10 Chair Hoven

09:56:09 Sen. Cohenour

09:56:27 Jaret Coles, Legislative Services Division (LSD)

09:56:59 Chair Hoven

09:57:13 Mr. Coles, LSD

EXECUTIVE ACTION ON SB 10

09:57:30 **Motion/Vote:** Sen. Cohenour moved that **SB 10 BE AMENDED**. Motion carried unanimously by voice vote of those present and voting.

[EXHIBIT\(tas17a05\)](#)

Discussion:

09:58:04 Chair Hoven

09:58:11 Mr. Coles

09:58:40

Motion/Vote: Sen. Cohenour moved to **POSTPONE FURTHER ACTION.**
Motion carried unanimously by voice vote of those present and voting.

ADJOURNMENT

Adjournment: 10:00 A.M.

Charlene Devine, Secretary

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Additional Documents:

EXHIBIT([tas17aad.pdf](#))