

MINUTES

MONTANA SENATE 67th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Brian Hoven, on February 2, 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. Brad Molnar (R)
Sen. Russel (Russ) Tempel (R)

Members Present by Zoom Video Conference:

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

Members Excused:

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

Members Absent: None

Staff Present: Jaret Coles, Legislative Branch
Charlene Devine, Committee Secretary
Clara Bentler, 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 133, 1/26/2021; SB 138, 1/26/2021

HEARING ON SB 138**Opening Statement by Sponsor:**

09:02:05 Sen. Greg Hertz (R), SD 6, opened the hearing on SB138, Repeal temporary tribal property tax exemption.

[EXHIBIT\(tas22a01\)](#)

Proponents' Testimony:

09:11:24 Gale Decker, Lake County commissioner

[EXHIBIT\(tas22a02\)](#)

Opponents' Testimony:

09:23:26 Jordon Thompson, Confederated Salish & Kootenai Tribes (CSKT)

09:26:16 Keaton Sunchild, Montana Native Vote

09:28:07 Sam Forstag, American Civil Liberties Union

09:30:36 Floyd Azure, Assiniboine and Sioux Tribes

09:35:39 Shelly Fyant, CSKT

[EXHIBIT\(tas22a03\)](#)

09:40:57 Dalayah Killsback, Western Native Voice

09:41:51 Preston Parish, Montana Budget and Policy Center

09:43:39 Danielle Vazquez, Missoula

09:44:23 Majel Russell, Fort Peck Assiniboine and Sioux Tribes

09:49:55 Travis McAdam, Montana Human Rights Network

[EXHIBIT\(tas22a04\)](#)

Additional Testimony Received:

[EXHIBIT\(tas22a05\)](#)

Informational Testimony:

09:51:40 Bryce Kaatz, Department of Revenue (DOR)

Questions from Committee Members and Responses:

09:52:15 Sen. Molnar

09:54:52 Mr. Decker, Lake County

09:56:56 Sen. Molnar

09:59:58 Ms. Fyant, CSKT

10:00:05 Sen. Cohenour

10:00:52 Mr. Decker

10:01:34 Sen. Cohenour

10:01:41 Chair Hoven

10:01:53 Mr. Decker

10:02:39 Chair Hoven

10:03:15 Mr. Decker

10:03:34 Sen. Cohenour

10:05:56 Ms. Fyant

10:05:58 Sen. Tempel

10:09:15 Ms. Russell, Fort Peck Tribes

10:11:12 Sen. Pomnichowski

10:12:08 Ms. Russell

10:13:19 Sen. Pomnichowski
10:13:44 Sen. Hertz
10:14:26 Sen. Cohenour
10:15:12 Sen. Hertz
10:16:17 Chair Hoven
10:19:21 Mr. Kaatz, DOR
10:19:54 Sen. McClafferty
10:21:30 Ms. Russell
10:21:38 Sen. O'Brien
10:23:39 Mr. Thompson, CSKT
10:24:00 Sen. O'Brien
10:24:37 Sen. Hertz
10:25:41 Sen. Molnar
10:26:15 Sen. Hertz
10:27:50 Chair Hoven
10:28:48 Mr. Thompson

Closing by Sponsor:

10:29:09 Sen. Hertz

10:31:39 Chair Hoven

HEARING ON SB 133**Opening Statement by Sponsor:**

10:32:02 Sen. Greg Hertz (R), SD 6, opened the hearing on SB133, Revise property tax appraisal and tax appeal process.

[EXHIBIT\(tas22a06\)](#)

Proponents' Testimony:

10:42:05 Sam Sill, Montana Association of Realtors

10:43:12 Bob Story, Montana Taxpayers Association

Opponents' Testimony: None

Informational Testimony:

10:46:32 Dave McAlpin, Montana Tax Appeal Board (MTAB)

[EXHIBIT\(tas22a07\)](#)

10:46:58 Kory Hofland, Department of Revenue (DOR)

Questions from Committee Members and Responses:

10:47:28 Sen. Cohenour

10:52:18 Mr. McAlpin, MTAB

10:53:44 Sen. Pomnichowski

10:54:15 Mr. McAlpin

10:54:50 Sen. Pomnichowski

10:55:11 Mr. Hofland, DOR

Closing by Sponsor:

10:57:31 Sen. Hertz

ADJOURNMENT

Adjournment: 11:00 A.M.

Charlene Devine, Secretary

cd

Additional Documents:

EXHIBIT([tas22aad.pdf](#))