

MINUTES

MONTANA SENATE 67th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Brian Hoven, on February 3, 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. Shannon O'Brien (D)
Sen. Walt Sales (R)
Sen. Russel (Russ) Tempel (R)

Members Present by Video Zoom 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:

Hearing & Date Posted: HB 53, 2/26/2021; SB 126, 2/26/2021

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

09:02:34 Sen. Keith Regier (R), SD 3, opened the hearing on SB126, Revise laws related to property valuation appeal process.

Proponents' Testimony: None

Opponents' Testimony: None

Informational Testimony:

09:06:41 Dave McAlpin, Montana Tax Appeal Board (MTAB)
[EXHIBIT\(tas23a01\)](#)

09:09:07 Kory Hofland, Department of Revenue (DOR)

Questions from Committee Members and Responses:

09:10:48 Sen. Cohenour
09:12:36 Mr. Hofland, DOR
09:13:03 Sen. Cohenour
09:13:31 Mr. McAlpin, MTAB
09:14:40 Sen. O'Brien
09:16:09 Mr. McAlpin
09:16:30 Mr. Hofland
09:17:31 Sen. Hertz
09:18:47 Mr. McAlpin
09:18:58 Sen. Tempel
09:19:25 Mr. Hofland
09:20:07 Sen. Pomnichowski
09:23:52 Mr. McAlpin
09:24:00 Sen. Hertz
09:24:11 Sen. Regier
09:24:37 Chair Hoven
09:24:44 Sen. Regier

Closing by Sponsor:

09:25:33 Sen. Regier

HEARING ON HB 53**Opening Statement by Sponsor:**

09:26:46 Rep. Jim Hamilton (D), HD 61, opened the hearing on HB53, Revise partnership audit provisions.

[EXHIBIT\(tas23a02\)](#)

Proponents' Testimony:

09:31:52 Lee Baerlocher, Department of Revenue

[EXHIBIT\(tas23a03\)](#)

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses: None

Closing by Sponsor:

09:39:52 Rep. Hamilton

Discussion:

09:41:17 Chair Hoven

09:41:34 Rep. Hamilton

09:41:53 Chair Hoven

ADJOURNMENT

Adjournment: 9:42 A.M.

Charlene Devine, Secretary

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Additional Documents:

EXHIBIT([tas23aad.pdf](#))