

## MINUTES

### MONTANA SENATE 67th LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Brian Hoven, on February 11, 2021 at 8:00 AM, 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 Video Zoom Conference:**

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

**Members Excused:**

Sen. JP Pomnichowski (D)  
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: SB 182, 2/8/2021; SB 184, 2/8/2021; SB 159, 2/8/2021

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

08:03:30 Sen. Greg Hertz (R), SD 6, opened the hearing on SB159, Personal Income Tax Relief Act.

**Proponents' Testimony:**

08:05:37 Kurt Alme, Budget director, Governor's office (GOV)  
[EXHIBIT\(tas29a01\)](#)

08:14:48 Scott Osterman, Department of Commerce  
08:21:28 Donna Arduin, Arduin, Laffer & Moore Econometrics  
[EXHIBIT\(tas29a02\)](#)

08:26:23 Bridger Mahlum, Montana Chamber of Commerce  
08:27:35 Bob Story, Montana Taxpayers Association

08:28:11 Sen. Molnar entered the hearing.

08:28:45 Henry Kriegel , Americans for Prosperity  
08:29:28 Jan Rouse, NorthWestern Energy  
08:29:53 Brad Griffin, Montana Retail Association  
08:30:21 Nicole Rolf, Montana Farm Bureau Federation  
08:31:18 Molly Schwend, Montana Coal Council  
08:31:51 Ronda Wiggers, Montana Water Well Drillers' Association, Helena Chamber of  
Commerce, Montana Coin Machine Operators Association  
08:33:06 Dan Brooks, Billings Chamber of Commerce  
08:33:42 Neil Peterson, Gaming Industry Association of Montana  
08:34:16 Jason Todhunter, Montana Logging Association  
08:34:51 John Semple, Montana Grain Growers Association  
08:35:14 Duane Williams, Motor Carriers of Montana  
08:35:45 Cary Hegreberg, Montana Bankers Association  
08:36:30 Tammy Johnson, Montana Mining Association

[EXHIBIT\(tas29a03\)](#)

08:38:50 Rick Reisig, Great Falls  
[EXHIBIT\(tas29a04\)](#)

08:40:55 Allen Lloyd, Montana Society of Certified Public Accountants  
[EXHIBIT\(tas29a05\)](#)

08:41:33 Allison Corbyn, Big Sky Economic Development

**Additional Testimony Received:**

[EXHIBIT\(tas29a06\)](#)

**Opponents' Testimony:**

08:42:30 Heather O'Loughlin, Montana Budget and Policy Center (MBPC)  
[EXHIBIT\(tas29a07\)](#)

08:48:21 Allison Reinhardt, Montana Associated Students  
08:49:36 Jack Rinck, Associated Students of Montana State University, University of  
Montana  
08:50:36 Rachelle Sartori, Helena  
**EXHIBIT(tas29a08)**

08:52:44 Laura Terrill, Planned Parenthood Advocates of Montana  
**EXHIBIT(tas29a09)**

08:53:21 Jasmine Krotkov, Neihart  
08:55:39 Keaton Sunchild, Western Native Voice  
**EXHIBIT(tas29a10)**

08:56:38 Stephanie Morton, Healthy Mothers, Healthy Babies  
08:57:52 Jeffrey Kempka, Hamilton  
09:00:08 Mark Anderlik, Montana People's Budget  
**EXHIBIT(tas29a11)**

09:03:14 SJ Howell, Montana Women Vote  
09:05:04 Jon Ellingson, Big Sky 55+  
09:08:15 Erik Burke, Montana Federation of Public Employees  
09:13:10 Grace Benasutti, Forward Montana  
09:14:53 Lorianne Burhop, Montana Food Bank Network  
09:16:42 Ann Truesdell, National Association of Social Workers  
09:18:22 Nick Peyton, citizen  
09:21:14 Kelsen Young, Montana Coalition Against Domestic and Sexual Violence

**Informational Testimony:**

09:23:34 Lee Baerlocher, Department of Revenue

**Questions from Committee Members and Responses:**

09:24:48 Sen. Cohenour  
09:27:50 Ms. O'Loughlin, MBPC  
09:28:40 Sen. Pomnichowski  
09:32:59 Ms. O'Loughlin  
09:33:10 Sen. O'Brien  
09:33:46 Mr. Peyton, citizen  
09:34:30 Sen. O'Brien  
09:35:03 Ms. O'Loughlin  
09:38:15 Sen. Tempel  
09:40:28 Mr. Alme, GOV  
09:41:13 Sen. Blasdel  
09:42:35 Patrick Barkey, Missoula  
09:45:09 Sen. Blasdel  
09:45:40 Ms. Arduin, Arduin, Laffer & Moore  
09:46:54 Sen. Blasdel  
09:47:45 Mr. Alme  
09:49:40 Sen. Cohenour  
09:52:29 Ms. O'Loughlin  
09:53:16 Chair Hoven

09:55:25 Sen. Hertz  
09:55:32 Sen. Sales  
09:58:15 Mr. Story, MONTAX  
09:59:45 Sen. Blasdel  
10:00:26 Mr. Alme  
10:02:06 Sen. Cohenour  
10:02:39 Ms. O'Loughlin  
10:03:34 Sen. Cohenour  
10:04:38 Ms. Sartori, Helena

**Closing by Sponsor:**

10:05:32 Sen. Hertz

**HEARING ON SB 182**

**Opening Statement by Sponsor:**

10:12:10 Sen. Greg Hertz (R), SD 6, opened the hearing on SB182, Generally revise laws on state finance, reducing tax rate if conditions met.

**Proponents' Testimony:**

10:14:54 Kurt Alme, Budget director, Governor's office (GOV)

[EXHIBIT\(tas29a12\)](#)

10:28:03 Sen. Vance entered the hearing.

10:35:40 Bob Story, Montana Taxpayers Association

10:38:09 Bridger Mahlum, Montana Chamber of Commerce

10:38:48 Ronda Wiggers, National Federation of Independent Businesses, Helena Chamber of Commerce

10:39:35 Jan Rouse, NorthWestern Energy

10:40:05 Dan Brooks, Billings Chamber of Commerce

10:40:39 Duane Williams, Motor Carriers of Montana

10:41:04 Jason Todhunter, Montana Logging Association

10:41:40 Nicole Rolf, Montana Farm Bureau Federation

10:42:20 Tammy Johnson, Montana Mining Association

[EXHIBIT\(tas29a13\)](#)

10:42:50 Allen Lloyd, Montana Society of Certified Public Accountants

[EXHIBIT\(tas29a14\)](#)

**Additional Testimony Received:**

[EXHIBIT\(tas29a15\)](#)

**Opponents' Testimony:**

10:43:40 Heather O'Loughlin, Montana Budget and Policy Center (MBPC)

[EXHIBIT\(tas29a16\)](#)

10:55:33 Rachel Schmidt, Associated Students of Montana State University

10:56:46 Beth Brenneman, Disability Rights Montana

11:00:44 Alanna Wulf, Big Sky 55+

11:02:36 Stephanie Morton, Healthy Mothers, Healthy Babies - the Montana Coalition  
[EXHIBIT\(tas29a17\)](#)

11:04:06 Laura Terrill, Planned Parenthood Advocates of Montana  
[EXHIBIT\(tas29a18\)](#)

11:04:42 Mark Anderlik, Montana People's Budget  
[EXHIBIT\(tas29a19\)](#)

11:08:32 Kelsen Young, Montana Coalition Against Domestic and Sexual Violence

11:10:59 SJ Howell, Montana Women Vote

11:12:55 Grace Benasutti, Forward Montana

11:14:02 Erik Burke, Montana Federation of Public Employees

**Informational Testimony:**

11:16:03 Sam Schaefer, Legislative Fiscal Division

11:16:18 Lee Baerlocher, Department of Revenue (DOR)

11:16:32 Ryan Evans, Office of Budget and Program Planning (OBPP)

**Questions from Committee Members and Responses:**

11:16:56 Sen. Cohenour

11:18:13 Mr. Alme, GOV

11:18:42 Sen. Cohenour

11:21:11 Ms. O'Laughlin, MBPC

11:21:29 Sen. Molnar

11:23:36 Mr. Baerlocher, DOR

11:24:07 Sen. Molnar

11:27:22 Mr. Alme

**Closing by Sponsor:**

11:29:27 Sen. Hertz

**HEARING ON SB 184**

**Opening Statement by Sponsor:**

11:31:59 Sen. Mark Blasdel (R), SD 4, opened the hearing on SB184, Montana Entrepreneur Magnet Act.

**Proponents' Testimony:**

11:33:16 Scott Osterman, Department of Commerce director

[EXHIBIT\(tas29a20\)](#)

11:44:52 Scott Sales, Governor's office

11:50:44 Bridger Mahlum, Montana Chamber of Commerce

11:52:10 Bob Story, Montana Taxpayers Association

11:53:42 Luke Mauritsen, Montana Instruments Corporation

**Additional Testimony Received:**

[EXHIBIT\(tas29a21\)](#)

**Opponents' Testimony:**

12:00:30 Rose Bender, Montana Budget & Policy Center (MBPC)

[EXHIBIT\(tas29a22\)](#)

12:04:07 Alanna Wulf, Big Sky 55+

**Additional Testimony Received:**

[EXHIBIT\(tas29a23\)](#)

**Informational Testimony:**

12:05:00 Lee Baerlocher, Department of Revenue

**Questions from Committee Members and Responses:**

12:05:19 Sen. Cohenour

12:05:42 Jaret Coles, Legislative Services Division

12:07:13 Sen. Cohenour

12:08:28 Ms. Bender, MBPC

**Closing by Sponsor:**

12:09:12 Sen. Blasdel

12:10:11 Chair Hoven

**ADJOURNMENT**

Adjournment: 12:10 P.M.

---

Charlene Devine, Secretary

cd

Additional Documents:

**EXHIBIT**([tas29aad.pdf](#))