

## MINUTES

### MONTANA SENATE 67th LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Brian Hoven, on February 12, 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. 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)  
Sen. JP Pomnichowski (D)

**Members Excused:**

Sen. Mark Blasdel (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 181, 2/8/2021, SR 69, 2/9/2021  
Executive Action: SB 133, Do Pass As Amended; SB 10, Be Tabled; SB 77, Be Tabled;  
SB 138, Be Tabled

**HEARING ON SB 181****Opening Statement by Sponsor:**

08:01:20 Sen. Greg Hertz (R), SD 6, opened the hearing on SB181, Corporate Tax Modernization Act.

**EXHIBIT(tas30a01)**

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

**Proponents' Testimony:**

08:11:55 Brendan Beatty, director, Department of Revenue (DOR)

08:20:19 Brian Aegerter, Kalispell

**EXHIBIT(tas30a02)**

08:27:45 Steve Arveschoug, Big Sky Economic Development

08:32:03 Allen Lloyd, Montana Society of Certified Public Accountants

**Additional Testimony Received:****EXHIBIT(tas30a03)****Opponents' Testimony:**

08:33:53 Bob Story, Montana Taxpayers Association (MONTAX)

**EXHIBIT(tas30a04)**

08:40:43 Mark Baker, AT&T, Charter Communications

**EXHIBIT(tas30a05)**

08:44:04 Matt Jones, BNSF Railway

08:51:11 Molly Schwend, Montana Coal Council

08:52:21 Alison Vergeront, Montana Grain Growers Association

08:54:44 Scott Mackey, AT&T, T-Mobile, Verizon

**Informational Testimony:**

08:58:51 Derek Bell, DOR

08:58:51 Sen. Vance left the hearing.

08:59:30 Lee Baerlocher, DOR

**Questions from Committee Members and Responses:**

08:59:39 Sen. Cohenour

09:02:41 Mr. Beatty, DOR

09:04:32 Sen. Cohenour

09:05:28 Mr. Baker, AT&T, Charter Communications

09:06:06 Sen. Molnar

09:11:57 Mr. Beatty

09:12:31 Sen. Molnar

09:14:56 Mr. Baker

09:15:07 Sen. Sales

09:18:08 Mr. Story, MONTAX

09:19:51 Sen. O'Brien  
09:21:11 Mr. Beatty  
09:22:22 Chair Hoven  
09:22:36 Mr. Beatty  
09:23:10 Sen. Cohenour  
09:23:59 Mr. Beatty  
09:24:29 Sen. Molnar  
09:29:38 Mr. Story  
09:31:27 Chair Hoven  
09:31:54 Mr. Story  
09:32:57 Sen. Cohenour  
09:34:27 Mr. Beatty  
09:34:34 Chair Hoven  
09:34:51 Mr. Beatty

**Closing by Sponsor:**

09:35:16 Sen. Hertz  
  
09:46:14 Brief Recess  
09:56:29 Reconvened  
  
09:56:32 Sen. Hertz assumed the role of the Chair.

**HEARING ON SR 69****Opening Statement by Sponsor:**

09:56:33 Sen. Brian Hoven (R), SD 13, opened the hearing on SR69, Confirm Governor's appointee to the State Tax Appeal Board.

**EXHIBIT(tas30a06)****Proponents' Testimony:**

09:57:13 Lieutenant Governor Kristen Juras  
09:58:30 Fred Thomas, Governor's appointee  
10:15:23 Bob Story, Helena  
10:16:26 Dave McAlpin, Montana Tax Appeal Board

**Opponents' Testimony:** None**Informational Testimony:** None**Questions from Committee Members and Responses:**

10:17:45 Sen. Cohenour  
10:20:55 Mr. Thomas, appointee  
10:23:15 Sen. Pomnichowski  
10:23:45 Sen. Hoven  
10:23:56 Sen. Tempel  
10:24:21 Mr. Thomas  
10:26:02 Sen. Molnar  
10:29:13 Mr. Thomas

**Closing by Sponsor:**

10:30:52 Sen. Hoven

10:31:47 Chair Hoven resumed the role of the Chair.

**EXECUTIVE ACTION ON SB 10**

10:32:41 **Motion:** Sen. Cohenour moved that **SB 10 DO PASS AS AMENDED.** (bill was amended on 1/26/2021)

**Discussion:**

10:33:09 Sen. Cohenour

10:36:14 **Substitute Motion/Vote:** Sen. Hertz made a substitute motion that **SB 10 BE TABLED.** Motion carried 7-4 by voice vote with Sen. Cohenour, Sen. McClafferty, Sen. O'Brien and Sen. Pomnichowski voting no. Sen. Blasdel and Sen. Vance voted by proxy.

10:38:29 Chair Hoven

10:39:03 Sen. Molnar

**EXECUTIVE ACTION ON SB 77**

10:40:33 **Motion/Vote:** Sen. Hertz moved that **SB 77 BE TABLED.** Motion carried unanimously by voice vote. Sen. Blasdel and Sen. Vance voted by proxy.

**EXECUTIVE ACTION ON SB 133**

10:41:25 **Motion:** Sen. Hertz moved that **SB 133 DO PASS.**

10:41:51 **Motion:** Sen. Hertz moved that **SB 133 BE AMENDED.**  
**EXHIBIT(tas30a07)**

**Discussion:**

10:42:13 Sen. Hertz

10:45:33 Sen. Cohenour

10:46:44 Sen. Hertz

10:46:59 Jaret Coles, Legislative Services Division

10:47:48 Chair Hoven

10:48:00 Sen. Hertz

10:48:48 Chair Hoven

10:49:37 **Vote:** Motion carried 7-4 by roll call vote with Sen. Cohenour, Sen. McClafferty, Sen. O'Brien and Sen. Pomnichowski voting no. Sen. Blasdel and Sen. Vance voted by proxy.

10:51:24 **Motion/Vote:** Sen. Hertz moved that **SB 133 DO PASS AS AMENDED.** Motion carried 7-4 by roll call vote with Sen. Cohenour, Sen. McClafferty, Sen. O'Brien and Sen. Pomnichowski voting no. Sen. Blasdel and Sen. Vance voted by proxy.

**EXECUTIVE ACTION ON SB 138**

10:52:36 **Motion/Vote:** Sen. Hertz moved that **SB 138 BE TABLED**. Motion carried unanimously by voice vote. Sen. Blasdel and Sen. Vance voted by proxy.

**Discussion:**

10:53:47 Chair Hoven  
10:53:56 Sen. Hertz  
10:54:25 Sen. Cohenour  
10:54:36 Sen. Hertz  
10:54:44 Chair Hoven  
10:54:54 Jaret Coles, Legislative Services Division  
10:55:24 Chair Hoven

**ADJOURNMENT**

Adjournment: 10:56 A.M.

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Charlene Devine, Secretary

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Additional Documents:

**EXHIBIT**([tas30aad.pdf](#))