# MINUTES

## MONTANA SENATE
## 67th LEGISLATURE - REGULAR SESSION

## COMMITTEE ON TAXATION

**Call to Order:** Chair Brian Hoven, on February 23, 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. JP Pomnichowski (D)
Sen. Walt Sales (R)
Sen. Russel (Russ) Tempel (R)

**Members Present by Video Zoom Conference:**
Sen. Edith (Edie) McClafferty (D)

**Members Excused:**
Sen. Mark Blasdel (R)
Sen. Gordon Vance (R)

**Members Absent:** None

**Staff Present:** Jaret Coles, Legislative Branch
Charlene Devine, Committee Secretary
Karlie 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 253, 2/17/2021; SB 262, 2/17/2021; SB 263, 2/17/2021

## HEARING ON SB 253

**Opening Statement by Sponsor**:
09:01:32 Sen. Greg Hertz (R), SD 6, opened the hearing on SB253, Revise state income tax medical care savings account investment options.

**Proponents' Testimony**: None

09:03:15 Sen. Molnar entered the meeting.

**Opponents' Testimony**: None

**Informational Testimony**: None

**Questions from Committee Members and Responses**:
09:03:35 Sen. O'Brien
09:04:04 Sen. Hertz
09:04:49 Sen. Sales
09:05:15 Sen. Hertz

**Closing by Sponsor**:
09:06:02 Sen. Hertz

## HEARING ON SB 262

**Opening Statement by Sponsor**:
09:06:28 Sen. Mike Cuffe (R), SD 1, opened the hearing on SB262, Revise forest lands taxation advisory committee.

**Proponents' Testimony**:
09:10:45 Julia Altemus, Montana Wood Products Association
**EXHIBIT(tas38a01)**

09:17:58 Paul McKenzie, F.H. Stoltze Land and Lumber Company
09:25:03 Pat McKelvey, Montana Tree Farm System steering committee
**EXHIBIT(tas38a02)**

09:30:31 Jason Todhunter, Montana Logging Association
09:31:48 Jessie Luther, Idaho Forest Group
09:33:24 Shane Scanlon, Weyerhaeuser; Kalispell Chamber

09:34:06 Bob Story, Montana Taxpayers Association
09:37:02 Steve Marks, Marks Lumber
09:40:52 Patti Case, Green Diamond Resource Company
**EXHIBIT(tas38a03)**

09:43:32 Allen Chrisman, Montana Forest Owners Association
**EXHIBIT(tas38a04)**

09:48:46 Gordy Sanders, Pyramid Mountain Lumber, Inc.
**EXHIBIT(tas38a05)**

Additional Testimony Received:
**EXHIBIT(tas38a06)**

**Opponents' Testimony**: None

**Informational Testimony**:
09:54:18 Kory Hofland, Department of Revenue (DOR)

**Questions from Committee Members and Responses**:
09:57:17 Sen. Cohenour
09:57:52 Mr. Hofland, DOR
09:58:27 Sen. Cohenour
09:59:04 Sen. Cuffe
10:04:50 Sen. Cohenour
10:05:02 Mr. Hofland
10:06:50 Sen. O'Brien
10:08:04 Mr. Hofland
10:10:14 Sen. Sales
10:10:58 Sen. Cuffe
10:11:22 Sen. Sales
10:12:11 Mr. Hofland
10:12:38 Sen. Sales
10:14:48 Mr. Hofland
10:15:37 Sen. Tempel
10:17:43 Mr. Hofland
10:18:29 Chair Hoven

10:20:36 Sen. Pomnichowski entered the meeting.

10:21:35 Mr. McKenzie, F.H. Stoltze Land and Lumber Company
10:22:06 Sen. Molnar
10:24:58 Mr. Hofland
10:25:50 Sen. Cohenour
10:26:31 Mr. Hofland
10:27:22 Sen. Cohenour

**Closing by Sponsor**:
10:28:43 Sen. Cuffe

## HEARING ON SB 263

**Opening Statement by Sponsor**:
10:32:31 Sen. Mike Cuffe (R), SD 1, opened the hearing on SB263, Revise forest lands property taxes and rates.
**EXHIBIT(tas38a07)**

**Proponents' Testimony**:
10:34:28 Paul McKenzie, F.H. Stoltze Land and Lumber Company
10:35:57 Bob Story, Montana Taxpayers Association
**EXHIBIT(tas38a08)**

10:38:49 Pat McKelvey, Montana Tree Farm System steering committee
**EXHIBIT(tas38a09)**

10:40:00 Jason Todhunter, Montana Logging Association
10:40:59 Jesse Luther, Idaho Forest Group
10:41:23 Shane Scanlon, Weyerhaeuser, Kalispell Chamber
10:42:25 Julia Altemus, Montana Wood Products Association
**EXHIBIT(tas38a10)**

10:43:48 Allen Chrisman, Montana Forest Owners Association
**EXHIBIT(tas38a11)**

10:45:11 Patti Case, Green Diamond Resource Company
**EXHIBIT(tas38a12)**

10:45:53 Steve Marks, Marks Lumber
10:46:46 Gordy Sanders, Pyramid Mountain Lumber Company
**EXHIBIT(tas38a13)**

Additional Testimony Received:
**EXHIBIT(tas38a14)**

**Opponents' Testimony**:
**EXHIBIT(tas38a15)**

**Informational Testimony**:
10:48:28 Kory Hofland, Department of Revenue

**Questions from Committee Members and Responses**: None

**Closing by Sponsor**:
10:49:56 Sen. Cuffe

10:50:46 Chair Hoven
10:55:09 Jaret Coles, Legislative Services Division
10:55:18 Chair Hoven

## ADJOURNMENT

Adjournment: 10:55 A.M.

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Charlene Devine, Secretary

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Additional Documents:

**EXHIBIT(tas38aad.pdf)**