

MINUTES

MONTANA SENATE 67th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Brian Hoven, on February 25, 2021 at 9:00 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. 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 303, 2/22/2021; HJ 5, 2/22/2021
Executive Action: SB 212, Do Pass As Amended; SB 253, Do Pass; SB 262, Do Pass As Amended; HB 129, Be Concurred In As Amended

HEARING ON HB 303**Opening Statement by Sponsor:**

09:01:58 Rep. Joshua Kassmier (R), HD 27, opened the hearing on HB303, Revise business equipment tax laws: Business Investment Grows (BIG) Jobs Act.

Proponents' Testimony:

09:03:54 Brendan Beatty, director, Department of Revenue

09:04:38 Sen. Molnar entered the meeting.

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

09:10:53 Abigail St. Lawrence, Montana Building Industry Association

09:11:51 Dan Brooks, Billings Chamber of Commerce

09:12:37 Cathy Burwell, Helena Area Chamber of Commerce

09:13:48 Stuart Doggett, Montana Lodging and Hospitality Association

09:14:38 Nicole Rolf, Montana Farm Bureau Federation

09:16:23 Cary Hegreberg, Montana Bankers Association

09:17:01 Krista Lee Evans, Montana Agriculture Business Association

09:17:36 Kaylee Honeycutt, Montana Stockgrowers Association

09:18:01 John Semple, Montana Grain Growers Association

09:18:21 Jan Rouse, NorthWestern Energy

09:18:51 Alan Olson, Montana Petroleum Association

09:19:18 Tammy Johnson, Montana Mining Association

09:20:00 Elaine Taylor, Montana Beverage Association

09:20:29 Aimee Grmoljez, Montana Dakota Utilities

09:21:07 Neil Peterson, Gaming Industry Association of Montana

09:21:32 Bob Story, Montana Taxpayers Association

09:22:18 Steve Wahrlich, Billings

EXHIBIT(tas40a01)

09:23:58 Julia Altemus, Montana Wood Products Association

EXHIBIT(tas40a02)

09:24:38 Austin Trunkle, Big Sky Economic Development

09:25:15 Adam Schafer, Department of Commerce

Additional Testimony Received:**EXHIBIT(tas40a03)****Opponents' Testimony:**

09:27:11 Rose Bender, Montana Budget and Policy Center

EXHIBIT(tas40a04)

09:29:55 Erik Burke, Montana Federation of Public Employees

Informational Testimony:

09:31:38 Kory Hofland, Department of Revenue

09:32:26 Paul Taylor, Office of Public Instruction (OPI)

Questions from Committee Members and Responses:

09:32:53 Sen. Hertz
09:33:12 Rep. Kassmier
09:33:34 Mr. Taylor, OPI
09:34:50 Sen. Hertz
09:34:58 Mr. Taylor
09:35:29 Sen. Hertz
09:35:46 Mr. Beatty, DOR
09:36:04 Sen. Hertz
09:36:42 Sen. Cohenour
09:40:44 Mr. Taylor
09:41:06 Sen. Sales
09:41:43 Rep. Kassmier
09:42:28 Sen. Hertz
09:42:44 Eric Dale, Department of Revenue (DOR)
09:43:32 Sen. Cohenour
09:43:58 Mr. Dale, DOR
09:44:51 Sen. Molnar
09:47:12 Mr. Beatty
09:47:52 Sen. Cohenour
09:48:22 Mr. Taylor
09:48:27 Sen. Cohenour
09:48:48 Mr. Dale

Closing by Sponsor:

09:49:37 Rep. Kassmier

09:52:50 Brief Recess
09:55:24 Reconvened

09:55:32 Sen. Hertz assumed the role of the Chair.

HEARING ON HJ 5**Opening Statement by Sponsor:**

09:55:53 Rep. Brad Tschida (R), HD 97, opened the hearing on HJ5, Resolution about federal taxation of guns.

09:57:53 Chair Hoven entered the meeting.

Proponents' Testimony:

09:58:26 Keith Kubista, Stevensville
09:59:53 Nephi John Cole, National Shooting Sports Foundation

[EXHIBIT\(tas40a05\)](#)

Additional Testimony Received:

[EXHIBIT\(tas40a06\)](#)

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses: None

Closing by Sponsor:

10:04:10 Rep. Tschida

10:05:15 Chair Hoven resumed the role of the Chair.

EXECUTIVE ACTION ON SB 212

10:06:07 **Motion:** Sen. Hertz moved that **SB 212 DO PASS.**

10:06:12 **Motion:** Sen. Hertz moved that **SB 212 BE AMENDED.**
EXHIBIT(tas40a07)

Discussion:

10:06:23 Jaret Coles, Legislative Services Division

10:07:57 Sen. Cohenour

10:09:54 Sen. Sales

10:11:25 Sen. Hertz

10:12:14 Sen. Tempel

10:13:48 Chair Hoven

10:13:54 Sen. Sales

10:14:03 Chair Hoven

10:14:09 Sen. Sales

10:14:15 Sen. Molnar

10:15:38 Sen. Cohenour

10:16:24 Sen. Tempel

10:17:26 Sen. O'Brien

10:18:55 Sen. Hertz

10:19:39 **Vote:** Motion carried 8-3 by roll call vote with Sen. Cohenour, Sen. Molnar and Sen. Pomnichowski voting no. Sen. Blasdel and Sen. Vance voted by proxy.

10:20:40 **Motion:** Sen. Hertz moved that **SB 212 DO PASS AS AMENDED.**

Discussion:

10:20:48 Sen. Cohenour

10:21:16 Sen. Sales

10:21:48 Chair Hoven

10:22:06 **Vote:** Motion carried 7-4 by roll call vote with Sen. Cohenour, Sen. McClafferty, Sen. Molnar and Sen. Pomnichowski voting no. Sen. Blasdel and Sen. Vance voted by proxy.

EXECUTIVE ACTION ON SB 253

10:22:58 **Motion/Vote:** Sen. Hertz moved that **SB 253 DO PASS**. Motion carried unanimously by voice vote. Sen. Blasdel and Sen. Vance voted by proxy.

EXECUTIVE ACTION ON SB 262

10:24:07 **Motion:** Sen. Hertz moved that **SB 262 DO PASS**.

10:24:31 **Motion:** Sen. Hertz moved that **SB 262 BE AMENDED**.
EXHIBIT(tas40a08)

Discussion:

10:25:01 Jaret Coles, Legislative Services Division (LSD)
10:27:05 Sen. Hertz
10:27:21 Sen. Cohenour
10:29:10 Mr. Coles, LSD
10:29:33 Chair Hoven
10:29:41 Mr. Coles
10:29:54 Sen. Hertz
10:30:06 Sen. Sales
10:30:43 Mr. Coles

10:31:19 **Vote:** Motion carried unanimously by voice vote. Sen. Blasdel and Sen. Vance voted by proxy.

10:31:45 **Motion:** Sen. Hertz moved that **SB 262 DO PASS AS AMENDED**.

Discussion:

10:31:57 Sen. Cohenour
10:32:25 Mr. Coles
10:32:46 Chair Hoven
10:32:56 Mr. Coles
10:33:19 Sen. Hertz
10:33:44 Mr. Coles
10:33:59 Sen. Cohenour
10:35:07 Chair Hoven
10:35:12 Mr. Coles

10:35:31 **Motion/Vote:** Sen. Cohenour moved that **SB 262 BE CONCEPTUALLY AMENDED**. Motion carried unanimously by voice vote of those present and voting.

10:35:57 **Motion/Vote:** Sen. Hertz moved that **SB 262 DO PASS AS AMENDED**. Motion carried unanimously by voice vote. Sen. Blasdel and Sen. Vance voted by proxy.

EXECUTIVE ACTION ON HB 129

10:36:20 **Motion:** Sen. Hertz moved that **HB 129 BE CONCURRED IN AS AMENDED.**
(amendments previously passed by committee on 2/16/2021; HB 129.2.3,
HB 129.2.4)

EXHIBIT(tas40a09)

Discussion:

10:37:17 Sen. Cohenour

10:38:08 Jaret Coles, Legislative Services Division

10:38:40 **Vote:** Motion carried unanimously by voice vote. Sen. Blasdel and Sen. Vance
voted by proxy. Sen. Hertz will carry the bill.

10:39:10 Chair Hoven

ADJOURNMENT

Adjournment: 10:41 A.M.

Charlene Devine, Secretary

cd

Additional Documents:

EXHIBIT([tas40aad.pdf](#))