

## MINUTES

### MONTANA SENATE 67th LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Brian Hoven, on March 9, 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. Walt Sales (R)  
Sen. Russel (Russ) Tempel (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)  
Sen. Brad Molnar (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 252, 3/26/2021; HB 298, 3/26/2021

**HEARING ON HB 252****Opening Statement by Sponsor:**

09:02:28 Rep. Llew Jones (R), HD 18, opened the hearing on HB252, Non-refundable tax credit for employer-paid education of trade professions.

**Proponents' Testimony:**

09:05:31 David Galt, Montana Petroleum Association  
09:06:10 Scott Osterman, director, Department of Commerce (DOC)

**EXHIBIT(tas47a01)**

09:11:14 Sen. Hertz entered the meeting.

09:12:59 David Smith, Montana Contractors Association  
09:14:53 Bridger Mahlum, Montana Chamber of Commerce  
09:16:08 Janelle Booth, Montana University System  
09:17:01 Mark Taylor, Idaho Forest Group  
09:17:59 Nicole Rolf, Montana Farm Bureau Federation  
09:19:02 John Semple, Montana Graingrowers Association  
09:19:31 Jay Bodner, Montana Stockgrowers Association  
09:20:04 Derrick Hedalen, Green Source Electric  
09:21:22 Duane Williams, Motor Carriers of Montana  
09:22:17 Jason Todhunter, Montana Logging Association  
09:23:07 Sam Sill, Montana Association of Realtors  
09:24:06 Ronda Wiggers, Helena Chamber of Commerce; National Federation of Independent Business; Montana Water Well Drillers Association  
09:26:23 Stephen Harness, Hamilton  
09:29:56 Eugene Graf, Montana Building Industry Association

**EXHIBIT(tas47a02)**

09:31:59 Aidan Myhre, International Union of Painters and Trades

**EXHIBIT(tas47a03)**

09:33:31 Austin Trunkle, Big Sky Economic Development

**Additional Testimony Received:****EXHIBIT(tas47a04)****Opponents' Testimony:**

09:35:06 Heather O'Loughlin, Montana Budget & Policy Center (MBPC)

**EXHIBIT(tas47a05)****Informational Testimony:**

09:38:37 Scott Eychner, Department of Labor and Industry  
09:39:02 Lee Baerlocher, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

09:39:29 Sen. O'Brien  
09:41:13 Mr. Osterman, DOC  
09:42:08 Sen. Cohenour

09:42:46 Rep. Jones  
09:43:52 Sen. Tempel  
09:44:19 Mr. Baerlocher, DOR  
09:45:04 Sen. Hertz  
09:46:00 Ms. O'Loughlin, MBPC  
09:47:38 Sen. Sales  
09:49:23 Rep. Jones  
09:49:53 Sen. Cohenour  
09:50:10 Rep. Jones  
09:50:23 Mr. Baerlocher  
09:50:33 Sen. Cohenour  
09:50:45 Mr. Baerlocher  
09:51:03 Sen. Pomnichowski  
09:51:47 Mr. Baerlocher  
09:52:12 Sen. Pomnichowski  
09:52:41 Rep. Jones  
09:53:49 Chair Hoven  
09:54:27 Rep. Jones  
09:55:04 Sen. Cohenour  
09:55:30 Rep. Jones

**Closing by Sponsor:**

09:56:35 Rep. Jones  
  
10:01:17 Chair Hoven

**HEARING ON HB 298**

**Opening Statement by Sponsor:**

10:01:54 Rep. Steven Galloway (R), opened the hearing on HB298, Revise information included on property valuation statement.

**Proponents' Testimony:**

10:03:40 Eric Bryson, Montana Association of Counties (MACo)  
10:04:30 Bob Story, Montana Taxpayers Association  
10:05:16 Sam Sill, Montana Association of Realtors

**Opponents' Testimony:** None

**Informational Testimony:**

10:06:12 Bryce Kaatz, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

10:06:43 Sen. Sales  
10:09:01 Mr. Kaatz, DOR  
10:10:07 Sen. Sales  
10:10:28 Sen. Pomnichowski  
10:11:31 Rep. Galloway  
10:14:16 Sen. Pomnichowski  
10:14:43 Mr. Bryson, MACo

10:15:48 Sen. McClafferty

10:16:15 Mr. Kaatz

**Closing by Sponsor:**

10:16:49 Rep. Galloway

10:18:31 Chair Hoven

**ADJOURNMENT**

Adjournment: 10:18 A.M.

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Charlene Devine, Secretary

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Additional Documents:

**EXHIBIT**([tas47aad.pdf](#))