

MINUTES

MONTANA SENATE 67th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Brian Hoven, on March 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)
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
Alex Colafrancesco, 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 191, 3/18/2021; SB 376, 3/18/2021

HEARING ON HB 191**Opening Statement by Sponsor:**

09:00:15 Rep. Mike Hopkins (R), HD 92, opened the hearing on HB191, Revise residential property tax credit for elderly.

Proponents' Testimony:

09:02:54 Brendan Beatty, Department of Revenue (DOR)

Opponents' Testimony: None**Informational Testimony:**

09:05:09 Brian Olsen, DOR

Questions from Committee Members and Responses:

09:05:19 Sen. Molnar
09:06:32 Rep. Hopkins
09:06:45 Chair Hoven
09:06:54 Jaret Coles, Legislative Services Division (LSD)
09:08:51 Mr. Olsen, DOR
09:09:40 Chair Hoven
09:09:51 Sen. Molnar
09:10:25 Rep. Hopkins
09:11:34 Sen. Molnar
09:11:40 Chair Hoven
09:11:51 Sen. O'Brien
09:12:19 Rep. Hopkins
09:12:48 Sen. Cohenour
09:13:01 Rep. Hopkins
09:13:14 Sen. Cohenour
09:13:34 Chair Hoven
09:13:37 Mr. Coles, LSD
09:14:17 Mr. Beatty, DOR
09:14:36 Sen. Hertz
09:14:50 Mr. Coles
09:15:07 Sen. Pomnichowski
09:17:29 Rep. Hopkins
09:17:51 Sen. Pomnichowski

Closing by Sponsor:

09:18:18 Rep. Hopkins

HEARING ON SB 376**Opening Statement by Sponsor:**

09:20:15 Sen. Greg Hertz (R), SD 6, opened the hearing on SB376, Corporate tax modernization through double-sales factor apportionment.

Proponents' Testimony:

09:22:14 Brendan Beatty, Department of Revenue (DOR)

09:24:42 Bob Story, Montana Taxpayers Association

[EXHIBIT\(tas57a01\)](#)

09:27:32 Bridger Mahlum, Montana Chamber of Commerce

09:28:50 Aimee Grmoljez, CHS; Montana- Dakota Utilities Resources

09:30:14 Daniel Brooks, Billings Chamber of Commerce

[EXHIBIT\(tas57a02\)](#)

09:31:27 Brian Aegerter, Kalispell

Opponents' Testimony: None

Informational Testimony:

09:34:53 Lee Baerlocher, DOR

Questions from Committee Members and Responses:

09:35:13 Chair Hoven

09:35:56 Mr. Baerlocher

Closing by Sponsor:

09:36:52 Sen. Hertz

09:37:49 Chair Hoven

09:38:51 Sen. Hertz

09:39:05 Chair Hoven

ADJOURNMENT

Adjournment: 9:40 A.M.

Charlene Devine, Secretary

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Additional Documents:

EXHIBIT([tas57aad.pdf](#))