

## MINUTES

### MONTANA SENATE 67th LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Brian Hoven, on April 13, 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. 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. Greg Hertz, Vice Chair (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 661, 4/7/2021; SJ 25, 4/7/2021

09:00:24 Chair Hoven  
09:01:57 Sen. Molnar  
09:02:06 Chair Hoven

### **HEARING ON HB 661**

#### **Opening Statement by Sponsor:**

09:02:21 Rep. Joshua Kassmier (R), HD 27, opened the hearing on HB661, Revise taxation of stripper oil and gas wells.

#### **Proponents' Testimony:**

09:04:11 Patrick Montalban, Northern Montana Oil & Gas Association (NMOGA); National Stripper Well Association (NSWA); Domestic Energy Partners Alliance (DEPA)

#### **EXHIBIT(tas70a01)**

09:09:29 Sen. Cohenour entered the meeting.  
  
09:12:22 Mac McDermott, MCR, LLC  
09:16:10 Bo Woods, A.B. Energy  
09:17:09 Matt Enneberg, Enneberg Excavation  
09:18:45 Alan Olson, Montana Petroleum Association  
09:20:47 Ed Bartlett, Continental Resources Company

#### **Opponents' Testimony:**

09:25:15 Shelby DeMars, Montana Association of Oil, Gas, and Coal Counties (MAOGCC)

#### **EXHIBIT(tas70a02)**

09:31:44 Jason Rittal, Montana Association of Counties  
09:33:21 Daniel Farr, North East Rural Schools  
09:35:23 Bob Gilbert, Phillips County; Musselshell County  
09:38:09 Darryl James, Montana Infrastructure Coalition  
09:40:12 Roy Rost, MAOGCC  
09:41:10 John Ostlund, Montana Board of Oil and Gas  
09:41:45 Derf Johnson, Montana Environmental Information Center  
09:42:05 Doug Martens, commissioner, Rosebud County  
09:43:52 Gordon Oelkers, MAOGCC

#### **Informational Testimony:**

09:45:18 Jake Ford, Department of Revenue (DOR)

#### **Questions from Committee Members and Responses:**

09:45:59 Sen. Pomnichowski  
09:46:21 Mr. Ford, DOR  
09:46:55 Sen. Pomnichowski  
09:47:14 Jaret Coles, Legislative Services Division  
09:48:55 Sen. Pomnichowski  
09:49:37 Rep. Kassmier  
09:49:58 Sen. Pomnichowski  
09:50:52 Mr. Rost, MAOGCC  
09:51:09 Sen. Pomnichowski  
09:51:11 Ms. DeMars, MAOGCC

09:51:57 Sen. Tempel  
10:04:10 Mr. Montalban, NMOGA  
10:04:31 Sen. Molnar  
10:05:48 Mr. Montalban  
10:05:57 Ms. DeMars  
10:06:50 Sen. Sales  
10:07:30 Ms. DeMars  
10:08:38 Sen. Sales  
10:09:05 Rep. Kassmier  
10:09:27 Sen. Tempel  
10:09:56 Mr. Ford  
10:10:23 Sen. Tempel  
10:10:31 Sen. Sales  
10:13:03 Mr. Rost  
10:13:18 Chair Hoven  
10:15:01 Mr. Montalban

**Closing by Sponsor:**

10:15:15 Rep. Kassmier  
  
10:15:44 Chair Hoven  
  
10:16:07 Sen. Cohenour assumed the role of the Chair.

**HEARING ON SJ 25****Opening Statement by Sponsor:**

10:16:18 Sen. Brian Hoven (R), SD 13, opened the hearing on SJ25, Study resolution on statewide sales tax methodology and funding.

**Proponents' Testimony:**

10:19:28 Darryl James, Montana Infrastructure Coalition  
10:23:18 Bob Story, Montana Taxpayers Association  
10:26:07 Jason Rittal, Montana Association of Counties  
10:27:21 Bridger Mahlum, Montana Chamber of Commerce  
10:28:15 Alan Olson, Montana Petroleum Association  
10:29:25 Ed Bartlett, Bozeman Area Chamber of Commerce

**Additional Testimony Received:**

[EXHIBIT\(tas70a03\)](#)

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

10:31:49 Sen. Sales  
10:32:24 Sen. Hoven  
10:34:42 Sen. Molnar  
10:36:08 Mr. Mahlum, Montana Chamber

10:37:27 Sen. Molnar  
10:37:34 Chair Cohenour  
10:37:43 Sen. Molnar  
10:38:31 Mr. Mahlum

**Closing by Sponsor:**

10:40:02 Sen. Hoven  
  
10:44:19 Sen. Hoven resumed the role of the Chair.  
  
10:44:28 Chair Hoven

**ADJOURNMENT**

Adjournment: 10:45 A.M.

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Charlene Devine, Secretary

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Additional Documents:

**EXHIBIT**([tas70aad.pdf](#))