

**MINUTES**  
**MONTANA HOUSE OF REPRESENTATIVES**  
**68th LEGISLATURE - REGULAR SESSION**  
**COMMITTEE ON (H) TAXATION**

**Call to Order:** Chair Paul Fielder-R, on January 03, 2023 at 9:01 AM, in 152

**ROLL CALL**

**Members Present:** Rep. Paul Fielder, Chair (R)  
Rep. Mark Thane, Vice Chair (D)  
Rep. Tom Welch, Vice Chair (R)  
Rep. Brad Barker (R)  
Rep. Larry Brewster (R)  
Rep. Alice Buckley (D)  
Rep. Edward Butcher (R)  
Rep. Jill Cohenour (D)  
Rep. Sherry Essmann (R)  
Rep. Dave Fern (D)  
Rep. Scot Kerns (R)  
Rep. Marty Malone (R)  
Rep. Marilyn Marler (D)  
Rep. Russel Miner (R)  
Rep. George Nikolakakos (R)  
Rep. Melissa Romano (D)  
Rep. Tanner Smith (R)  
Rep. Sue Vinton (R)

**Members Excused:** Rep. Kim Abbott (D)  
Rep. Joshua Kassmier (R)  
Rep. Rhonda Knudsen (R)

**Staff Present:** Brigitte Bellefleur, Secretary  
Megan Moore, Research Analyst

**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 24 12/30/2022

HB 25 12/30/2022

Executive Action:

09:02:47

**Committee Discussion:** Chair Fielder called for Committee Member introductions

Rep. Larry Brewster

Vice Chair Mark Thane

Vice Chair Tom Welch

Rep. Dave Fern

Rep. Tanner Smith

Rep. Marilyn Marler

Rep. Russel Miner

Rep. Scot Kerns

Rep. Jill Cohenour

Rep. Marty Malone

Rep. George Nikolakakos

Rep. Alice Buckley

Rep. Brad Barker

Rep. Melissa Romano

Rep. Sherry Essmann

Chair Paul Fielder

Megan Moore

Brigitte Bellefleur

Antoinette Tapia, Remote Meeting Coordinator, (RMC)

Megan Moore

Brigitte Bellefleur

Antoinette Tapia, RMC

Megan Moore

Rep. Marty Malone

Megan Moore

Chair Paul Fielder

Rep. Dave Fern

09:24:20

**Committee Discussion:** House Rules for Taxation Committee

Rep. Dave Fern

Chair Paul Fielder

Rep. Dave Fern

Rep. Larry Brewster

Chair Paul Fielder

Rep. Scot Kerns

Chair Paul Fielder

Rep. Larry Brewster

Rep. Scot Kerns

Chair Paul Fielder

Rep. Scot Kerns

Chair Paul Fielder

Rep. Jill Cohenour

Rep. Scot Kerns

Rep. Tanner Smith

Chair Paul Fielder

Rep. Larry Brewster

Rep. Jill Cohenour

Chair Paul Fielder

Rep. Jill Cohenour

Chair Paul Fielder

Rep. Scot Kerns

Chair Paul Fielder

Rep. Jill Cohenour

Chair Paul Fielder

Rep. Dave Fern

Chair Paul Fielder

Rep. Dave Fern

Chair Paul Fielder

Rep. Tanner Smith

Rep. Marilyn Marler

Chair Paul Fielder

Vice Chair Mark Thane

Chair Paul Fielder

Megan Moore

Chair Paul Fielder

Rep. Larry Brewster

Chair Paul Fielder

Rep. Scot Kerns

Chair Paul Fielder

Rep. Jill Cohenour

Chair Paul Fielder

Megan Moore  
Chair Paul Fielder  
Rep. Jill Cohenour  
Chair Paul Fielder  
Megan Moore  
Chair Paul Fielder  
Megan Moore  
Chair Paul Fielder

**HEARING ON HB 24 - Revise tax credit review schedule**

**Opening Statement:**

09:51:32 Sen. Becky Beard (R), SD 40, opened the hearing on HB 24, Revise tax credit review schedule.

**Proponent Testimony:**

None

**Opponent Testimony:**

None

**Informational Witness Testimony:**

09:55:53 Derek Bell, Administrator, Department of Revenue, (DOR)

**Questions from Committee:**

None

**Closing Statement:**

09:56:20 Sen. Becky Beard (R), SD 40, closed the hearing on HB 24.

**HEARING ON HB 25 - Repeal gray water property abatement**

**Opening Statement:**

09:56:55 Sen. Becky Beard (R), SD 40, opened the hearing on HB 25, Repeal gray water property abatement.

[EXHIBIT\(230103TAHa1\)](#)

**Proponent Testimony:**

None

**Opponent Testimony:**

10:01:22 Derf Johnson, Montana Environmental Information Center, (MEIC)

**Informational Witness Testimony:**

10:03:41 Kory Hofland, Division Administrator, Department of Revenue, (DOR)

**Questions from Committee:**

Rep. Marilyn Marler

Kory Hofland Dept. of Rev.

Rep. Marilyn Marler

Vice Chair Tom Welch

Rep. Dave Fern

Derf Johnson, MTEIC

Rep. Marty Malone

Derf Johnson, MTEIC

Rep. Tanner Smith

Vice Chair Mark Thane

Kory Hofland Dept. of Rev.

Chair Paul Fielder

Derf Johnson

Rep. Dave Fern

Megan Moore

Chair Paul Fielder

Vice Chair Tom Welch

Rep. Tanner Smith

Kory Hofland Dept. of Rev.

Rep. Sherry Essmann

Vice Chair Tom Welch

Rep. Jill Cohenour

Derf Johnson, MTEIC

**ADJOURNMENT**

Adjournment: 10:20:30

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Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230103TAHaad\)](#)