

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

Call to Order: Chair Paul Fielder-R, on January 05, 2023 at 9:00 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. Kim Abbott (D)
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. Joshua Kassmier (R)
Rep. Rhonda Knudsen (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. Scot Kerns (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 124 12/30/2022

Executive Action:

HB 121 DO PASS
HB 24 DO PASS
HB 25 DO PASS
HB 58 DO PASS

09:02:44 Chair Fielder

Presentation:

09:05:45 Department of Revenue Presentation, Director Brendan Beatty/Introduction of DOR Staff

09:11:25 Scott Mendenhall, Deputy Director and Legislative Liaison, Department of Revenue (DOR)

09:11:56 Tracy Morano, Operations Officer, Department of Revenue (DOR)

09:12:20 Kory Hofland, Unit Manager, Property Assessment Division, Department of Revenue (DOR-PAD)

09:12:59 Derek Bell, Administrator, Business and Income Taxes Division, Department of Revenue (DOR-BIT)

09:13:30 Bob Finstad, Deputy Administrator, Technology Services Division, Department of Revenue (DOR-TSD)

09:13:31 Manual Soto, Administrator and Chief Information Officer, Technology Services Division, Department of Revenue (DOR-TSD)

09:13:56 Kristan Barbour, Administrator, Cannabis Control Division, Department of Revenue (DOR-CCD)

09:14:01 Erin Ducharme, Deputy Administrator, Cannabis Control Division, Department of Revenue (DOR-CCD)

09:14:41 Becky Schlauch, Administrator, Alcoholic Beverage Control Division, Department of Revenue (DOR-ABCD)

09:15:08 Dave Stuart, Chief Legal Counsel, Department of Revenue (DOR)

09:15:19 Tony Zammit, Deputy Chief Legal Counsel, Department of Revenue (DOR)

09:15:37 Jill Hamilton, Administrator, Department of Revenue (DOR)

09:16:14 Eric Dale, Director, Tax Policy and Research, Department of Revenue (DOR)

Committee Discussion:

09:16:41 Rep. Cohenour
09:17:01 Eric Dale, DOR-TPR
09:17:56 Danielle Pease, Legal Intern, Department of Revenue (DOR)
09:18:16 Rep. Welch
09:18:58 Brendan Beatty, DOR
09:19:06 Rep. Malone
09:19:14 Chair Fielder
09:19:28 Brendan Beatty, DOR
09:19:57 Rep. Conehour
09:20:22 Brendan Beatty, DOR
09:21:08 Chair Fielder
09:21:53 Brendan Beatty, DOR
09:22:18 Chair Fielder
09:22:31 Rep. Fern
09:23:05 Brendan Beatty, DOR
09:23:30 Chair Fielder

**HEARING ON HB 124 - Providing for quarterly collection of beer, wine, and hard cider
taxes**

Opening Statement:

10:19:16 Rep. James Bergstrom (R), HD 30, opened the hearing on HB 124,
Providing for quarterly collection of beer, wine, and hard cider taxes.

Proponent Testimony:

10:20:13 Derek Bell, Administrator, Business and Income Taxes Division,
Department of Revenue (DOR-BIT)

10:22:34 Debra Pitassy, Executive Director, Montana Beer and Wine Distributors Association (MBWDA)

10:23:31 Katjana Stutzer, Montana Brewers Association (MBA)

Opponent Testimony:

None

Informational Witness Testimony:

10:24:34 Jason Lay, Unit Manager, Miscellaneous Taxes Unit, Department of Revenue (DOR-MTU)

10:25:06 Steve Swanson, Alcoholic Beverage Control Division, Department of Revenue (DOR-ABCD)

Questions from Committee:

Rep. George Nikolakakos

Jason Lay, DOR

Rep. George Nikolakakos

Jason Lay, DOR

Rep. Tom Welch

Closing Statement:

10:28:55 Rep. James Bergstrom (R), HD 30, closed the hearing on HB 124.

10:29:13 **Recessed**

10:57:07 **Reconvened**

EXECUTIVE ACTION ON HB 24 - Revise tax credit review schedule

10:57:29 **Motion:** Rep. Tom Welch moved that **HB 24 DO PASS.**

Vote: Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 25 - Repeal gray water property abatement

10:58:30 **Motion:** Rep. Tom Welch moved that **HB 25 DO PASS.**

Discussion:

Rep. Marilyn Marler

Rep. Sherry Essmann

Vote: Motion carried 20 - 1 by voice vote with Rep. Cohenour, voting no.

EXECUTIVE ACTION ON HB 58 - Revise laws related to state debt collection services by department of revenue

11:00:45 **Motion:** Rep. Tom Welch moved that **HB 58 DO PASS.**

Vote: Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 121 - Requiring return to federal government of lodging tax paid with federal funds

11:03:48 **Motion:** Rep. Tom Welch moved that **HB 121 DO PASS.**

11:03:48 **Vote:** Motion carried unanimously by voice vote.

ADJOURNMENT

Adjournment: 11:05:38

Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230105TAHaad\)](#)