

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

Call to Order: Chair Rep. Paul Fielder-R, on January 18, 2023 at 9:02 AM, in Rm. 152

ROLL CALL

Members Present: Rep. Paul Fielder, Chair (R)
Rep. Tom Welch, Vice Chair (R)
Rep. Mark Thane, Vice Chair (D)
Rep. Brad Barker (R)
Rep. Larry Brewster (R)
Rep. Alice Buckley (D)
Rep. Jill Cohenour (D)
Rep. Sherry Essmann (R)
Rep. Dave Fern (D)
Rep. Joshua Kassmier (R)
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)

Members Excused: Rep. Kim Abbott (D)
Rep. Edward Butcher (R)
Rep. Rhonda Knudsen (R)
Rep. Sue Vinton (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 219 01/12/2023
HB 221 01/12/2023

Executive Action:

HB 222 TO TABLE

09:04:37 Chair Fielder
09:04:55 Rep. Butcher joined the meeting

HEARING ON HB 219 - Exempt certain military pensions and survivor benefits from income taxes

Opening Statement:

09:05:49 Rep. Scot Kerns (R), HD 23, opened the hearing on HB 219, Exempt certain military pensions and survivor benefits from income taxes.

Proponent Testimony:

09:10:55 Robert Hagan, American Legion of Montana/MT National Guard Association, (ALM)
09:13:02 Duane Cunningham, American Legion of Montana, (ALM)
09:16:30 John Clement, American Legion of Montana, (ALM)
09:18:45 Ronda Wiggers, Self
09:20:40 Allison Corbyn, Big Sky Economic Development, (BSED)
09:23:10 Rebecca Meyers, Billings Chamber of Commerce
09:24:57 Shawn Reagor, Self

Opponent Testimony:

None

Informational Witness Testimony:

09:27:25 Brian Olsen, Department of Revenue, (DOR)

Questions from Committee:

09:27:55 Vice Chair Thane
09:28:08 Rep. Kerns

09:28:29 Brian Olsen, DOR
09:28:53 Rep. Malone
09:29:05 Robert Hagan, ALM
09:32:13 Rep. Buckley
09:32:42 Rep. Kerns
09:33:23 Rep. Marler
09:35:13 Rep. Kerns
09:36:44 Rep. Butcher
09:37:09 Robert Hagan, ALM
09:38:51 Rep. Fern
09:39:37 Brian Olsen, DOR
09:39:59 Rep. Malone
09:40:44 Rep. Kerns
09:41:28 Rep. Essmann
09:42:51 Rep. Kerns
09:43:45 Rep. Fern
09:44:10 Rep. Kerns
09:47:06 Rep. Essmann
09:47:32 Brian Olsen, DOR
09:48:27 Rep. Cohenour
09:48:54 Brian Olsen, DOR
09:49:09 Rep. Barker
09:49:24 Rep. R. Knudsen joined the meeting.
09:49:56 Rep. Kerns

09:52:25 Robert Hagan, ALM

09:58:35 Chair Fielder

09:58:43 Rep. Kerns

Closing Statement:

09:58:52 Rep. Kerns

HEARING ON HB 221 - Revise income tax rates for net-long term capital gains

Opening Statement:

10:00:48 Vice Chair Welch (R), HD 72, opened the hearing on HB 221, Revise income tax rates for net-long term capital gains.

Proponent Testimony:

10:05:11 Glenn Oppel, Policy Representative, Governor's Office, (GO)

[EXHIBIT\(230118TAHa1\)](#)

10:09:23 Bob Story, Montana Taxpayers Association, (MTA)

[EXHIBIT\(230118TAHa2\)](#)

10:12:37 Charles Robison, Montana Chamber of Commerce, (MCC)

Opponent Testimony:

10:13:48 Shawn Reagor, Montana Human Rights Coalition, (MHRC)

10:15:29 Zuri Moreno, Montana Budget and Policy Center, (MBPC)

Informational Witness Testimony:

10:19:27 Aaron McNay, Department of Revenue, (DOR)

Questions from Committee:

10:20:26 Rep. Butcher

10:21:02 Shawn Reagor, MHRC

10:23:38 Rep. Fern
10:24:45 Glenn Oppel, GO
10:26:00 Aaron McNay, DOR
10:30:54 Vice Chair Thane
10:31:26 Aaron McNay, DOR
10:33:29 Rep. Cohenour
10:34:04 Aaron McNay, DOR

Closing Statement:

10:38:03 Vice Chair Welch

10:42:50 Recessed
11:10:40 Reconvened

EXECUTIVE ACTION ON HB 222 - Provide rebates of property taxes paid on a principal residence

11:11:01 **Motion:** Vice Chair Welch moved that **HB 222 DO PASS.**

Substitute Motion: Rep. Vinton moved that **HB 222 TO TABLE**

11:12:08 **Vote:** Substitute Motion carried 14 - 7 by voice vote with Rep. Abbott, Rep. Barker, Rep. Fern, Rep. Kassmier, Rep. Nikolakakos, Rep. Thane, Rep. Welch, voting no.
Rep. Abbott, By Proxy

ADJOURNMENT

Adjournment: 11:14:16

Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230118TAHaad\)](#)