

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

**Call to Order:** Chair Rep. Paul Fielder-R, on January 19, 2023 at 9:03 AM, in 152

**ROLL CALL**

**Members Present:** Rep. Paul Fielder, Chair (R)  
Rep. Tom Welch, Vice Chair (R)  
Rep. Mark Thane, Vice Chair (D)  
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. Scot Kerns (R)  
Rep. Rhonda Knudsen (R)  
Rep. Marty Malone (R)  
Rep. Marilyn Marler (D)  
Rep. George Nikolakakos (R)  
Rep. Melissa Romano (D)  
Rep. Tanner Smith (R)  
Rep. Sue Vinton (R)

**Members Excused:** Rep. Joshua Kassmier (R)  
Rep. Russel Miner (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 23 01/17/2023  
HB 223 01/17/2023  
HB 245 01/17/2023

HB 251 01/18/2023

Executive Action:

HB 212 DO PASS AS AMENDED  
HB 222 DO PASS AS AMENDED  
HB 245 DO PASS

**HEARING ON HB 251 - Provide budget stability through investment and liability reduction**

**Opening Statement:**

09:06:30 Rep. Llew Jones (R), HD 18, opened the hearing on HB 251, Provide budget stability through investment and liability reduction.

**Discussion:**

09:12:48 Rep. Paul Fielder

09:13:03 Rep. Jill Cohenour

09:13:30 Rep. Paul Fielder

**Proponent Testimony:**

09:13:49 Ryan Evans, Assistant Director Governor's Office

[EXHIBIT\(230119TAHa1\)](#)

09:17:51 Charles Robison, MT Chamber of Commerce

09:18:56 Will Selph, Chief of Staff, Department of Justice, (DOJ)

[EXHIBIT\(230119TAHa2\)](#)

EXHIBIT3

EXHIBIT4

09:22:58 Mark Taylor, MT Association of Troopers

09:24:11 George Harris, MT Coal Council

**Opponent Testimony:**

09:25:10 Bob Story, MT Tax Payers Association

**Informational Witness Testimony:**

09:27:29 Anna Miller, Department of Natural Resource Conservation, (DNRC)  
09:28:16 Dan Villa, Executive Director, MT Board of Investments, (MBI)  
09:28:28 Mike Feldman, Statewide Public Safety Communications Program  
Manager, MT Highway Patrol, Department of Justice, (DOJ)  
Dept. of Justice  
09:29:11 Dan Semmens, Partner Dorsey and Whitney, Bond Council to the State,  
(DW)

**Questions from Committee:**

09:29:55 Rep. Tanner Smith  
09:30:13 Ryan Evans, GO  
09:31:34 Rep. Tanner Smith  
09:32:12 Mike Feldman, DOJ  
09:35:22 Rep. Dave Fern  
09:35:57 Rep. Llew Jones-R  
09:39:23 Rep. Mark Thane  
09:40:01 Mike Evans, GO  
09:42:00 Dan Semmens, DW  
09:43:42 Rep. Jill Cohenour  
09:44:12 Anna Miller, DNRC  
09:45:56 Rep. Alice Buckley  
09:46:44 Mike Feldman, DOJ  
09:49:07 Rep. Marty Malone  
09:49:28 Rep. Llew Jones-R  
09:51:14 Rep. Marty Malone

09:51:24 Mike Feldman, DOJ  
09:53:49 Rep. Dave Fern  
09:54:29 Dan Semmens, DW  
09:56:27 Rep. Sherry Essmann  
09:56:50 Bob Story, MT Tax Payers Association  
09:58:48 Rep. Paul Fielder  
09:59:32 Dan Semmens, DW

**Closing Statement:**

10:04:56 Rep. Llew Jones (R), HD 18, closed the hearing on HB 251.

**HEARING ON HB 245 - Revise tax credit for trades education and training**

**Opening Statement:**

10:16:27 Rep. Sue Vinton (R), HD 56, opened the hearing on HB 245, Revise tax credit for trades education and training.

**Proponent Testimony:**

10:19:36 Dylan Klapmeier, Governor's Office, (GO)  
10:20:47 Sara Swansen, Department of Labor and Industry, (DLI)  
10:22:32 Charles Robison, MT Chamber of Commerce  
10:23:19 David Smith, MT Contractors Association  
10:24:11 George Harris, Executive Director, MT Coal Council  
10:26:49 Dan Brooks, Billings Chamber of Commerce  
10:27:39 Aimee Granser, Montana Dakota Utilities  
10:29:31 Ronda Wiggers, Small Business Organization, NFIB  
10:30:50 Webb Brown, MT Dental Association  
10:31:37 Eugene Graf, Home Builder

10:32:49 Chelsea Culpon, Self

**Opponent Testimony:**

None

**Informational Witness Testimony:**

10:33:42 Micah Christensen, Department of Administration, (DOA)

**Questions from Committee:**

10:34:29 Rep. Dave Fern

10:35:19 Rep. Sue Vinton-R

10:36:44 Rep. Marty Malone

10:37:15 Rep. Sue Vinton-R

10:38:32 Rep. Alice Buckley

10:39:06 Sara Swansen, DLI

10:39:19 Rep. Brad Barker

10:39:50 Dylan Klapmeier, GO

**Closing Statement:**

10:40:28 Rep. Sue Vinton (R), HD 56, closed the hearing on HB 245.

**HEARING ON HB 223 - Expanding the disabled veteran property tax assistance program**

**Opening Statement:**

10:41:45 Rep. Scot Kerns (R), HD 23, opened the hearing on HB 223, Expanding the disabled veteran property tax assistance program.

**Proponent Testimony:**

10:46:50 Roger Hagan, Department of American Legion/MT Air and Army National Guard, (DAL)

10:48:07 Darren Gaub, Self

10:49:33 Joe Fletcher, Veterans of Foreign Wars, (VFW)

10:50:04 Mike Talia, American Legion/Veterans of Foreign Wars, (AL)  
10:50:27 Raymond Read, American Legion/Veterans of Foreign Wars, (AL)  
10:51:37 Chad Hesler, Chaplain, Air National Guard, (ANG)  
10:52:31 Ted Clark, Self  
10:53:45 Jake Penwell, Self  
10:54:51 Darryl James, Executive Director, MT Infrastructure Coalition

**Opponent Testimony:**

None

**Informational Witness Testimony:**

10:58:15 Bryce Kaatz, Bureau Chief, Property Assessment Division, Department of Revenue, (DOR)

**Questions from Committee:**

10:59:12 Rep. Scot Kerns  
11:00:02 Rep. Sue Vinton  
11:00:51 Rep. Scot Kerns  
11:01:15 Rep. George Nikolakakos  
11:02:14 Rep. Scot Kerns

**Closing Statement:**

11:04:23 Rep. Scot Kerns (R), HD 23, closed the hearing on HB 223.

**HEARING ON HB 23 - Revise student scholarship organization and innovative education tax credits**

**Opening Statement:**

11:06:27 Rep. Mark Thane (D), HD 99, opened the hearing on HB 23, Revise student scholarship organization and innovative education tax credits.

**Proponent Testimony:**

11:18:26 Erik Burk, MT Federal Public Employees, (MFPE)

**Opponent Testimony:**

11:35:40 Charles Denowh, Yes Every Kid, (YEK)

11:23:57 Jason Laszloffy, MT Family Foundation, (MFF)

[EXHIBIT\(230119TAHa3\)5](#)

11:29:28 Jake Penwell, State Director, Ace Scholarships, (AS)

11:33:22 Henry Kriegel, Americans for Prosperity, (AP)

11:36:44 Ted Clark, Superintendent, Helena Christian School

11:40:49 Charles Hesler, Senior Pastor, Canyon Ferry Road Baptist Church

11:41:15 Matthew Zwicker, Head, Hamilton Christian Academy, (HCA)

11:44:54 Jen Marble, Self

11:50:40 Cheryl Tusken, Self

11:54:00 Alexis Chavarria, Self

11:55:17 Fabiano Silva, Self

11:57:30 Trish Schreiber, Teacher, Special Education

12:06:12 Dave Swaim, Self

12:06:55 Chelsea Culpon, Self

12:08:07 Ross Izard, Director of Policy and Government Affairs, Ace Scholarships , (ACE)

12:08:42 Chip Lindenlaub, Self

**Informational Witness Testimony:**

12:10:05 Robert Finstad, Deputy Administrator for Technical Services, Department of Revenue, (DOR)

12:10:45 Leslie Hiner, Vice President of Legal Affairs/Director of Legal Defense and Education Center, Add Choice

**Questions from Committee:**

09:04:18            Chair Fielder  
12:12:05            Rep. Dave Fern  
12:12:39            Jake Penwell, Ace Scholarships, (AS)  
12:15:11            Rep. Miner  
12:15:36            Jake Penwell, AS  
12:16:06            Rep. Brad Barker  
12:16:31            Rep. Mark Thane-D  
12:17:33            Rep. Jill Cohenour  
12:18:08            Rep. Mark Thane-D  
12:20:14            Rep. Brad Barker  
12:20:43            Robert Finstad, Department of Revenue, (DOR)  
12:21:34            Micah Christiansen, Department of Revenue, (DOR)  
12:22:36            Rep. Dave Fern  
12:23:28            Micah Christiansen, DOR  
12:25:16            Rep. Sherry Essmann  
12:26:06            Robert Finstad, DOR

**Closing Statement:**

12:27:03            Rep. Mark Thane (D), HD 99, closed the hearing on HB 23.

**Recess**

**Reconvene**

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

12:41:55 **Motion:** Rep. Sue Vinton moved that **HB 222 TO TAKE FROM THE TABLE.**

12:41:55 **Vote:** Motion carried 14 - 5 by roll call vote with Rep. Buckley, Rep. Cohenour, Rep. Fern, Rep. Romano, Rep. Thane, voting no.

12:43:26 **Motion:** Rep. Tom Welch moved that **HB 222 DO PASS.**

**Discussion:**

12:43:37 Rep. Mark Thane

12:44:47 **Motion:** Rep. Rhonda Knudsen moved that **HB 222 BE AMENDED.**

12:46:05 **Vote:** Motion carried 14 - 7 by roll call vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Fern, Rep. Marler, Rep. Romano, Rep. Thane, voting no.  
Rep. Abbott, Rep. Marler, By Proxy

12:47:40 **Motion:** Rep. Tom Welch moved that **HB 222 DO PASS AS AMENDED.**

12:48:11 **Vote:** Motion carried 14 - 7 by roll call vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Fern, Rep. Marler, Rep. Romano, Rep. Thane, voting no.  
Rep. Abbott, Rep. Marler, By Proxy

**EXECUTIVE ACTION ON HB 212 - Increase business equipment tax exemption**

12:51:55 **Motion:** Rep. Joshua Kassmier moved that **HB 212 BE AMENDED.**

12:52:39 **Vote:** Motion carried unanimously by voice vote.

12:52:59 **Motion:** Rep. Joshua Kassmier moved that **HB 212 DO PASS AS AMENDED.**

12:53:35 **Vote:** Motion carried 15 - 6 by voice vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Marler, Rep. Romano, Rep. Thane, voting no.  
Rep. Abbott, Rep. Marler, By Proxy

**EXECUTIVE ACTION ON HB 245 - Revise tax credit for trades education and training**

12:55:03      **Motion:** Rep. Sue Vinton moved that **HB 245 DO PASS.**

12:55:30      **Vote:** Motion carried unanimously by voice vote.

**ADJOURNMENT**

Adjournment: 12:56:12

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Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230119TAHaad\)](#)