

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

Call to Order: Chair Paul Fielder-R, on January 20, 2023 at 8:02 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. Joshua Kassmier (R)
Rep. Scot Kerns (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. Kim Abbott (D)

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 249 01/18/2023

HB 253 01/18/2023

Executive Action:

HB 23 TO TABLE
HB 189 DO PASS
HB 219 POSTPONE ACTION
PENDING FISCAL NOTE
HB 221 DO PASS

08:04:06 Chair Paul Fielder

08:05:06 **Recessed**

08:37:07 **Reconvened**

EXECUTIVE ACTION ON HB 23 - Revise student scholarship organization and innovative education tax credits

08:37:32 **Motion:** Vice Chair Mark Thane moved that **HB 23 DO PASS.**

Discussion:

08:40:11 Rep. Dave Fern

08:40:20 **Motion:** Rep. Brad Barker moved that **HB 23 BE TABLED.**

Vote: Motion carried 17 - 4 by voice vote with Rep. Buckley, Rep. Cohenour, Rep. Marler, Rep. Romano, voting no.

EXECUTIVE ACTION ON HB 189 - Revise property tax assistance program

08:42:03 **Motion:** Vice Chair Tom Welch moved that **HB 189 DO PASS.**

Vote: Motion carried unanimously by voice vote.

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

08:43:55 **Motion:** Vice Chair Tom Welch moved that **HB 219 DO PASS.**

08:44:21 **Motion:** Rep. Brad Barker moved that **HB 219 BE AMENDED.**

Discussion:

08:45:18 Rep. Dave Fern

08:46:08 Rep. Brad Barker

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

08:47:51 **Motion:** Rep. Sue Vinton moved that **HB 219 POSTPONE ACTION PENDING FISCAL NOTE.**

Vote: Motion carried unanimously by voice vote.

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

08:50:13 **Motion:** Vice Chair Tom Welch moved that **HB 221 DO PASS.**

Discussion:

08:50:45 Rep. Marty Malone

08:51:35 Rep. Marilyn Marler

08:52:39 Chair Paul Fielder

08:52:52 Rep. Jill Cohenour

Vote: Motion carried 14 - 7 by voice vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Fern, Rep. Marler, Rep. Romano, Rep. Thane, voting no.
Rep. Abbott, By Proxy

HEARING ON HB 249 - Create a child tax credit for the individual income tax

Opening Statement:

09:06:55 Rep. Ed Stafman (D), HD 62, opened the hearing on HB 249, Create a child tax credit for the individual income tax.

Proponent Testimony:

09:21:08 Kaitlyn Jensen

[EXHIBIT\(230120TAHa1\)](#)

09:24:45 Tirza Asbell, Montana Women Vote

09:26:36 Rose Bender, Montana Budget and Policy Center

09:27:56 Leanette Kerns, United Today Stronger Tomorrow

09:30:07 Lauren Wilson, President MT Chapter of American Pediatricians

09:41:26 Callie Triller, Parent

Opponent Testimony:

None

Informational Witness Testimony:

09:32:48 Rachel Milne, DOR

09:33:10 Ashley Burnside, SR. Policy Anilyst

Questions from Committee:

09:33:50 Rep. Jill Cohenour
09:33:55 Ms. Jensen
09:34:36 Ms. Burnside
09:36:35 Rep. Melissa Romano
09:36:55 Ms. Jensen
09:38:12 Rep. Tanner Smith
09:38:47 Rep. Ed Stafman-D
09:39:32 Rep. Marty Malone
09:40:02 Ms. Jensen
09:42:52 Rep. Edward Butcher
09:43:50 Rep. Ed Stafman-D
09:48:15 Vice Chair Mark Thane
09:48:55 Ms. Jensen
09:50:10 Rep. Edward Butcher
09:50:28 Rep. Ed Stafman-D
09:51:44 Rep. Marilyn Marler
09:52:20 Rep. Dave Fern
09:53:39 Rep. Ed Stafman-D
09:56:58 Rep. Sherry Essmann
09:57:34 Rep. Ed Stafman-D

Closing Statement:

09:59:17 Rep. Ed Stafman (D), HD 62, closed the hearing on HB 249.

HEARING ON HB 253 - Provide for homestead exemption for primary residences

Opening Statement:

10:04:37 Rep. Ed Stafman (D), HD 62, opened the hearing on HB 253, Provide for homestead exemption for primary residences.

Proponent Testimony:

None

Opponent Testimony:

None

Informational Witness Testimony:

10:14:39 Kory Hofland, aproperty Assessment

10:15:06 Dylan Cole, Department of Revenue

Questions from Committee:

10:15:49 Rep. Scot Kerns

10:15:58 Mr. Cole

10:17:55 Rep. Marilyn Marler

10:18:30 Rep. Ed Stafman-D

10:20:41 Vice Chair Mark Thane

10:21:46 Mr. Cole

Closing Statement:

10:22:19 Rep. Ed Stafman (D), HD 62, closed the hearing on HB 253.

ADJOURNMENT

Adjournment: 10:26:52

Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230120TAHaad\)](#)