

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

**Call to Order:** Chair Rep. Paul Fielder-R, on January 26, 2023 at 9:02 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. 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)

**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 268 01/23/2023

Executive Action:

HB 225 DO PASS AS AMENDED  
HB 219 DO PASS AS AMENDED  
SB 62 BE CONCURRED IN

**HEARING ON HB 268 - Establish a child tax credit through the individual income tax**

**Opening Statement:**

09:06:00 Rep. Joshua Kassmier (R), HD 27, opened the hearing on HB 268,  
Establish a child tax credit through the individual income tax.

**Proponent Testimony:**

09:07:21 Glenn Oppel, Governor's Office, (GO)

[EXHIBIT\(230126TAHa1\)](#)

09:10:50 Jeff Laszloffy, Montana Family Foundation, (MTFF)

09:13:36 Charles Robison, Montana Chamber of Commerce, (MTCOC)

09:14:22 Caitlin Jensen, Executive Director, Zero to Five Montana

[EXHIBIT\(230126TAHa2\)](#)

09:17:43 Rebecca Meyers, Billings Chamber of Commerce

09:18:50 Matt Brower, Montana Catholic Conference

09:20:26 Rose Bender, Montana Budget and Policy Center, (MBPC)

09:22:00 Tirza Asbell, Montana Women Vote, (MWV)

**Opponent Testimony:**

None

**Informational Witness Testimony:**

09:24:20 Aaron McNay, Tax Policy and Research, Department of Revenue, (DOR)

09:24:40 Micah Christensen, Department of Revenue, Deputy Administrator,  
Business and Income Tax Division, Department of Revenue, (DOR)

**Questions from Committee:**

09:25:19 Rep. Buckley

09:25:58 Rose Bender Montana Budget and Policy Center

09:26:58 Rep. Kerns

09:27:55 Aaron McNay, DOR

09:30:10 Rep. Vinton

09:30:55 Aaron McNay, DOR

09:31:14 Micah Christensen, DOR

09:32:02 Rep. Abbott

09:32:16 Glenn Oppel, GO

09:35:03 Rep. Cohenour

09:35:40 Caitlin Jensen, Zero to Five Montana

09:37:20 Rep. Butcher

09:38:36 Glenn Oppel, GO

09:39:53 Rep. Abbott

09:40:07 Rose Bender, MBPC

[EXHIBIT\(230126TAHa3\)](#)

09:41:24 Vice Chair Thane

09:42:01 Rep. Kassmier

09:42:29 Rep. Nikolakakos

09:42:41 Glenn Oppel, GO

09:43:09 Rep. R. Knudsen

09:43:27 Micah Christensen, DOR

**Closing Statement:**

09:45:50 Rep. Kassmier (R), HD 27, closed the hearing on HB 268.

09:47:28 **Recessed**

10:20:22 **Reconvened**

**EXECUTIVE ACTION ON HB 225 - Establish adoption tax credit**

10:20:36 **Motion:** Vice Chair Welch moved that **HB 225 DO PASS.**

**Discussion:**

10:20:59 Rep. Vinton

10:21:15 **Motion:** Rep. Vinton moved that **HB 225 BE AMENDED.**

**Vote:** Motion carried unanimously by voice vote.

10:22:27 **Motion:** Rep. Vinton moved that **HB 225 BE AMENDED.**

**Discussion:**

10:23:20 Megan Moore, Legislative Services Division, (LSD)

10:23:33 Rep. Cohenour

10:24:05 Megan Moore, LSD

10:24:49 Rep. Vinton

10:25:02 Rep. Fern

**Vote:** Motion carried 15 - 6 by roll call vote with Rep. Abbott, Rep. Cohenour, Rep. Fern, Rep. Marler, Rep. Romano, Rep. Thane, voting no.  
Rep. Abbott, By Proxy

10:28:33

Rep. Buckley

Rep. Cohenour

10:30:37 **Motion:** Vice Chair Welch moved that **HB 225 DO PASS AS AMENDED.**

**Discussion:**

10:30:58 Rep. Marler

**Vote:** Motion carried unanimously by voice vote.

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

10:32:51        **Motion:** Vice Chair Welch moved that **HB 219 DO PASS AS AMENDED.**  
  
**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, By Proxy

**EXECUTIVE ACTION ON SB 62 - Revise confidentiality of financial information used for property tax purposes**

10:35:15        **Motion:** Vice Chair Welch moved that **SB 62 BE CONCURRED IN.**

**Discussion:**

10:35:36        Rep. Cohenour

**Vote:** Motion carried unanimously by voice vote.

**Carrier Assigned:** Rep. Marty Malone

**ADJOURNMENT**

Adjournment: 10:38:57

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Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230126TAHaad\)](#)