

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

Call to Order: Chair Rep. Paul Fielder-R, on January 31, 2023 at 9:01 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. 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. 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)
Rep. Joshua Kassmier (R)
Rep. Marilyn Marler (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 280 01/27/2023
HB 285 01/27/2023

Executive Action:

HB 249 TO TABLE
HB 253 TO TABLE

HEARING ON HB 285 - Increase earned income tax credit and link to inflation

Opening Statement:

09:04:40 Rep. Emma Kerr-Carpenter (D), HD 49, opened the hearing on HB 285, Increase earned income tax credit and link to inflation.

Proponent Testimony:

09:06:48 Rose Bender, Montana Budget and Policy Center, (MBPC)

[EXHIBIT\(230131TAHa1\)](#)

09:10:27 Tirza Asbell, Montana Women Vote, (MWV)

09:13:08 Linda Schmitt, Self

09:15:25 Mark Anderlik, Montana Democratic Socialists of America, (MDSA)

Opponent Testimony:

None

Informational Witness Testimony:

09:17:47 Aaron McNay, Department of Revenue, (DOR)

Questions from Committee:

09:18:20 Rep. Fern

09:19:00 Rose Bender, MBPC

09:19:05 Rep. Abbott joined the meeting.

09:20:02 Rep. Cohenour

09:20:23 Rep. Kerr-Carpenter

09:23:03 Vice Chair Thane

09:23:31 Rep. Kerr-Carpenter
09:23:45 Rose Bender, MBPC
09:24:07 Rep. Vinton
09:24:36 Rep. Marler joined the meeting.
09:24:51 Aaron McNay, DOR
09:26:00 Rep. Malone
09:26:28 Rose Bender, MBPC
09:27:02 Rep. R. Knudsen
09:27:54 Rose Bender, MBPC
09:28:08 Rep. R. Knudsen
09:28:44 Rep. Kerr-Carpenter
09:28:58 Aaron McNay, DOR
09:30:28 Rep. Cohenour
09:30:50 Rep. Kerr-Carpenter
09:31:04 Rep. Abbott left the meeting.
09:31:30 Vice Chair Welch
09:31:55 Rep. Kerr-Carpenter
09:33:38 Chair Fielder
09:33:55 Rep. Kerr-Carpenter

Closing Statement:

09:35:29 Rep. Kerr-Carpenter

HEARING ON HB 280 - Providing for circuit breaker income tax credit for property taxes paid

Opening Statement:

09:37:33 Rep. Jonathan Karlen (D), HD 96, opened the hearing on HB 280, Providing for circuit breaker income tax credit for property taxes paid.

Proponent Testimony:

09:43:00 Scott Reichner, American Association of Retired Persons, (AARP)

09:44:53 Linda Schmitt, Self

09:45:18 Rep. R. Knudsen left the meeting.

09:47:18 Colleen Hinds, Self

09:49:02 Tirza Asbell, Montana Women Vote, (MWV)

Opponent Testimony:

09:50:51 John Iverson, Montana Society of Certified Public Accountants

Informational Witness Testimony:

09:52:19 Derek Bell, Department of Revenue, (DOR)

09:52:36 Dylan Cole, Department of Revenue, (DOR)

Questions from Committee:

09:53:05 Rep. Kerns

09:53:26 Colleen Hinds

09:54:15 Rep. Buckley

09:54:20 Rep. Kerns

09:54:52 Chair Fielder

09:55:11 Rep. Kerns

09:56:21 Rep. Marler joined the meeting.

09:56:33 Rep. Kerns

09:56:46 Dylan Cole, DOR

09:58:01 Rep. Buckley left the meeting.
09:58:10 Chair Fielder left the meeting.
09:58:54 Rep. Kerns
09:59:14 Dylan Cole, DOR
10:00:18 Rep. Kerns
10:00:36 Dylan Cole, DOR
10:01:18 Rep. Malone
10:01:42 Dylan Cole, DOR
10:02:16 Rep. Cohenour
10:02:38 Rep. Karlen
10:04:40 Rep. Fern
10:05:33 Rep. Karlen
10:09:57 Rep. Nikolakakos
10:10:21 Rep. Karlen
10:12:07 Rep. Butcher
10:12:38 Dylan Cole, DOR
10:14:23 Rep. Cohenour
10:14:30 Rep. Butcher
10:14:47 Rep. Karlen

Closing Statement:

10:16:11 Rep. Karlen

10:18:39 Recessed

10:42:11 Reconvoked

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

- 10:42:29 **Motion:** Vice Chair Welch moved that **HB 249 DO PASS.**
- 10:42:57 **Motion:** Vice Chair Thane moved that **HB 249 BE AMENDED.**
- 10:42:57 **Vote:** Motion failed 14 - 7 by roll call vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Fern, Rep. Marler, Rep. Romano, Vice Chair Thane, voting yes.
Rep. Abbott, Rep. Buckley, Rep. Kassmier, Rep. R. Knudsen, By Proxy
- 10:43:22 **Motion:** Vice Chair Welch moved that **HB 249 DO PASS.**
- 10:43:22 **Vote:** Motion failed 14 - 7 by roll call vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Fern, Rep. Marler, Rep. Romano, Vice Chair Thane, voting yes.
Rep. Abbott, Rep. Buckley, Rep. Kassmier, Rep. R. Knudsen, By Proxy
- 10:45:27 **Motion:** Rep. Cohenour moved that **HB 249 TO TABLE.**
- 10:45:27 **Vote:** Motion carried unanimously by voice vote.
Rep. Abbott, Rep. Buckley, Rep. Kassmier, Rep. R. Knudsen, By Proxy

EXECUTIVE ACTION ON HB 253 - Provide for homestead exemption for primary residences

- 10:47:58 **Motion:** Vice Chair Welch moved that **HB 253 DO PASS.**
- 10:48:20 **Motion:** Vice Chair Thane moved that **HB 253 BE AMENDED.**
- 10:49:00 **Vote:** Motion failed 14 - 7 by roll call vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Fern, Rep. Marler, Rep. Romano, Vice Chair Thane, voting yes.
Rep. Abbott, Rep. Buckley, Rep. Kassmier, Rep. R. Knudsen, By Proxy

Discussion

- 10:51:08 Rep. Cohenour
10:51:57 Vice Chair Welch
10:52:18 Vice Chair Thane
10:52:58 Rep. Malone

10:53:16 Vice Chair Thane
10:53:56 Rep. Fern
10:54:30 Rep. Malone

10:54:45 **Motion:** Vice Chair Welch moved that **HB 253 DO PASS.**

10:55:00 **Vote:** Motion failed 14 - 7 by roll call vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Fern, Rep. Marler, Rep. Romano, Vice Chair Thane, voting yes.
Rep. Abbott, Rep. Buckley, Rep. Kassmier, Rep. R. Knudsen, By Proxy

10:56:19 **Motion:** Rep. Cohenour moved that **HB 253 TO TABLE.**

10:56:41 **Vote:** Motion carried unanimously by voice vote.
Rep. Abbott, Rep. Buckley, Rep. Kassmier, Rep. R. Knudsen, By Proxy

ADJOURNMENT

Adjournment: 10:57:54

Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230131TAHaad\)](#)