

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

Call to Order: Chair Rep. Paul Fielder-R, on February 02, 2023 at 9:00 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. 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)
Rep. Sue Vinton (R)

Members Excused: Rep. Kim Abbott (D)
Rep. Edward Butcher (R)
Rep. Rhonda Knudsen (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 325 01/30/2023
HB 345 01/30/2023

Executive Action:

09:01:55 Chair Fielder

HEARING ON HB 325 - Revise eligibility for disabled veteran property tax assistance program

Opening Statement:

09:03:17 Rep. Lyn Hellegaard (R), HD 97, opened the hearing on HB 325, Revise eligibility for disabled veteran property tax assistance program.

09:05:13 Rep. R. Knudsen joined the meeting.

Proponent Testimony:

09:06:17 Thomas McCarthy, Self

[EXHIBIT\(230202TAHa1\)](#)

09:09:40 Rep. Abbott joined the meeting.

09:22:16 Roger Hagan, Montana Department of American Legion

Opponent Testimony:

None

Informational Witness Testimony:

09:23:37 Tiffany Pouliot-Harris, Department of Revenue, (DOR)

Questions from Committee:

09:24:22 Rep. Cohenour

09:24:28 Tiffany Pouliot-Harris, DOR

09:25:29 Dylan Cole, Tax Policy and Research, Department of Revenue

Closing Statement:

09:26:17 Rep. Hellegaard

HEARING ON HB 345 - Exclusion from federal taxable income for medical savings accounts

Opening Statement:

09:27:20 Rep. Jim Hamilton (D), HD 61, opened the hearing on HB 345, Exclusion from federal taxable income for medical savings accounts.

[EXHIBIT\(230202TAHa2\)](#)

Proponent Testimony:

09:35:49 Bill Warden, National Association of Insurance and Financial Advisors

09:36:17 Julie Dooling, Certified Financial Planners

09:37:21 Bob Story, Montana Taxpayers Association, (MTA)

09:38:52 Rep. Butcher joined the meeting.

09:39:33 Karen Willett, Self

09:42:45 Lee Humphrey, Self

Opponent Testimony:

None

Informational Witness Testimony:

09:46:30 Jake Ford, Department of Revenue, (DOR)

Questions from Committee:

09:47:06 Rep. Cohenour

09:47:23 Rep. Hamilton

09:47:42 Vice Chair Thane

09:47:54 Jake Ford, DOR

09:48:57 Rep. Marler

09:49:15 Rep. Hamilton

09:49:33 Megan Moore, Legislative Services Division
09:49:54 Rep. Fern
09:50:32 Rep. Hamilton
09:51:52 Chair Fielder
09:52:19 Rep. Hamilton
09:54:19 Rep. Butcher
09:54:44 Rep. Hamilton

Closing Statement:

09:55:24 Rep. Hamilton

ADJOURNMENT

Adjournment: 09:57:57

Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230202TAHaad\)](#)