

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

Call to Order: Chair Rep. Paul Fielder-R, on February 09, 2023 at 9:01 AM, in 152

ROLL CALL

Members Present: Rep. Paul Fielder, Chair (R)
Rep. Tom Welch, Vice Chair (R)
Rep. Kim Abbott (D)
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. 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. Brad Barker (R)
Rep. Edward Butcher (R)
Rep. Mark Thane (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 390 02/03/2023
HB 408 02/03/2023

Executive Action:

HB 321 DO PASS
HB 325 DO PASS
HB 345 DO PASS AS AMENDED

09:04:03

Chair Fielder

HEARING ON HB 390 - Provide for homestead exemption for primary residences

Opening Statement:

09:04:21 Rep. Sherry Essmann (R), HD 52, opened the hearing on HB 390,
Provide for homestead exemption for primary residences.

Proponent Testimony:

None

Opponent Testimony:

None

Informational Witness Testimony:

09:07:34 Kory Hofland, Property Assessment Division, Department of Revenue,
(DOR)

Questions from Committee:

09:09:05 Rep. Cohenour

09:09:32 Kory Hofland, DOR

09:11:24 Rep. Fern

09:11:47 Rep. Butcher joined the meeting.

09:12:03 Kory Hofland, DOR

09:13:05 Rep. Essmann

09:14:09 Rep. Kerns

09:15:04 Kory Hofland, DOR

09:15:21 Dylan Cole, Department of Revenue, (DOR)

09:16:01 Rep. Malone

09:16:39 Dylan Cole, DOR

09:17:28 Rep. Malone

09:17:31 Rep. Essmann

09:17:55 Rep. Abbott left the meeting.

09:18:15 Rep. Cohenour

09:19:13 Rep. Essmann

09:19:27 Rep. Kassmier left the meeting.

09:20:26 Rep. Cohenour

09:21:12 Dylan Cole, DOR

09:22:19 Rep. Fern

09:22:50 Kory Hofland, DOR

09:22:59 Bryce Kaatz, Department of Revenue, (DOR)

09:24:41 Rep. Kassmier joined the meeting.

09:25:35 Chair Fielder

09:25:44 Bryce Kaatz, DOR

09:27:01 Chair Fielder

09:27:12 Bryce Kaatz, DOR

09:27:33 Rep. R. Knudsen

09:27:43 Vice Chair Thane joined the meeting.

09:27:59 Dylan Cole, DOR

09:29:16 Rep. Abbott joined the meeting.

09:29:46 Rep. Cohenour
09:30:05 Dylan Cole, DOR
09:30:20 Rep. Kerns
09:30:45 Rep. Essmann
09:30:52 Rep. Kerns
09:30:59 Dylan Cole, DOR
09:31:19 Rep. Kerns
09:31:31 Rep. Malone
09:32:06 Rep. Butcher
09:32:37 Rep. Essmann
09:35:07 Rep. Fern
09:35:33 Rep. Essmann
09:36:54 Vice Chair Thane
09:38:19 Rep. Kassmier left the meeting.
09:38:35 Rep. Essmann
09:39:13 Rep. Nikolakakos
09:39:48 Rep. Essmann

Closing Statement:

09:42:30 Rep. Essmann

HEARING ON HB 408 - Revise student scholarship organization and innovative education tax credits

Opening Statement:

09:43:32 Rep. Sue Vinton (R), HD 56, opened the hearing on HB 408, Revise student scholarship organization and innovative education tax credits.

09:46:19 Rep. Kassmier joined the meeting.

Proponent Testimony:

09:47:27 Dylan Klapmeier, Governor's Office, (GO)

[EXHIBIT\(230209TAHa1\)](#)

09:50:46 Lance Melton, Montana School Board Association, (MTSBA)

09:53:13 Jake Penwell, President, Ace Scholarship

09:55:28 Henry Kriegel, Americans for Prosperity Montana

09:57:31 Matthew Zwicker, Head of School, Hamilton Christian School

09:59:46 Melina Pyron, Self

10:01:56 Matt Brower, Executive Director, Montana Catholic Conference

10:04:37 Alexis Chavarria, Self

10:05:32 Ted Clark, Superintendent, Helena Christian School

10:07:21 Chip Lindenlaub, Schools

10:08:16 Terry Nelson, Self

10:10:18 Jeff Lasloffy, Education Choice

10:13:27 George Harris, Self

10:15:44 Charles Denwowh, Yes Every Kid

Opponent Testimony:

10:16:41 Erik Burke, Montana Federation of Public Employees, (MFPE)

10:22:30 Jenny Murnane Butcher, Deputy Director, Montanans Organized for Public Education

10:24:41 Rose Bender, Montana Budget and Policy Center, (MBPC)

10:25:29 Rep. R. Knudsen left the meeting.

Informational Witness Testimony:

10:26:04 Robert Finstad, Department of Revenue, (DOR)

Questions from Committee:

10:26:40 Rep. Miner
10:27:47 Jake Penwell, Ace Scholarships
10:29:12 Chair Fielder
10:29:34 Robert Finstad, DOR
10:29:58 Rep. Miner
10:30:05 Robert Finstad, DOR
10:30:33 Vice Chair Thane
10:32:11 Rep. Vinton
10:33:00 Dylan Klapmeier, GO
10:33:23 Rep. Fern
10:33:52 Dylan Klapmeier, GO
10:34:49 Rep. Buckley left the meeting.
10:35:02 Rep. Fern
10:35:56 Lance Melton, MTSBA
10:36:38 Rep. Abbott left the meeting.
10:38:47 Rep. T. Smith
10:39:37 Matt Brower, Montana Catholic Conference
10:40:21 Vice Chair Thane
10:40:56 Robert Finstad
10:41:22 Rep. Cohenour
10:41:56 Erik Burke, MFPE

Closing Statement:

10:43:59 Rep. Vinton

10:45:58 Recessed

10:52:53 Rep. Knudsen has left

10:53:10 Rep. Vinton has left

11:17:04 Reconvened

EXECUTIVE ACTION ON HB 321 - Generally revise laws related to the coal trust

11:17:21 **Motion:** Vice Chair Welch moved that **HB 321 DO PASS.**

Discussion:

11:17:43 Rep. Cohenour

11:17:21 **Vote:** Motion carried unanimously by voice vote.

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

11:19:13 **Motion:** Vice Chair Welch moved that **HB 325 DO PASS.**

Discussion:

11:19:36 Rep. Cohenour

11:20:06 Chair Fielder

11:19:13 **Vote:** Motion carried 15 - 6 by voice vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Marler, Rep. Romano, Rep. Thane, voting no. Rep. Buckley, By Proxy

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

- 11:22:41 **Motion:** Vice Chair Welch moved that **HB 345 DO PASS.**
- 11:23:11 **Motion:** Rep. Fern moved that **HB 345 BE AMENDED.**
- 11:23:11 **Vote:** Motion carried unanimously by voice vote.
- 11:24:00 **Motion:** Vice Chair Welch moved that **HB 345 DO PASS AS AMENDED.**
- 11:25:00 **Vote:** Motion carried unanimously by voice vote.

ADJOURNMENT

Adjournment: 11:26:14

Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230209TAHaad\)](#)