

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

**Call to Order:** Chair Paul Fielder-R, on February 16, 2023 at 9:02 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. 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. Scot Kerns (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 441 02/10/2023

HB 442 02/10/2023

HB 447 02/10/2023

Executive Action:

09:03:35 Vice Chair Welch

09:04:30 Chair Fielder

**HEARING ON HB 447 - Provide for exceptions to imposition of income tax on certain nonresidents**

**Opening Statement:**

09:05:27 Vice Chair Mark Thane (D), HD 99, opened the hearing on HB 447, Provide for exceptions to imposition of income tax on certain nonresidents.

**Proponent Testimony:**

09:10:03 Derek Bell, Department of Revenue (DOR)

09:14:06 Alan Lloyd, Executive Director, Montana Certified Public Accountants Society

09:16:31 Bob Story, Montana Taxpayers Association (MTPA)

[EXHIBIT\(230216TAHa1\)](#)

09:18:13 Charles Robison, Montana Chamber of Commerce (MCC)

09:18:49 Mark Taylor, Hospitality and Development of Montana

09:19:29 Dan Brooks, Billings Chamber of Commerce

**Opponent Testimony:**

None

**Informational Witness Testimony:**

None

**Questions from Committee:**

09:20:49 Rep. Jill Cohenour

09:21:09 Derek Bell, DOR

09:22:10 Rep. Jill Cohenour

09:22:20 Derek Bell, DOR  
09:23:20 Rep. Dave Fern  
09:23:53 Derek Bell, DOR  
09:25:18 Rep. Dave Fern  
09:25:40 Derek Bell, DOR

**Closing Statement:**

09:26:32 Vice Chair Mark Thane (D), HD 99, closed the hearing on HB 447.

**HEARING ON HB 441 - Implement report cards for nonpublic schools receiving tax credit scholarships**

**Opening Statement:**

09:27:28 Rep. Ed Stafman (D), HD 62, opened the hearing on HB 441, Implement report cards for nonpublic schools receiving tax credit scholarships.

[EXHIBIT\(230216TAHa2\)](#)

[EXHIBIT\(230216TAHa3\)](#)

[EXHIBIT\(230216TAHa4\)](#)

**Proponent Testimony:**

09:31:16 Sarah Piper, Montana Federation of Public Employees (MFPE)

**Opponent Testimony:**

09:33:03 Jeff Lazloffy, Montana Family Foundation (MFF)

09:38:23 Henry Kriegel, Americans for Prosperity, Montana

09:39:39 Ted Clark, Superintendent, Helena Christian School and ACSI Field Director

09:43:16 Charles Denowh, Yes Every Kid

09:44:04 Ross Iazard, ACE Scholarships

**Informational Witness Testimony:**

09:47:15 Becky Belling, Office of Public Instruction (OPI)

09:47:47 Ashley Perez, Office of Public Instruction (OPI)

**Questions from Committee:**

09:48:31 Rep. Sue Vinton

09:48:50 Rep. Ed Stafman-D

09:48:59 Rep. Sue Vinton

09:49:06 Rep. Ed Stafman-D

09:49:41 Rep. Dave Fern

09:49:53 Ross Izard, ACE

**Closing Statement:**

09:51:08 Rep. Ed Stafman (D), HD 62, closed the hearing on HB 441.

09:58:30 **Recessed**

09:59:47 **Reconvened**

**HEARING ON HB 442 - Require testing for nonpublic schools receiving tax credit  
scholarships**

**Opening Statement:**

10:00:07 Rep. Ed Stafman (D), HD 62, opened the hearing on HB 442, Require testing for nonpublic schools receiving tax credit scholarships.

**Proponent Testimony:**

10:02:42 Sarah Piper, Montana Federation of Public Employees (MFPE)

**Opponent Testimony:**

10:04:43 Jeff Lazloffy, Montana Family Foundation (MFF)

10:07:37 Henry Kriegel, Americans for Prosperity Montana

10:09:01 Ted Clark, Superintendent, Helena Christian School

10:11:33 Charles Denowh, Yes Every Kid

10:11:59 Ross Izard, ACE Scholarships, (ACE)

**Informational Witness Testimony:**

None

**Questions from Committee:**

10:15:56 Rep. Marty Malone

10:16:03 Rep. Ed Stafman-D

10:16:09 Rep. Edward Butcher

10:16:47 Rep. Ed Stafman-D

10:18:55 Rep. Sue Vinton

10:19:14 Rep. Ed Stafman-D

10:19:25 Rep. Sue Vinton

10:19:35 Rep. Ed Stafman-D

10:19:42 Rep. Sue Vinton

10:19:53 Rep. Ed Stafman-D

10:20:41 Rep. Sue Vinton

10:20:55 Rep. Ed Stafman-D

10:21:08 Rep. Dave Fern

10:22:00 Ted Clark, Superintendent, Helena Christian Schools

10:23:18 Rep. Dave Fern

10:23:57 Ted Clark, Superintendent, Helena Christian Schools

10:24:55 Rep. Jill Cohenour

10:25:23 Ross Izard, ACE Scholarships

**Closing Statement:**

10:25:58 Rep. Ed Stafman (D), HD 62, closed the hearing on HB 442.

**ADJOURNMENT**

Adjournment: 10:32:07

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Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230216TAHaad\)](#)