

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

Call to Order: Chair Paul Fielder-R, on February 22, 2023 at 8:01 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. Edward Butcher (R)
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. Melissa Romano (D)
Rep. Tanner Smith (R)
Rep. Sue Vinton (R)

Members Excused: Rep. Kim Abbott (D)
Rep. Alice Buckley (D)
Rep. Rhonda Knudsen (R)
Rep. George Nikolakakos (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 497 02/14/2023

HB 508 02/14/2023

HB 515 02/14/2023

SB 121 02/20/2023
SB 124 02/20/2023

Executive Action:

HB 416 TO TABLE
SB 121 BE CONCURRED IN
SB 124 BE CONCURRED IN

08:03:39 Chair Fielder

HEARING ON HB 497 - Require property tax bill to include comparison with prior year

Opening Statement:

08:05:13 Rep. Fred Anderson (R), HD 20, opened the hearing on HB 497, Require property tax bill to include comparison with prior year.

[EXHIBIT\(230222TAHa1\)](#)

[EXHIBIT\(230222TAHa2\)](#)

Proponent Testimony:

None

Opponent Testimony:

None

Informational Witness Testimony:

None

Questions from Committee:

08:07:36 Rep. Dave Fern

08:08:37 Rep. Fred Anderson-R

08:08:45 Vice Chair Mark Thane

08:09:12 Rep. Fred Anderson-R

08:09:58 Vice Chair Tom Welch

08:10:33 Rep. Fred Anderson-R

Closing Statement:

08:39:21 Rep. Fred Anderson (R), HD 20, closed the hearing on HB 497.

HEARING ON HB 508 - Allow option to vote in school district elections

Opening Statement:

08:13:06 Rep. Jedediah Hinkle (R), HD 67, opened the hearing on HB 508, Allow option to vote in school district elections.

Proponent Testimony:

08:16:01 Charles Denowh, United Property Owners of Montana

08:16:36 Lynn Milligan, Self

08:18:03 Dr. Alan Shaw, Self

08:21:17 Zachary Grosfield, Self

Opponent Testimony:

08:24:05 Lance Melton, Coalition of Advocates for Montana Schools

08:28:21 Robyn Morrison, League of Women Voters of Montana

08:30:23 Lauren Caldwell, Montana Federation of Public Employees (MFPE)

Informational Witness Testimony:

08:34:33 Regina Plettenberg, Montana Association of Clerks and Recorders (MACR)

Questions from Committee:

08:35:44 Rep. Jill Cohenour

08:35:48 Rep. Jedediah Hinkle-R

08:36:59 Rep. Jill Cohenour

08:37:26 Rep. Jedediah Hinkle-R

08:37:52 Rep. Dave Fern

08:38:18 Rep. Jedediah Hinkle-R

08:41:29 Rep. Jill Cohenour

08:42:16 Rep. Jedediah Hinkle-R

08:43:52 Rep. Jill Cohenour

08:44:27 Regina Plettenberg, MACR
08:47:24 Vice Chair Mark Thane
08:48:07 Rep. Jedediah Hinkle-R
08:50:27 Vice Chair Mark Thane
08:50:36 Rep. Jedediah Hinkle-R
08:51:14 Vice Chair Mark Thane
08:51:22 Rep. Jedediah Hinkle-R
08:51:37 Rep. Marty Malone
08:52:00 Rep. Jedediah Hinkle-R
08:53:33 Rep. Dave Fern
08:54:38 Rep. Jedediah Hinkle-R
08:55:46 Chair Paul Fielder
08:56:27 Rep. Jedediah Hinkle-R
08:56:48 Vice Chair Mark Thane
08:57:01 Rep. Jedediah Hinkle-R
08:58:19 Rep. Jill Cohenour
08:58:42 Rep. Jedediah Hinkle-R
08:59:14 Rep. Jill Cohenour
08:59:50 Rep. Jedediah Hinkle-R

Closing Statement:

09:01:33 Rep. Jedediah Hinkle (R), HD 67, closed the hearing on HB 508.

Opening Statement:

09:05:43 Sen. Becky Beard (R), SD 40, opened the hearing on SB 121, Reduce top marginal income tax rate and increase EITC.

Proponent Testimony:

09:08:08 Glenn Oppel, Policy Director, Governor's Office, (GO)

[EXHIBIT\(230222TAHa3\)](#)

09:12:55 Bob Story, Montana Taxpayers Association, (MTPA)

09:14:32 Steve Wade, Montana Chamber of Commerce, (MCC)

09:15:03 Nicole Rolf, Montana Farm Bureau Federation

09:15:40 Jason Toddhunter, Montana Logging Association

09:16:11 Rhonda Wiggers, NFIB

09:16:36 Duane Williams, Executive Director, Montana Truckers Association

Opponent Testimony:

09:17:23 Rose Bender, Montana Budget and Policy Center, (MBPC)

[EXHIBIT\(230222TAHa4\)](#)

09:21:24 Eric Burke, Montana Federation of Public Employees, (MFPE)

09:24:32 Shawn Reagor, Montana Human Rights Network

09:26:12 Jacquie Helt, Montana State Director, SEIU 775

09:28:07 Jon Ellingson, Vice Chair, Big Sky 55 Plus

09:31:57 Tirza Asbell, Montana Women Vote, (MWV)

09:34:29 Wren Greaney, Montana Food Bank Network

Informational Witness Testimony:

09:36:45 Aaron McNay, Montana Department of Revenue

Questions from Committee:

09:37:20 Rep. Joshua Kassmier

09:37:36 Rose Bender, Montana Budget and Policy Center (MBPC)

09:37:48 Rep. Joshua Kassmier
09:37:53 Rose Bender, MBPC
09:38:18 Rep. Jill Cohenour
09:39:14 Rose Bender, MBPC
09:39:52 Rep. Jill Cohenour
09:40:21 Rose Bender, MBPC
09:40:54 Vice Chair Mark Thane
09:41:46 Bob Story, MTPA
09:42:38 Vice Chair Mark Thane
09:43:14 Bob Story, MTPA
09:44:11 Rep. Joshua Kassmier
09:44:27 Eric Burk, MFPE

Closing Statement:

09:45:00 Sen. Becky Beard (R), SD 40, closed the hearing on SB 121.

09:48:26 **Recessed**

09:57:11 **Reconvened**

HEARING ON HB 515 - Revise property tax payment procedures

Opening Statement:

09:57:53 Rep. Jennifer Carlson (R), HD 69, opened the hearing on HB 515, Revise property tax payment procedures.

Proponent Testimony:

10:03:40 Don Carlson, Self

[EXHIBIT\(230222TAHa5\)](#)

Opponent Testimony:

10:09:27 Eric Bryson, Treasurers Association

Informational Witness Testimony:

None

Questions from Committee:

10:11:56 Rep. Dave Fern

10:12:23 Eric Bryson

Closing Statement:

10:13:20 Rep. Jennifer Carlson (R), HD 69, closed the hearing on HB 515.

HEARING ON SB 124 - Revise corporate income tax apportionment

Opening Statement:

10:16:33 Sen. Greg Hertz (R), SD 6, opened the hearing on SB 124, Revise corporate income tax apportionment.

[EXHIBIT\(230222TAHa6\)](#)

Proponent Testimony:

10:27:29 Derek Bell, Department of Revenue (DOR)

[EXHIBIT\(230222TAHa8\)7](#)

[EXHIBIT\(230222TAHa9\)8](#)

10:29:30 Bob Story, Montana Taxpayers Association (MTPA)

10:32:25 Eric Burke, Montana Federation of Public Employees (MFPE)

10:33:25 Steve Wade, Burlington Northern Sante Fe Railway Company

Opponent Testimony:

None

Informational Witness Testimony:

10:34:35 Finn McMichael, Economist, Montana Department of Revenue (DOR)

Questions from Committee:

10:35:31 Rep. Jill Cohenour
10:35:46 Derek Bell, DOR
10:37:42 Rep. Jill Cohenour
10:38:07 Derek Bell, DOR
10:39:10 Rep. Jill Cohenour
10:39:38 Sen. Greg Hertz-R
10:39:53 Rep. Jill Cohenour
10:40:29 Sen. Greg Hertz-R

Closing Statement:

10:40:45 Sen. Greg Hertz (R), SD 6, closed the hearing on SB 124.

10:42:20 **Recessed**

11:02:32 **Reconvened**

EXECUTIVE ACTION ON HB 416 - Provide income tax credit for renting dwelling below market rate

11:02:48 **Motion:** Vice Chair Mark Thane moved that **HB 416 DO PASS.**

Discussion:

11:03:04 Vice Chair Mark Thane

11:03:19 **Motion:** Vice Chair Mark Thane moved that **HB 416 BE AMENDED.**

Discussion:

11:04:02 Rep. Scot Kerns

11:06:02 Rep. Jill Cohenour

Vote: Motion carried unanimously by voice vote.

Motion: Chair Paul Fielder moved that **HB 416 DO PASS AS AMENDED.**

11:06:50 **Substitute Motion:** Rep. Scot Kerns moved that **HB 416 BE TABLED.**

Vote: Substitute Motion carried 14 - 7 by voice vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Fern, Rep. Marler, Rep. Romano, Rep. Thane, voting no.
Rep. Abbott, Rep. Buckley, By Proxy

EXECUTIVE ACTION ON SB 121 - Reduce top marginal income tax rate and increase EITC

11:08:41 **Motion:** Vice Chair Tom Welch moved that **SB 121 BE CONCURRED IN.**

Discussion:

11:08:59 Rep. Jill Cohenour

11:10:43 Vice Chair Mark Thane

11:11:27 Rep. Dave Fern

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, Rep. Buckley, By Proxy

Carrier Assigned: Rep. Larry Brewster

EXECUTIVE ACTION ON SB 124 - Revise corporate income tax apportionment

11:14:24 **Motion:** Vice Chair Tom Welch moved that **SB 124 BE CONCURRED IN.**

Discussion:

11:14:38 Rep. Dave Fern

Vote: Motion carried unanimously by voice vote.

Carrier Assigned: Rep. Rhonda Knudsen

ADJOURNMENT

Adjournment: 11:21:25

Brigitte Bellefleur, Secretary