

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

Call to Order: Chair Rep. Paul Fielder-R, on February 27, 2023 at 8:07 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. 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. Kim Abbott (D)
Rep. Dave Fern (D)
Rep. Joshua Kassmier (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 526 02/23/2023

HB 601 02/23/2023

HB 613 02/23/2023

HB 685 02/23/2023
HB 799 02/24/2023

Executive Action:

HB 799 TO TABLE
HB 542 DO PASS
HB 543 DO PASS AS AMENDED
HB 546 DO PASS AS AMENDED
HB 515 TO TABLE

HEARING ON HB 685 - Revise methods for valuing commercial condominiums

Opening Statement:

08:09:25 Rep. Marta Bertoglio (R), HD 75, opened the hearing on HB 685, Revise methods for valuing commercial condominiums.

Proponent Testimony:

08:11:23 Bryce Kaatz, Montana Department of Revenue (DOR)

[EXHIBIT\(230227TAHa1\)](#)

Opponent Testimony:

None

Informational Witness Testimony:

None

Questions from Committee:

08:18:23 Rep. Edward Butcher
08:18:28 Rep. Marta Bertoglio-R
08:18:46 Bryce Kaatz
08:20:03 Rep. Edward Butcher
08:21:05 Rep. Rhonda Knudsen
08:22:15 Rep. Marta Bertoglio-R
08:22:21 Bryce Kaatz
08:23:51 Rep. Sherry Essmann
08:24:12 Bryce Kaatz

Closing Statement:

08:25:40 Rep. Marta Bertoglio (R), HD 75, closed the hearing on HB 685.

HEARING ON HB 799 - Raise cap on value of estate for certain transactions with decedent's successor

Opening Statement:

08:26:11 Rep. Steve Gunderson (R), HD 1, opened the hearing on HB 799, Raise cap on value of estate for certain transactions with decedent's successor.

Proponent Testimony:

None

Opponent Testimony:

08:29:03 Dirk Williams, Self

Informational Witness Testimony:

None

Questions from Committee:

08:36:28 Rep. Alice Buckley

08:36:40 Rep. Steve Gunderson-R

08:37:47 Rep. Alice Buckley

08:38:08 Rep. Steve Gunderson-R

Closing Statement:

08:38:49 Rep. Steve Gunderson (R), HD 1, closed the hearing on HB 799.

HEARING ON HB 613 - Using excess revenue to fund local property tax relief

Opening Statement:

08:42:20 Rep. Mark Thane (D), HD 99, opened the hearing on HB 613, Using excess revenue to fund local property tax relief.

[EXHIBIT\(230227TAHa2\)](#)

Proponent Testimony:

08:51:00 Doug Reisig, Coalition of Advocates for Montana Schools

Opponent Testimony:

None

Informational Witness Testimony:

None

Questions from Committee:

| | |
|----------|---------------------|
| 08:53:41 | Rep. Larry Brewster |
| 08:53:54 | Rep. Mark Thane-D |
| 08:54:34 | Rep. Jill Cohenour |
| 08:54:58 | Rep. Mark Thane-D |
| 08:56:22 | Rep. Tanner Smith |
| 08:56:49 | Rep. Mark Thane-D |
| 08:57:27 | Rep. Edward Butcher |
| 08:57:47 | Rep. Mark Thane-D |
| 08:58:22 | Rep. Edward Butcher |
| 08:59:14 | Rep. Mark Thane-D |
| 08:59:55 | Rep. Marty Malone |
| 09:00:03 | Rep. Mark Thane-D |
| 09:00:31 | Rep. Edward Butcher |
| 09:00:39 | Rep. Mark Thane-D |

Closing Statement:

09:01:06 Rep. Mark Thane (D), HD 99, closed the hearing on HB 613.

HEARING ON HB 601 - Revise annual job growth incentive tax credit

Opening Statement:

09:02:27 Rep. Dave Fern (D), HD 5, opened the hearing on HB 601, Revise annual job growth incentive tax credit.

Proponent Testimony:

09:06:36 Tony Zammit, Montana Department of Revenue

Opponent Testimony:

None

Informational Witness Testimony:

09:10:30 Quinlan O'Connor, Montana Department of Labor and Industry

Questions from Committee:

None

Closing Statement:

09:11:20 Rep. Dave Fern (D), HD 5, closed the hearing on HB 601.

HEARING ON HB 526 - Repeal state tax on social security income

Opening Statement:

09:13:13 Rep. Paul Fielder (R), HD 13, opened the hearing on HB 526, Repeal state tax on social security income.

[EXHIBIT\(230227TAHa3\)](#)

Proponent Testimony:

09:21:24 Mike Batista, AARP

09:24:48 Mary Tapper, Self

Opponent Testimony:

09:26:45 Rose Bender, Montana Budget and Policy Center

Informational Witness Testimony:

09:28:57 Aaron McNay, Montana Department of Revenue

Questions from Committee:

09:29:34 Rep. Sue Vinton

09:29:53 Rep. Paul Fielder-R
09:30:24 Rep. Alice Buckley
09:30:49 Aaron McNay, Department of Revenue
09:32:32 Rep. Alice Buckley
09:32:49 Aaron McNay, DOR
09:33:05 Rep. Dave Fern
09:33:37 Aaron McNay, DOR
09:34:35 Rep. Dave Fern
09:34:59 Aaron McNay, DOR
09:36:28 Rep. Marty Malone
09:37:06 Aaron McNay, DOR
09:38:12 Rep. Marty Malone
09:38:21 Aaron McNay, DOR
09:38:43 Rep. Marty Malone
09:39:03 Aaron McNay, DOR
09:40:11 Rep. Mark Thane
09:40:53 Aaron McNay, DOR
09:41:29 Rep. Dave Fern
09:42:07 Rep. Paul Fielder-R
09:43:13 Rep. Dave Fern
09:43:32 Rep. Paul Fielder-R

Closing Statement:

09:44:31 Rep. Paul Fielder (R), HD 13, closed the hearing on HB 526.
09:49:47 **Recessed**

10:23:32 **Reconvened**

EXECUTIVE ACTION ON HB 799 - Raise cap on value of estate for certain transactions with decedent's successor

10:23:51 **Motion:** Rep. Tom Welch moved that **HB 799 DO PASS.**

10:24:09 **Motion:** Rep. Scot Kerns moved that **HB 799 BE TABLED.**

Vote: Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 542 - Establish a volunteer firefighter and EMT tax credit

10:24:58 **Motion:** Rep. Tom Welch moved that **HB 542 DO PASS.**

Vote: Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 543 - Revise laws for ballot wording for bonds and levies

10:26:15 **Motion:** Rep. Tom Welch moved that **HB 543 DO PASS.**

Discussion:

10:26:36 Rep. Mark Thane

10:27:09 Rep. Paul Fielder

10:27:12 Rep. Mark Thane

10:27:26 **Motion:** Rep. Sue Vinton moved that **HB 543 BE AMENDED.**

Vote: Motion carried unanimously by voice vote.

10:28:25 **Motion:** Rep. Tom Welch moved that **HB 543 DO PASS AS AMENDED.**

Vote: Motion carried 16 - 5 by roll call vote with Rep. Abbott, Rep. Buckley, Rep. Romano, Rep. Smith, Rep. Thane, voting no.
Rep. Abbott, Rep. Buckley, By Proxy

EXECUTIVE ACTION ON HB 546 - Authorize additional funding for coal trust loan program for housing

10:30:31 **Motion:** Rep. Tom Welch moved that **HB 546 DO PASS.**

10:31:18 **Motion:** Rep. Dave Fern moved that **HB 546 BE AMENDED.**

Vote: Motion carried unanimously by voice vote.

10:32:04 **Motion:** Rep. Tom Welch moved that **HB 546 DO PASS AS AMENDED.**

Vote: Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 515 - Revise property tax payment procedures

10:33:01 **Motion:** Rep. Tom Welch moved that **HB 515 DO PASS.**

Discussion:

10:33:16 Rep. Marty Malone

10:33:30 Rep. Fern

10:34:07 Rep. Scot Kerns

10:34:14 **Motion:** Rep. Scot Kerns moved that **HB 515 BE TABLED.**

Vote: Motion carried 12 - 9 by voice vote with Rep. Barker, Rep. Butcher, Rep. Fielder, Rep. Kassmier, Rep. Knudsen, Rep. Miner, Rep. Smith, Rep. Vinton, Rep. Welch, voting no.
Rep. Knudsen, By Proxy

ADJOURNMENT

Adjournment: 10:36:30

Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230227TAHaad\)](#)