

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

Call to Order: Chair Tom Welch-R, on March 16, 2023 at 9:02 AM, in 152

ROLL CALL

Members Present: 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. Sherry Essmann (R)
Rep. Dave Fern (D)
Rep. Joshua Kassmier (R)
Rep. Scot Kerns (R)
Rep. Rhonda Knudsen (R)
Rep. Marty Malone (R)
Rep. Russel Miner (R)
Rep. George Nikolakakos (R)
Rep. Melissa Romano (D)
Rep. Tanner Smith (R)

Members Excused: Rep. Kim Abbott (D)
Rep. Jill Cohenour (D)
Rep. Paul Fielder (R)
Rep. Marilyn Marler (D)
Rep. Sue Vinton (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:

SB 3 03/13/2023
SB 16 03/13/2023
SB 54 03/13/2023

SB 123 03/13/2023
Executive Action:

HEARING ON SB 3 - Revise forest land taxation laws

Opening Statement:

09:05:38 Sen. Mike Cuffe (R), SD 1, opened the hearing on SB 3, Revise forest land taxation laws.

Discussion:

09:07:32 Rep. Kim Abbott joined the meeting.

Proponent Testimony:

09:12:38 Scott Mendenhall, Department of Revenue

09:15:19 Bryce Kaatz, Department of Revenue

09:19:15 Rep. Marilyn Marler joined the meeting.

09:20:32 Randy Mannix, Self

09:22:01 Jason Callahan, Green Diamond

09:23:27 Julia Altimas, Montana Wood Products

09:25:48 Bob Story, Montana Taxpayers Association

09:27:35 Paul McKenzie, F.H. Stoltze Land and Lumber Company

09:31:02 David Atkins, Montana Forest Owners Association and Montana Tree Farm System

09:33:53 Gordy Sanders, Pyramid Mountain Lumber, Inc.

Opponent Testimony:

None

Informational Witness Testimony:

09:36:32 Jared Isom, Department of Revenue

09:36:57 Kory Hoffland, Department of Revenue

Questions from Committee:

09:37:44 Rep. Marilyn Marler
09:38:21 Rep. Tanner Smith
09:38:32 Jason Callahan, Green Diamond
09:39:14 Rep. Jill Cohenour joined the meeting.

Closing Statement:

09:39:34 Sen. Mike Cuffe (R), SD 1, closed the hearing on SB 3.

HEARING ON SB 16 - Revise the distribution period for a Montana farm/ranch risk management account

Opening Statement:

09:46:01 Sen. Greg Hertz (R), SD 12, opened the hearing on SB 16, Revise the distribution period for a Montana farm/ranch risk management account.

Proponent Testimony:

None

Opponent Testimony:

None

Informational Witness Testimony:

None

Questions from Committee:

09:49:42 Rep. Dave Fern
09:50:09 Sen. Greg Hertz-R
09:50:35 Rep. Edward Butcher
09:51:04 Sen. Greg Hertz-R

Closing Statement:

09:52:00 Sen. Greg Hertz (R), SD 12, closed the hearing on SB 16.

HEARING ON SB 54 - Revise centrally assessed property appraisals

Opening Statement:

09:52:35 Sen. Greg Hertz (R), SD 12, opened the hearing on SB 54, Revise centrally assessed property appraisals.

Proponent Testimony:

09:56:16 Brendan Beatty, Department of Revenue

[EXHIBIT\(230316TAHa1\)](#)

10:02:31 Jason Rittal, Montana Association of Counties

10:03:45 Bob Story, Montana Taxpayers Association

10:04:50 Shelby DeMars, Montana Association of Oil, Gas, and Coal Counties

10:05:48 Alan Olson, Montana Petroleum Association

10:06:40 Mark Lambrecht, Montana Electric Cooperative Association

10:07:35 Steve Wade, Montana Chamber of Commerce

Opponent Testimony:

None

Informational Witness Testimony:

10:08:21 Jered Isom, Department of Revenue

Questions from Committee:

10:09:11 Rep. Cohenour

10:09:40 Brendan Beatty Dir. Dept. of Rev.

10:11:07 Jason Rittal, Montana association of Counties

10:12:31 Brendan Beatty Dir. Dept. of Rev.

10:14:19 Rep. Dave Fern

10:14:49 Brendan Beatty Dir. Dept. of Rev.

10:18:04 Vice Chair Mark Thane

10:19:18 Jered Isom, Department of Revenue
10:20:47 Jason Rittal, Montana Association of Counties
10:21:32 Rep. Marty Malone

Closing Statement:

10:22:29 Sen. Greg Hertz (R), SD 12, closed the hearing on SB 54.

HEARING ON SB 123 - Require ballot for bond election to estimate additional taxes for residence

Opening Statement:

10:24:33 Sen. Greg Hertz (R), SD 12, opened the hearing on SB 123, Require ballot for bond election to estimate additional taxes for residence.

Discussion:

10:23:57 Gavel to Vice Chair Thane
10:25:40 Vice Chair Tom Welch left the meeting.

Proponent Testimony:

10:27:32 Jason Rittal, Montana Association of Counties
10:27:59 Darryl James, Montana Infrastructure Coalition
10:28:32 Doug Reisig, Coalition of Advocates for Montana Schools

Opponent Testimony:

None

Informational Witness Testimony:

None

Questions from Committee:

10:30:28 Rep. Marty Malone
10:30:46 Sen. Greg Hertz-R
10:31:24 Vice Chair Mark Thane

10:32:08 Sen. Greg Hertz-R

Closing Statement:

10:32:58 Sen. Greg Hertz (R), SD 12, closed the hearing on SB 123.

ADJOURNMENT

Adjournment: 10:34:22

Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230316TAHaad\)](#)