

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

Call to Order: Chair Paul Fielder-R, on March 17, 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. Edward Butcher (R)
Rep. Jill Cohenour (D)
Rep. Sherry Essmann (R)
Rep. Dave Fern (D)
Rep. Joshua Kassmier (R)
Rep. Rhonda Knudsen (R)
Rep. Marty Malone (R)
Rep. Russel Miner (R)
Rep. Melissa Romano (D)
Rep. Tanner Smith (R)

Members Excused: Rep. Kim Abbott (D)
Rep. Alice Buckley (D)
Rep. Scot Kerns (R)
Rep. Marilyn Marler (D)
Rep. George Nikolakakos (R)
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 64 03/13/2023

SB 65 03/13/2023

SB 81 03/13/2023

SB 46 03/15/2023
Executive Action:

HEARING ON SB 81 - Revise description of pipeline carrier for property tax purposes

Opening Statement:

09:05:09 Sen. Russel (Russ) Tempel (R), SD 14, opened the hearing on SB 81, Revise description of pipeline carrier for property tax purposes.

Proponent Testimony:

09:06:00 Doug Roehm, Department of Revenue

09:09:16 Alan Olson, Montana Petroleum Association

Opponent Testimony:

None

Informational Witness Testimony:

None

Questions from Committee:

09:11:00 Rep. Jill Cohenour

09:11:23 Doug Roehm, DOR

Closing Statement:

09:12:02 Sen. Russel (Russ) Tempel (R), SD 14, closed the hearing on SB 81.

HEARING ON SB 46 - Remove new industry property classification

Opening Statement:

09:12:55 Sen. Wendy McKamey (R), SD 19, opened the hearing on SB 46, Remove new industry property classification.

Proponent Testimony:

09:15:10 Kory Hofland, Department of Revenue

09:17:13 Alan Olson, Montana Petroleum Association

Opponent Testimony:

None

Informational Witness Testimony:

09:18:11 Jill Gallagher, Department of Revenue

Questions from Committee:

None

Closing Statement:

09:18:59 Sen. Wendy McKamey (R), SD 19, closed the hearing on SB 46.

HEARING ON SB 64 - Revise laws related to extension of individual income tax statute of limitations

Opening Statement:

09:20:15 Sen. Daniel Zolnikov (R), SD 45, opened the hearing on SB 64, Revise laws related to extension of individual income tax statute of limitations.

Discussion:

09:21:24 Rep. Scot Kerns joined the meeting.

Proponent Testimony:

09:23:11 Derek Bell, Department of Revenue

09:24:17 Allen Lloyd, Montana Society of CPAs

Opponent Testimony:

None

Informational Witness Testimony:

09:25:26 Jake Ford, Department of Revenue

Questions from Committee:

None

Closing Statement:

09:26:02 Sen. Daniel Zolnikov (R), SD 45, closed the hearing on SB 64.

HEARING ON SB 65 - Revise statute of limitations for income tax refunds and credits

Opening Statement:

09:26:49 Sen. Daniel Zolnikov (R), SD 45, opened the hearing on SB 65, Revise statute of limitations for income tax refunds and credits.

Proponent Testimony:

09:28:59 Tony Zammit, Department of Revenue

09:29:48 Allen Lloyd, Montana Society of CPAs

Opponent Testimony:

None

Informational Witness Testimony:

09:30:44 Jake Ford, Department of Revenue

Questions from Committee:

None

Closing Statement:

09:31:16 Sen. Daniel Zolnikov (R), SD 45, closed the hearing on SB 65.

09:32:12 **Recessed**

09:33:50 **Reconvened**

ADJOURNMENT

Adjournment: 09:35:01

Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230317TAHaad\)](#)