

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

Call to Order: Chair Paul Fielder-R, on March 20, 2023 at 9:04 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. Edward Butcher (R)
Rep. Jill Cohenour (D)
Rep. Sherry Essmann (R)
Rep. Joshua Kassmier (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)

Members Excused: Rep. Kim Abbott (D)
Rep. Brad Barker (R)
Rep. Larry Brewster (R)
Rep. Alice Buckley (D)
Rep. Dave Fern (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:

Executive Action:

HB 235 TO TABLE

HB 390 DO PASS
HB 494 TO TABLE
HB 496 DO PASS
HB 818 DO PASS
HB 820 DO PASS AS AMENDED
SB 3
SB 16
SB 24
SB 27
SB 46
SB 54
SB 64
SB 65
SB 81

09:06:09 **Recessed**

09:58:11 **Reconvened**

EXECUTIVE ACTION ON HB 235 - Revise social security income taxation

09:58:59 **Motion:** Rep. Tom Welch moved that **HB 235 DO PASS.**

09:58:59 **Vote:** Motion failed 13 - 8 by voice vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Fern, Rep. Fielder, Rep. Marler, Rep. Romano, Rep. Thane, voting yes.
Rep. Abbott, Rep. Buckley, Rep. Fern, By Proxy

09:59:30 **Substitute Motion:** Rep. Paul Fielder moved that **HB 235 TO TABLE.**

09:59:30 **Vote:** Substitute Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 390 - Provide for homestead exemption for primary residences

10:02:23 **Motion:** Rep. Tom Welch moved that **HB 390 DO PASS.**

10:02:43 **Substitute Motion:** Rep. Sherry Essmann moved that **HB 390 OTHER.**

Discussion:

10:03:34 Rep. Jill Cohenour

10:03:44 Rep. Sherry Essmann

10:02:43 **Vote:** Substitute Motion carried unanimously by voice vote.

10:05:19 **Motion:** Rep. Tom Welch moved that **HB 390 DO PASS.**

Discussion:

[EXHIBIT\(230320TAHa1\)](#)

10:07:09 Rep. Sherry Essmann

10:07:20 Vice Chair Mark Thane

10:07:45 Rep. Sherry Essmann

10:05:19 **Vote:** 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, Rep. Fern, By Proxy

EXECUTIVE ACTION ON HB 494 - Revise property tax assistance program and disabled veteran program

- 10:10:36 **Motion:** Rep. Tom Welch moved that **HB 494 BE AMENDED.**
- 10:10:52 **Substitute Motion:** Rep. Joshua Kassmier moved that **HB 494 TO TABLE.**
- 10:10:52 **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, Rep. Fern, By Proxy

EXECUTIVE ACTION ON HB 496 - Provide for health care preceptor individual income tax credit

10:12:51 **Motion:** Rep. Tom Welch moved that **HB 496 DO PASS.**

Discussion:

- 10:13:17 Rep. Jill Cohenour
- 10:12:51 **Vote:** Motion carried 13 - 8 by voice vote with Rep. Brewster, Rep. Butcher, Rep. Essmann, Rep. Fielder, Rep. Kerns, Rep. Knudsen, Rep. Smith, Rep. Vinton, voting no.
Rep. Brewster, Rep. Smith, Rep. Vinton, By Proxy

EXECUTIVE ACTION ON HB 818 - Generally revise laws related to funding for school facilities

- 10:15:25 **Motion:** Rep. Tom Welch moved that **HB 818 DO PASS.**
- 10:15:25 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 820 - Provide property tax exemption for employer-provided housing

- 10:16:34 **Motion:** Rep. Tom Welch moved that **HB 820 DO PASS.**
- 10:17:00 **Motion:** Rep. Marty Malone moved that **HB 820 BE AMENDED.**
- Discussion:**
- 10:17:24 Rep. Marty Malone
- 10:17:00 **Vote:** Motion carried unanimously by voice vote.

10:18:32 **Motion:** Rep. Marty Malone moved that **HB 820 DO PASS AS AMENDED.**

Discussion:

10:18:58 Rep. Marilyn Marler

10:19:41 Rep. Edward Butcher

10:20:55 Rep. Jill Cohenour

10:21:43 Vice Chair Mark Thane

10:22:30 Rep. George Nikolakakos

10:18:32 **Vote:** 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, Rep. Fern, By Proxy

EXECUTIVE ACTION ON SB 3 - Revise forest land taxation laws

10:24:53 **Motion:** Rep. Tom Welch moved that **SB 3 BE CONCURRED IN.**

10:24:53 **Vote:** Motion carried unanimously by voice vote.

10:24:53 **Carrier Assigned:** Rep. Tom Welch

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

10:26:26 **Motion:** Rep. Tom Welch moved that **SB 16 BE CONCURRED IN.**

10:26:26 **Vote:** Motion carried unanimously by voice vote.

10:26:26 **Carrier Assigned:** Rep. George Nikolakakos

EXECUTIVE ACTION ON SB 24 - Require corporations to file electronic income tax returns

10:28:19 **Motion:** Rep. Tom Welch moved that **SB 24 BE CONCURRED IN.**

10:28:19 **Vote:** Motion carried 16 - 5 by voice vote with Rep. Brewster, Rep. Fielder, Rep. Knudsen, Rep. Smith, Rep. Vinton, voting no.
Rep. Brewster, Rep. Smith, Rep. Vinton, By Proxy

10:28:19 **Carrier Assigned:** Rep. Mark Thane

EXECUTIVE ACTION ON SB 27 - Revise MEDIA Act reporting requirements

10:30:50 **Motion:** Rep. Tom Welch moved that **SB 27 BE CONCURRED IN.**

10:30:50 **Vote:** Motion carried unanimously by voice vote.

10:30:50 **Carrier Assigned:** Rep. Scot Kerns

EXECUTIVE ACTION ON SB 46 - Remove new industry property classification

10:32:21 **Motion:** Rep. Tom Welch moved that **SB 46 BE CONCURRED IN.**

Discussion:

11:13:21 Rep. Larry Brewster joined the meeting.

10:32:21 **Vote:** Motion carried unanimously by voice vote.

10:32:21 **Carrier Assigned:** Rep. Marty Malone

EXECUTIVE ACTION ON SB 54 - Revise centrally assessed property appraisals

10:33:35 **Motion:** Rep. Tom Welch moved that **SB 54 BE CONCURRED IN.**

Discussion:

10:33:59 Rep. Jill Cohenour

10:33:35 **Vote:** Motion carried unanimously by voice vote.

10:33:35 **Carrier Assigned:** Rep. Larry Brewster

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

10:35:05 **Motion:** Rep. Tom Welch moved that **SB 64 BE CONCURRED IN.**

10:35:05 **Vote:** Motion carried unanimously by voice vote.

10:35:05 **Carrier Assigned:** Rep. Larry Brewster

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

10:36:47 **Motion:** Rep. Tom Welch moved that **SB 65 BE CONCURRED IN.**

10:36:47 **Vote:** Motion carried unanimously by voice vote.

10:36:47 **Carrier Assigned:** Rep. Scot Kerns

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

10:38:12 **Motion:** Rep. Tom Welch moved that **SB 81 BE CONCURRED IN.**

10:38:12 **Vote:** Motion carried unanimously by voice vote.

10:38:12 **Carrier Assigned:** Rep. Marty Malone

ADJOURNMENT

Adjournment: 10:41:23

Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230320TAHaad\)](#)