

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

Call to Order: Chair Paul Fielder-R, on March 27, 2023 at 8:08 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. Rhonda Knudsen (R)
Rep. Marty Malone (R)
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. Alice Buckley (D)
Rep. Joshua Kassmier (R)
Rep. Scot Kerns (R)
Rep. Marilyn Marler (D)

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 840 03/20/2023

HB 842 03/20/2023

HB 844 03/20/2023

HB 848 03/20/2023
HB 897 03/24/2023
SB 362 03/20/2023

Executive Action:

HB 816 DO PASS
HB 825 DO PASS
HB 829 DO PASS
HB 830 DO PASS
HB 832 TO TABLE

HEARING ON SB 362 - Eliminate property tax statute of limitations on refunds

Opening Statement:

08:10:27 Sen. Shane Morigeau (D), SD 95, opened the hearing on SB 362, Eliminate property tax statute of limitations on refunds.

Proponent Testimony:

None

Opponent Testimony:

None

Informational Witness Testimony:

08:14:10 Kory Hofland, DOR

Questions from Committee:

08:15:00 Rep. Rhonda Knudsen

08:15:07 Sen. Shane Morigeau-D

08:15:48 Rep. Dave Fern

08:16:25 Kory Hofland Dept. of Rev.

Closing Statement:

08:17:27 Sen. Shane Morigeau (D), SD 95, closed the hearing on SB 362.

08:21:09 **Recessed**

09:01:28 **Reconvened**

EXECUTIVE ACTION ON HB 816 - Revise distribution of surplus revenue through tax rebates

09:01:54 **Motion:** Rep. Tom Welch moved that **HB 816 DO PASS.**

09:02:15 **Motion:** Rep. Mark Thane moved that **HB 816 BE AMENDED.**

Discussion:

09:02:32 Megan Moore

09:03:13 Rep. Sue Vinton

09:03:25 Rep. Marilyn Marler

09:03:38 Vice Chair Mark Thane

09:04:17 Rep. Rhonda Knudsen

09:02:15 **Vote:** Motion failed 14 - 7 by voice vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Fern, Rep. Marler, Rep. Romano, Rep. Thane, voting yes.
Rep. Abbott, Rep. Buckley, Rep. Cohenour, By Proxy

09:06:16 **Motion:** Rep. Sue Vinton moved that **HB 816 DO PASS.**

09:06:16 **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. Cohenour, By Proxy

EXECUTIVE ACTION ON HB 825 - Provide funding to address affordable housing

09:07:50 **Motion:** Rep. Tom Welch moved that **HB 825 DO PASS.**

09:07:50 **Vote:** Motion carried 16 - 5 by voice vote with Rep. Essmann, Rep. Fielder, Rep. Kerns, Rep. Knudsen, Rep. Vinton, voting no.

EXECUTIVE ACTION ON HB 829 - Establish a Montana workforce housing tax credit

09:10:04 **Motion:** Rep. Tom Welch moved that **HB 829 DO PASS.**

Discussion:

09:10:20 Rep. George Nikolakakos

09:10:55 Rep. Dave Fern

09:10:04 **Vote:** Motion carried 14 - 7 by voice vote with Rep. Butcher, Rep. Essmann, Rep. Fielder, Rep. Kerns, Rep. Knudsen, Rep. Miner, Rep. Smith, voting no.

EXECUTIVE ACTION ON HB 830 - Optional alternative property tax payment schedule for primary residences

09:13:18 **Motion:** Rep. Tom Welch moved that **HB 830 DO PASS.**

Discussion:

09:13:45 Vice Chair Mark Thane
09:14:37 Rep. George Nikolakakos
09:15:09 Rep. Marty Malone
09:15:36 Rep. Dave Fern
09:15:57 Rep. Edward Butcher
09:16:57 Chair Paul Fielder
09:17:07 Vice Chair Mark Thane
09:17:39 Rep. George Nikolakakos
09:13:18 **Vote:** Motion carried 18 - 3 by voice vote with Rep. Brewster, Rep. Malone, Rep. Smith, voting no.

EXECUTIVE ACTION ON HB 832 - Provide tax credit for early childhood workforce

09:19:39 **Motion:** Rep. Tom Welch moved that **HB 832 DO PASS.**

Discussion:

09:19:59 Rep. Melissa Romano
09:20:20 Rep. Russel Miner
09:20:58 Rep. Scot Kerns
10:01:56 **Motion:** Rep. Scot Kerns moved that **HB 832 TO TABLE.**
10:01:56 **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. Cohenour, By Proxy

HEARING ON HB 840 - Revise tobacco tax allocation for state veterans' nursing homes

Opening Statement:

09:23:20 Rep. Ron Marshall (R), HD 87, opened the hearing on HB 840, Revise tobacco tax allocation for state veterans' nursing homes.

Proponent Testimony:

09:24:18 Roger Hagan, MT American Legion

Opponent Testimony:

None

Informational Witness Testimony:

None

Questions from Committee:

09:30:19 Rep. Marty Malone
09:30:31 Roger Hagen
09:32:08 Rep. Dave Fern
09:32:20 Roger Hagen
09:33:54 Rep. Edward Butcher
09:34:08 Roger Hagen
09:36:34 Rep. Russel Miner

Closing Statement:

09:37:24 Rep. Ron Marshall (R), HD 87, closed the hearing on HB 840.

HEARING ON HB 842 - Revise allocation of marijuana tax revenue for psychiatric opportunity zones

Opening Statement:

09:37:49 Rep. Scot Kerns (R), HD 23, opened the hearing on HB 842, Revise allocation of marijuana tax revenue for psychiatric opportunity zones.

Proponent Testimony:

09:43:04 Maggie Bornstien, MT ACLU

Opponent Testimony:

None

Informational Witness Testimony:

09:44:58 Rebecca de Camara, DPHHS
09:45:27 Finn McMichael, DOR
09:45:43 Eric Strauss, DLI

Questions from Committee:

09:46:11 Vice Chair Mark Thane
09:46:48 Rep. Scot Kerns-R
09:46:55 Vice Chair Tom Welch
09:47:23 Rep. Scot Kerns-R
09:49:31 Vice Chair Mark Thane
09:49:37 Rep. Scot Kerns-R
09:50:22 Chair Paul Fielder
09:50:39 Rep. Scot Kerns-R
09:52:14 Rep. Edward Butcher
09:52:45 Rep. Scot Kerns-R

Closing Statement:

09:53:38 Rep. Scot Kerns (R), HD 23, closed the hearing on HB 842.

HEARING ON HB 897 - Revise MEDIA Act film credit laws

Opening Statement:

09:56:16 Rep. Brad Barker (R), HD 58, opened the hearing on HB 897, Revise MEDIA Act film credit laws.

Proponent Testimony:

10:03:46 Adrianna Hines, Media Coalition of Montana
[EXHIBIT\(230327TAHa1\)](#)
10:06:09 Allison Corbyn, Big Sky Economic Development
10:08:05 Rebecca Meyers, Billings Chamber of Commerce
10:09:18 Scott Reichner, Montana Housing and Lodging Association
10:09:53 ? Johnson, Self

10:10:26 Todd Ohair, Montana Chamber of Commerce
10:11:40 Ameer Gromljev, Montana Travel Association
10:12:59 Karl Swingle, 20/20 Camera Montana
10:13:57 Tyler Grutch, Self
10:16:12 Logan Schneider, 20/20 Camera Montana
10:18:04 Jerri Rafter, Montana Production Services
10:20:19 Mary Riitano, Self
10:21:19 Mark Baker, Paramount
10:22:54 Dan Brooks, Billings Chamber of Commerce
10:24:33 Lynn-Wood Fields, Self
10:26:22 Sean Higgins, Story House Pictures, Inc.
10:28:01 Casey Tippens, Media Coalition of Montana
10:29:24 Katie Ward, Self
10:31:54 Deny Staggs, Media Coalition of Montana
10:33:22 Brandon Page, Self

Opponent Testimony:

10:36:02 Timothy Lofing, Self
10:38:35 Charles Yegen, PROPONENT Yegen Grand Avenue Farm, Inc.

Informational Witness Testimony:

10:41:14 David Merrian, DOR
10:41:33 Finn McMichael, DOR

Questions from Committee:

10:43:20 Rep. Dave Fern
10:43:28 Finn McMichael, DOR
10:45:24 Rep. Sherry Essmann

10:45:39 Dan Brooks
10:46:13 Rep. Sherry Essmann
10:46:21 Rep. Brad Barker-R
10:50:06 Rep. Tanner Smith
10:50:40 Tyler Grutch
10:52:09 Rep. Marty Malone
10:52:20 Casey Tippens
10:53:38 Rep. Dave Fern
10:54:18 Rep. Brad Barker-R

Closing Statement:

10:55:40 Rep. Brad Barker (R), HD 58, closed the hearing on HB 897.

HEARING ON HB 844 - Generally revise MEDIA Act film tax credits

Opening Statement:

10:57:35 Rep. Kerri Seekins-Crowe (R), HD 43, opened the hearing on HB 844, Generally revise MEDIA Act film tax credits.

Proponent Testimony:

10:59:11 Timothy Lofing, Self
[EXHIBIT\(230327TAHa2\)](#)
11:01:54 Tyrel Hamilton, Self
11:04:20 Marshall Silverman, Worldwide Entertainment Studios, Inc.
11:07:59 Jeff Karinja, Self
11:10:27 Karla Johnson, Self
11:13:13 Jack Brown, Self

Opponent Testimony:

None

Informational Witness Testimony:

11:15:49 David Merrien, DOR

11:16:06 Finn McMichael, DOR

Questions from Committee:

11:16:44 Vice Chair Mark Thane

11:17:06 David Merrien

11:18:35 Rep. Marty Malone

11:18:43 Timothy Lofing

11:20:58 Rep. Sherry Essmann

11:22:01 Timothy Lofing

11:24:26 Rep. Joshua Kassmier

11:24:35 Timothy Lofing

Closing Statement:

11:27:27 Rep. Kerri Seekins-Crowe (R), HD 43, closed the hearing on HB 844.

HEARING ON HB 848 - Partial exemption for renting a dwelling under market rent

Opening Statement:

11:29:08 Rep. Julie Dooling (R), HD 70, opened the hearing on HB 848, Partial exemption for renting a dwelling under market rent.

Proponent Testimony:

11:32:49 John Sinrud, MT Landlords Association

11:39:01 Steve Skinner, Self

Opponent Testimony:

None

Informational Witness Testimony:

11:41:51 Bryce Kaatz, DOR

Questions from Committee:

11:42:41 Rep. Dave Fern

11:42:58 Bryce Kaatz

11:43:59 Rep. Dave Fern

11:44:08 John Sinrud

11:46:06 Rep. Jill Cohenour

11:46:37 Rep. Julie Dooling-R

11:47:14 John Sinrud

11:48:07 Rep. George Nikolakakos

11:48:52 Rep. Julie Dooling-R

11:49:37 John Sinrud

11:53:56 Rep. George Nikolakakos

11:54:25 John Sinrud

Closing Statement:

11:56:34 Rep. Julie Dooling (R), HD 70, closed the hearing on HB 848.

ADJOURNMENT

Adjournment: 11:59:30

Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230327TAHaad\)](#)