

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

**Call to Order:** Chair Paul Fielder-R, on March 28, 2023 at 8:06 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. 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. 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:

HB 857 03/23/2023

HB 860 03/23/2023

HB 884 03/24/2023

HB 906 03/25/2023  
HB 911 03/25/2023  
HB 927 03/27/2023

Executive Action:

HB 842 TO TABLE  
HB 430 DO PASS AS AMENDED  
HB 840 DO PASS  
HB 844 TO TABLE  
HB 848 TO TABLE  
HB 897 DO PASS AS AMENDED  
HB 485 DO PASS AS AMENDED  
HB 927 DO PASS  
SB 28  
SB 119

**HEARING ON HB 857 - Provide income tax credit for sprinkler systems in historic buildings**

**Opening Statement:**

08:09:39 Rep. John Fitzpatrick (R), HD 77, opened the hearing on HB 857, Provide income tax credit for sprinkler systems in historic buildings.

**Proponent Testimony:**

None

**Opponent Testimony:**

None

**Informational Witness Testimony:**

08:13:03 Jake Ford, DOR

08:13:23 Aaron McNay, DOR

**Questions from Committee:**

08:13:51 Rep. Scot Kerns

08:14:19 Rep. John Fitzpatrick-R

08:15:08 Rep. Dave Fern

08:15:14 Rep. John Fitzpatrick-R

08:15:42 Vice Chair Mark Thane

08:15:55 Rep. John Fitzpatrick-R

10:01:31 Chair Fielder

**Closing Statement:**

08:16:30 Rep. John Fitzpatrick (R), HD 77, closed the hearing on HB 857.

**HEARING ON HB 860 - Provide income tax credit for rural fire suppression equipment**

**Opening Statement:**

08:17:26 Rep. John Fitzpatrick (R), HD 77, opened the hearing on HB 860, Provide income tax credit for rural fire suppression equipment.

**Proponent Testimony:**

08:22:10 Jasmine Krotkov, Montana Farmers Union

**Opponent Testimony:**

None

**Informational Witness Testimony:**

08:23:28 Jake Ford, DOR

**Questions from Committee:**

08:23:57 Rep. Scot Kerns

08:24:40 Rep. John Fitzpatrick-R

08:24:51 Rep. Rhonda Knudsen

08:25:26 Rep. John Fitzpatrick-R

08:25:45 Rep. Dave Fern

08:26:16 Rep. John Fitzpatrick-R

08:26:45 Rep. Russel Miner

08:26:58 Rep. John Fitzpatrick-R

**Closing Statement:**

08:27:34 Rep. John Fitzpatrick (R), HD 77, closed the hearing on HB 860.

**HEARING ON HB 884 - Allow tax payments in gold, silver, and state produced gold media**

**Opening Statement:**

08:28:16 Rep. Joe Read (R), HD 93, opened the hearing on HB 884, Allow tax payments in gold, silver, and state produced gold media.

**Proponent Testimony:**

08:33:21 Bob Wagner, Self

[EXHIBIT\(230328TAHa1\)](#)

**Opponent Testimony:**

None

**Informational Witness Testimony:**

None

**Questions from Committee:**

None

**Closing Statement:**

08:42:32 Rep. Joe Read (R), HD 93, closed the hearing on HB 884.

**HEARING ON HB 906 - Revise laws related to agricultural property taxation**

**Opening Statement:**

08:48:23 Rep. Casey Knudsen (R), HD 33, opened the hearing on HB 906, Revise laws related to agricultural property taxation.

**Proponent Testimony:**

08:51:11 Tom Franz, Bill 906 Co-Sponsor

08:54:28 Brandon Ler, Representative HD 35

09:00:27 Jasmine Krotkov, Montana Farmers Union

**Opponent Testimony:**

09:03:36 Nicole Rolf, Montana Farm Bureau Federation

09:07:32 John Semple, Montana Grain Growers Association

09:08:02 Dick Dolan, Trust for Public Land

09:09:42 Pat Bousliman, Montana Association of Land Trust

**Informational Witness Testimony:**

09:10:41 Bryce Kaatz, DOR

**Questions from Committee:**

09:11:08 Rep. Dave Fern

09:11:36 Rep. Casey Knudsen-R

09:13:15 Rep. Marty Malone

09:13:27 Rep. Casey Knudsen-R

09:14:04 Vice Chair Mark Thane

09:14:27 Rep. Casey Knudsen-R

09:15:16 Rep. Sherry Essmann

09:15:37 Rep. Casey Knudsen-R

09:16:42 Rep. Alice Buckley

09:17:25 Megan Moore

09:17:57 Chair Paul Fielder

09:18:18 Mr. Dolan

**Closing Statement:**

09:19:51 Rep. Casey Knudsen (R), HD 33, closed the hearing on HB 906.

**HEARING ON HB 927 - Authorize additional authority for coal trust housing loans**

**Opening Statement:**

09:22:28 Rep. Matt Regier (R), HD 4, opened the hearing on HB 927, Authorize additional authority for coal trust housing loans.

**Proponent Testimony:**

09:24:02 Kim Abbott, Representative HD?

09:26:17 Mellissa Shannon, Montana Housing Coalition

09:27:12 Rebecca Meyers, Billings Chamber of Commerce

**Opponent Testimony:**

None

**Informational Witness Testimony:**

None

**Questions from Committee:**

09:28:53 Rep. Dave Fern  
09:29:56 Rep. Matt Regier-R  
09:30:16 Vice Chair Tom Welch  
09:30:45 Rep. Matt Regier-R

**Closing Statement:**

09:31:17 Rep. Matt Regier (R), HD 4, closed the hearing on HB 927.

**HEARING ON HB 911 - Generally revise individual income tax laws**

**Opening Statement:**

09:33:32 Rep. Jonathan Karlen (D), HD 96, opened the hearing on HB 911,  
Generally revise individual income tax laws.

**Discussion:**

[EXHIBIT\(230328TAHa3\)](#)

**Proponent Testimony:**

09:39:50 Nevin Graves, Self  
09:41:36 Tirza Asbell, Montana Women Vote  
09:49:44 Evan Barrett, Self

[EXHIBIT\(230328TAHa2\)](#)

**Opponent Testimony:**

None

**Informational Witness Testimony:**

09:44:47 Jake Ford, DOR

09:45:00 Aaron McNay, DOR

**Questions from Committee:**

09:45:28 Rep. Marty Malone

09:45:46 Rep. Jonathan Karlen-D

09:48:11 Vice Chair Mark Thane

09:49:19 Rep. Jonathan Karlen-D

09:55:22 Chair Paul Fielder

09:55:50 Rep. Jonathan Karlen-D

09:58:09 Vice Chair Tom Welch

09:58:43 Rep. Jonathan Karlen-D

**Closing Statement:**

09:59:40 Rep. Jonathan Karlen (D), HD 96, closed the hearing on HB 911.

10:03:04 **Recessed**

**EXECUTIVE ACTION ON HB 842 - Revise allocation of marijuana tax revenue for psychiatric opportunity zones**

10:46:00 **Motion:** Rep. Tom Welch moved that **HB 842 DO PASS.**

10:46:00 **Vote:** Motion failed 14 - 7 by voice vote with Rep. Barker, Rep. Brewster, Rep. Butcher, Rep. Kassmier, Rep. Kerns, Rep. Nikolakakos, Rep. Smith, voting yes.

10:47:00 **Substitute Motion:** Rep. Scot Kerns moved that **HB 842 TO TABLE.**

10:47:00 **Vote:** Substitute Motion carried unanimously by voice vote.

10:47:04 **Reconvened**

**EXECUTIVE ACTION ON HB 430 - Establish a rent local program funded with tax on short-term rentals**

10:47:16 **Motion:** Rep. Tom Welch moved that **HB 430 DO PASS.**

10:47:48 **Motion:** Rep. Joshua Kassmier moved that **HB 430 BE AMENDED.**

**Discussion:**

10:48:09 Megan Moore

10:50:03 Rep. Rhonda Knudsen

10:50:33 Megan Moore

10:50:38 Vice Chair Mark Thane

10:51:09 Rep. Marty Malone

10:47:48 **Vote:** Motion carried 15 - 6 by voice vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Marler, Rep. Romano, Rep. Thane, voting no. Rep. Abbott, Rep. Marler, By Proxy

10:53:06 **Motion:** Rep. Tom Welch moved that **HB 430 DO PASS AS AMENDED.**

**Discussion:**

10:53:39 Rep. Dave Fern

10:53:06 **Vote:** Motion carried 19 - 2 by voice vote with Rep. Knudsen, Rep. Vinton, voting no. Rep. Vinton, By Proxy

**EXECUTIVE ACTION ON HB 840 - Revise tobacco tax allocation for state veterans' nursing homes**

10:54:46 **Motion:** Rep. Tom Welch moved that **HB 840 DO PASS.**

10:54:46 **Vote:** Motion carried unanimously by voice vote.

**EXECUTIVE ACTION ON HB 844 - Generally revise MEDIA Act film tax credits**

10:57:59 **Motion:** Rep. Tom Welch moved that **HB 844 DO PASS.**

10:58:23 **Substitute Motion:** Rep. Jill Cohenour moved that **HB 844 TO TABLE.**

**Discussion:**

10:59:10 Rep. Marty Malone

10:58:23 **Vote:** Substitute Motion carried 17 - 4 by voice vote with Rep. Brewster, Rep. Butcher, Rep. Fern, Rep. Malone, voting no.

**EXECUTIVE ACTION ON HB 848 - Partial exemption for renting a dwelling under market rent**

11:01:33 **Motion:** Rep. Tom Welch moved that **HB 848 DO PASS.**

11:01:52 **Substitute Motion:** Rep. Paul Fielder moved that **HB 848 TO TABLE.**

11:01:52 **Vote:** Substitute Motion carried unanimously by voice vote.

**EXECUTIVE ACTION ON HB 897 - Revise MEDIA Act film credit laws**

11:02:41 **Motion:** Rep. Tom Welch moved that **HB 897 DO PASS.**

11:02:49 **Motion:** Rep. Brad Barker moved that **HB 897 BE AMENDED.**

11:02:49 **Vote:** Motion carried unanimously by voice vote.

11:04:09 **Motion:** Rep. Tom Welch moved that **HB 897 DO PASS AS AMENDED.**

**Discussion:**

11:04:27 Rep. Marty Malone

11:04:53 Rep. Scot Kerns

11:05:09 Rep. Tanner Smith

11:05:21 Vice Chair Mark Thane

11:06:05 Rep. Brad Barker

11:07:27 Rep. Jill Cohenour

11:07:45 Rep. Brad Barker

11:04:09 **Vote:** Motion carried 14 - 7 by voice vote with Rep. Abbott, Rep. Essmann, Rep. Knudsen, Rep. Marler, Rep. Romano, Rep. Thane, Rep. Vinton, voting no.  
Rep. Abbott, Rep. Marler, Rep. Vinton, By Proxy

**EXECUTIVE ACTION ON HB 485 - Revise tax rates for stripper oil production**

11:10:31 **Motion:** Rep. Tom Welch moved that **HB 485 DO PASS AS AMENDED.**

**Discussion:**

11:10:54 Rep. Rhonda Knudsen

11:10:31 **Vote:** Motion carried 13 - 8 by voice vote with Rep. Abbott, Rep. Brewster, Rep. Cohenour, Rep. Knudsen, Rep. Marler, Rep. Romano, Rep. Thane, Rep. Vinton, voting no.  
Rep. Abbott, Rep. Marler, Rep. Vinton, By Proxy

**EXECUTIVE ACTION ON HB 927 - Authorize additional authority for coal trust housing loans**

11:13:28 **Motion:** Rep. Tom Welch moved that **HB 927 DO PASS.**

11:13:28 **Vote:** Motion carried unanimously by voice vote.

**EXECUTIVE ACTION ON SB 28 - Provide funding for conservation districts**

11:14:30 **Motion:** Rep. Tom Welch moved that **SB 28 BE CONCURRED IN.**

**Discussion:**

11:15:52 Rep. Tanner Smith

11:15:56 Vice Chair Mark Thane

11:14:30 **Vote:** Motion carried 11 - 10 by voice vote with Rep. Abbott, Rep. Buckley, Rep. Butcher, Rep. Cohenour, Rep. Fern, Rep. Fielder, Rep. Marler, Rep. Romano, Rep. Smith, Rep. Thane, voting no.  
Rep. Abbott, Rep. Marler, By Proxy

11:14:30 **Carrier Assigned:** Rep. Marty Malone

**EXECUTIVE ACTION ON SB 119 - Provide tribal property tax exemption to tribal members**

11:18:21 **Motion:** Rep. Tom Welch moved that **SB 119 BE CONCURRED IN.**

11:18:21 **Vote:** Motion carried 20 - 1 by voice vote with Rep. Malone, voting no.

11:18:21 **Carrier Assigned:** Rep. Jill Cohenour

**ADJOURNMENT**

Adjournment: 11:20:21

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Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230328TAHaad\)](#)

