

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

Call to Order: Chair Paul Fielder-R, on March 30, 2023 at 8:03 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. 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. Sue Vinton (R)

Members Excused: Rep. Kim Abbott (D)
Rep. Alice Buckley (D)
Rep. Edward Butcher (R)
Rep. Joshua Kassmier (R)
Rep. Scot Kerns (R)
Rep. Marilyn Marler (D)
Rep. Tanner Smith (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 956 03/29/2023

HB 960 03/29/2023

HB 963 03/29/2023

HB 967 03/29/2023
HB 970 03/29/2023

Executive Action:

HB 861 DO PASS
HB 870 DO PASS
HB 881 DO PASS AS AMENDED
HB 912 DO PASS AS AMENDED
HB 925 DO PASS
HB 926 DO PASS
HB 931 TO TABLE
HB 943 DO PASS
HB 956 TO TABLE
HB 960 TO TABLE
HB 963 TO TABLE
HB 967 DO PASS AS AMENDED
HB 970 TO TABLE
HB 842 TO TABLE
HB 819 DO PASS AS AMENDED

HEARING ON HB 956 - Revise property tax payment procedure for delinquent taxes

Opening Statement:

08:07:14 Rep. Jennifer Carlson (R), HD 69, opened the hearing on HB 956, Revise property tax payment procedure for delinquent taxes.

Proponent Testimony:

None

Opponent Testimony:

08:11:30 Rebecca Meyers, County Treasurers

[EXHIBIT\(230330TAHa1\)](#)

Informational Witness Testimony:

None

Questions from Committee:

None

Closing Statement:

08:17:55 Rep. Jennifer Carlson (R), HD 69, closed the hearing on HB 956.

HEARING ON HB 960 - Revise property tax laws to provide for recreational land classification

Opening Statement:

08:21:56 Rep. Tom France (D), HD 94, opened the hearing on HB 960, Revise property tax laws to provide for recreational land classification.

Proponent Testimony:

08:28:26 Rachel Prevost, Montana Farms Union

Opponent Testimony:

08:30:13 Raylee Honeycutt, Montana Stock Growers Association

08:31:52 Nicole Rolf, Montana Farm Bureau Federation

Informational Witness Testimony:

08:35:11 Bryce Kaatz, DOR

Questions from Committee:

08:35:44 Rep. Russel Miner

08:35:58 Rep. Tom France-D

08:38:11 Rep. Marty Malone

08:38:28 Rep. Tom France-D

08:39:25 Rep. Sherry Essmann

08:39:40 Rep. Tom France-D

08:42:21 Chair Paul Fielder

08:42:43 Rep. Tom France-D

08:43:01 Rep. Edward Butcher

08:43:54 Rep. Tom France-D

08:47:08 Rep. Dave Fern

08:47:36 Rep. Tom France-D

09:51:01 Chair Fielder

Closing Statement:

08:48:20 Rep. Tom France (D), HD 94, closed the hearing on HB 960.

HEARING ON HB 963 - Generally revise state financing laws and create tax rebate fund

Opening Statement:

08:49:28 Rep. Matt Regier (R), HD 4, opened the hearing on HB 963, Generally revise state financing laws and create tax rebate fund.

Discussion:

[EXHIBIT\(230330TAHa2\)](#)

Proponent Testimony:

None

Opponent Testimony:

08:53:30 Rose Bender, Montana Budget and Policy Center

08:55:16 Tirza Asbell, Montana Women Vote

Informational Witness Testimony:

08:56:35 Shailyn Daigle, DOR

Questions from Committee:

08:57:14 Rep. Sue Vinton

08:57:22 Rose Bender

08:58:11 Rep. Dave Fern

08:58:20 Shailyn Daigle, DOR

08:58:46 Rep. Alice Buckley

08:58:57 Shailyn Daigle, DOR

08:59:48 Rep. Matt Regier-R

09:02:18 Rep. Russel Miner

09:02:38 Rep. Matt Regier-R

09:03:01 Rep. Marty Malone

09:03:13 Rep. Matt Regier-R

09:03:43 Vice Chair Mark Thane

09:03:59 Rep. Matt Regier-R

09:05:51 Chair Paul Fielder

09:06:04 Rep. Matt Regier-R

Closing Statement:

09:06:23 Rep. Matt Regier (R), HD 4, closed the hearing on HB 963.

HEARING ON HB 967 - Create child care subtrust

Opening Statement:

09:07:37 Rep. Alice Buckley (D), HD 63, opened the hearing on HB 967, Create child care subtrust.

Proponent Testimony:

09:11:03 Caitlin Jensen, Zero to Five Montana

[EXHIBIT\(230330TAHa3\)](#)

09:13:31 Ella Smith, Montana Advocates for Children

09:15:56 Heather O'Laughlin, Montana Budget and Policy Center

[EXHIBIT\(230330TAHa4\)](#)

09:20:03 Olivia Allen, Children's Funding Project

09:20:50 Grace Decker, Zero to Five Missoula

09:23:49 Tirza Asbell, Montana Women Vote

09:26:26 Rachel Wanderscheid, Montana Afterschool Alliance

Opponent Testimony:

None

Informational Witness Testimony:

09:28:36 Erica Johnston, DPHHS

Questions from Committee:

09:29:18 Rep. Dave Fern

09:29:29 Erica Johnston, DPHHS

Closing Statement:

09:30:58 Rep. Alice Buckley (D), HD 63, closed the hearing on HB 967.

HEARING ON HB 970 - Provide a property tax exemption for certain owner-occupied residential property

Opening Statement:

09:32:39 Rep. Greg Oblander (R), HD 40, opened the hearing on HB 970, Provide a property tax exemption for certain owner-occupied residential property.

Proponent Testimony:

None

Opponent Testimony:

09:38:38 Sam Sill, Montana Association of Realtors

09:42:43 Charles Robison, Montana Chamber of Commerce

09:43:44 Jennifer Hensley, Missoula County

Informational Witness Testimony:

09:46:13 Bryce Kaatz, DOR

Questions from Committee:

09:46:45 Vice Chair Mark Thane

09:47:25 Rep. Greg Oblander-R

Closing Statement:

09:48:42 Rep. Greg Oblander (R), HD 40, closed the hearing on HB 970.

09:52:21 **Recessed**

10:42:01 **Reconvened**

EXECUTIVE ACTION ON HB 861 - Provide business property tax exemption during state of emergency or disaster

10:42:20 **Motion:** Rep. Tom Welch moved that **HB 861 DO PASS.**

10:42:20 **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, By Proxy

EXECUTIVE ACTION ON HB 870 - Revise tax rate for agricultural property owned by certain nonprofits

10:44:26 **Motion:** Rep. Tom Welch moved that **HB 870 DO PASS.**

Discussion:

10:45:18 Vice Chair Mark Thane

10:44:26 **Vote:** Motion carried 16 - 5 by voice vote with Rep. Abbott, Rep. Cohenour, Rep. Marler, Rep. Romano, Rep. Thane, voting no.
Rep. Abbott, By Proxy

EXECUTIVE ACTION ON HB 881 - Generally revise economic development laws

10:46:47 **Motion:** Rep. Tom Welch moved that **HB 881 DO PASS.**

10:47:04 **Motion:** Rep. Joshua Kassmier moved that **HB 881 BE AMENDED.**

Discussion:

10:47:25 Megan Moore

10:47:04 **Vote:** Motion carried unanimously by voice vote.

10:49:00 **Motion:** Rep. Tom Welch moved that **HB 881 DO PASS AS AMENDED.**

10:49:00 **Vote:** Motion carried 12 - 9 by voice vote with Rep. Abbott, Rep. Brewster, Rep. Butcher, Rep. Essmann, Rep. Fielder, Rep. Kerns, Rep. Knudsen, Rep. Smith, Rep. Vinton, voting no.
Rep. Abbott, Rep. Vinton, By Proxy

EXECUTIVE ACTION ON HB 912 - Provide for recreational land classification for property tax purposes

10:50:58 **Motion:** Rep. Tom Welch moved that **HB 912 DO PASS.**

Discussion:

10:51:19 Rep. Marty Malone

10:51:34 **Motion:** Rep. Edward Butcher moved that **HB 912 BE AMENDED.**

10:51:34 **Vote:** Motion carried 19 - 2 by voice vote with Rep. Abbott, Rep. Cohenour, voting no.
Rep. Abbott, By Proxy

10:53:28 **Motion:** Rep. Edward Butcher moved that **HB 912 BE AMENDED.**

10:53:28 **Vote:** Motion carried 17 - 4 by voice vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Marler, voting no.
Rep. Abbott, By Proxy

10:55:26 **Motion:** Rep. Tom Welch moved that **HB 912 DO PASS AS AMENDED.**

Discussion:

10:56:46 Rep. Dave Fern

10:56:48 Rep. Marilyn Marler

10:56:57 Chair Paul Fielder

10:55:26 **Vote:** Motion carried 11 - 10 by voice vote with Rep. Abbott, Rep. Buckley, Rep. Cohenour, Rep. Fern, Rep. Malone, Rep. Marler, Rep. Miner, Rep. Romano, Rep. Thane, Rep. Welch, voting no.
Rep. Abbott, By Proxy

EXECUTIVE ACTION ON HB 925 - Revise laws related to tax increment pledged to payment of bonds

10:58:59 **Motion:** Rep. Tom Welch moved that **HB 925 DO PASS.**

10:58:59 **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, By Proxy

EXECUTIVE ACTION ON HB 926 - Increase maximum elderly homeowner and renter credit

11:00:44 **Motion:** Rep. Tom Welch moved that **HB 926 DO PASS.**

11:00:44 **Vote:** Motion carried 11 - 10 by voice vote with Rep. Brewster, Rep. Butcher, Rep. Essmann, Rep. Fielder, Rep. Kerns, Rep. Knudsen, Rep. Miner, Rep. Smith, Rep. Vinton, Rep. Welch, voting no.
Rep. Vinton, By Proxy

EXECUTIVE ACTION ON HB 931 - Provide a partial property tax exemption for high efficiency transmission lines

11:02:42 **Motion:** Rep. Tom Welch moved that **HB 931 DO PASS.**

Discussion:

11:03:06 Rep. Dave Fern

11:03:17 Vice Chair Mark Thane

- 11:02:42 **Vote:** Motion failed 19 - 2 by voice vote with Rep. Butcher, Rep. Miner, voting yes.
- 11:05:07 **Motion:** Rep. Jill Cohenour moved that **HB 931 TO TABLE.**
- 11:05:07 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 943 - Revise taxation of property used as a short-term rental

- 11:05:49 **Motion:** Rep. Tom Welch moved that **HB 943 DO PASS.**
- Discussion:**
- 11:06:20 Rep. Marilyn Marler
- 11:05:49 **Vote:** Motion carried 14 - 7 by voice vote with Rep. Butcher, Rep. Fielder, Rep. Kassmier, Rep. Kerns, Rep. Knudsen, Rep. Malone, Rep. Vinton, voting no.
Rep. Vinton, By Proxy

EXECUTIVE ACTION ON HB 956 - Revise property tax payment procedure for delinquent taxes

- 11:08:31 **Motion:** Rep. Tom Welch moved that **HB 956 DO PASS.**
- Discussion:**
- 11:08:51 Rep. Scot Kerns
- 11:09:01 **Motion:** Rep. Scot Kerns moved that **HB 956 TO TABLE.**
- 11:09:01 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 960 - Revise property tax laws to provide for recreational land classification

- 11:09:56 **Motion:** Rep. Tom Welch moved that **HB 960 DO PASS.**
- Discussion:**
- 11:10:22 Rep. Jill Cohenour
- 11:10:28 Rep. Scot Kerns
- 11:11:07 **Motion:** Rep. Jill Cohenour moved that **HB 960 TO TABLE.**
- 11:11:07 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 963 - Generally revise state financing laws and create tax rebate fund

- 11:11:24 **Motion:** Rep. Tom Welch moved that **HB 963 DO PASS.**
- 11:11:24 **Vote:** Motion failed 11 - 10 by voice vote with Rep. Barker, Rep. Brewster, Rep. Fielder, Rep. Kassmier, Rep. Kerns, Rep. Knudsen, Rep. Malone, Rep. Miner, Rep. Smith, Rep. Vinton, voting yes.
Rep. Vinton, By Proxy
- 11:13:33 **Motion:** Rep. Paul Fielder moved that **HB 963 TO TABLE.**
- 11:13:33 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 967 - Create child care subtrust

- 11:13:53 **Motion:** Rep. Tom Welch moved that **HB 967 DO PASS.**
- Discussion:**
- 11:14:27 Rep. Tanner Smith
- 11:14:53 **Motion:** Rep. Alice Buckley moved that **HB 967 BE AMENDED.**
- Discussion:**
- 11:15:33 Rep. Sherry Essmann
- 11:15:45 Rep. Alice Buckley
- 11:16:03 Chair Paul Fielder
- 11:14:53 **Vote:** Motion carried 20 - 1 by voice vote with Rep. Essmann, voting no.
- 11:17:13 **Motion:** Rep. Alice Buckley moved that **HB 967 CONCEPTUAL.**
- 11:17:13 **Vote:** Motion carried 17 - 4 by voice vote with Rep. Essmann, Rep. Fielder, Rep. Malone, Rep. Smith, voting no.
- 11:19:57 **Motion:** Rep. Tom Welch moved that **HB 967 DO PASS AS AMENDED.**
- Discussion:**
- 11:20:18 Rep. Marilyn Marler
- 11:21:33 Rep. Rhonda Knudsen
- 11:19:57 **Vote:** Motion carried 13 - 8 by voice vote with Rep. Brewster, Rep. Butcher, Rep. Essmann, Rep. Fielder, Rep. Knudsen, Rep. Malone, Rep. Smith, Rep. Vinton, voting no.
Rep. Vinton, By Proxy

EXECUTIVE ACTION ON HB 970 - Provide a property tax exemption for certain owner-occupied residential property

- 11:23:41 **Motion:** Rep. Tom Welch moved that **HB 970 DO PASS.**

Discussion:

- 11:24:01 Rep. Dave Fern
- 11:23:41 **Vote:** Motion failed 13 - 8 by voice vote with Rep. Brewster, Rep. Essmann, Rep. Fielder, Rep. Kassmier, Rep. Kerns, Rep. Malone, Rep. Smith, Rep. Welch, voting yes.
- 11:26:29 **Motion:** Rep. Jill Cohenour moved that **HB 970 TO TABLE.**
- 11:26:29 **Vote:** Motion carried unanimously by voice vote.

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

- 11:32:33 **Motion:** Rep. Scot Kerns moved that **HB 842 TO TAKE FROM THE TABLE.**
- 11:32:33 **Vote:** Motion carried 10 - 9 by voice vote with Rep. Cohenour, Rep. Essmann, Rep. Fern, Rep. Fielder, Rep. Marler, Rep. Miner, Rep. Romano, Rep. Thane, Rep. Welch, voting no.
- 11:33:00 **Motion:** Rep. Scot Kerns moved that **HB 842 DO PASS.**
- 11:33:00 **Vote:** Motion failed 12 - 9 by voice vote with Rep. Barker, Rep. Brewster, Rep. Buckley, Rep. Butcher, Rep. Kassmier, Rep. Kerns, Rep. Knudsen, Rep. Nikolakakos, Rep. Smith, voting yes.
- 13:36:10 **Motion:** Rep. Jill Cohenour moved that **HB 842 TO TABLE.**
- 13:36:10 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 819 - Create Montana community reinvestment act to fund workforce housing

- 11:40:28 **Motion:** Rep. Brad Barker moved that **HB 819 TO TAKE FROM THE TABLE.**
- 11:40:28 **Vote:** Motion carried 15 - 4 by voice vote with Rep. Essmann, Rep. Fielder, Rep. Knudsen, Rep. Smith, voting no.
- 11:40:53 **Motion:** Rep. Tom Welch moved that **HB 819 DO PASS.**
- 11:41:08 **Motion:** Rep. Brad Barker moved that **HB 819 BE AMENDED.**

Discussion:

- 11:42:33 Rep. Sherry Essmann
- 11:42:55 Rep. Brad Barker
- 11:47:15 Rep. Rhonda Knudsen
- 11:47:28 Rep. Tanner Smith

11:47:57 Rep. Dave Fern
11:49:37 Vice Chair Tom Welch
11:50:30 Rep. Brad Barker
11:41:08 **Vote:** Motion carried 19 - 2 by voice vote with Rep. Essmann, Rep. Knudsen, voting no.
11:52:26 **Motion:** Rep. Tom Welch moved that **HB 819 DO PASS AS AMENDED.**
11:52:26 **Vote:** Motion carried 16 - 5 by voice vote with Rep. Abbott, Rep. Essmann, Rep. Fielder, Rep. Knudsen, Rep. Smith, voting no.
Rep. Abbott, By Proxy

ADJOURNMENT

Adjournment: 11:55:34

Brigitte Bellefleur, Secretary

Additional Documents: [EXHIBIT\(230330TAHaad\)](#)