

MINUTES
MONTANA SENATE
68th LEGISLATURE - REGULAR SESSION
COMMITTEE ON (S) TAXATION

Call to Order: Chair Sen. Greg Hertz-R, on January 10, 2023 at 7:59 AM, in 405

ROLL CALL

Members Present: Sen. Greg Hertz, Chair (R)
Sen. Shannon O'Brien, Vice Chair (D)
Sen. Daniel Zolnikov, Vice Chair (R)
Sen. Becky Beard (R)
Sen. Mary Ann Dunwell (D)
Sen. Denise Hayman (D)
Sen. Edith (Edie) McClafferty (D)
Sen. Wendy McKamey (R)
Sen. Russel (Russ) Tempel (R)
Sen. Jeremy Trebas (R)

Members Excused: Sen. Jason Ellsworth (R)
Sen. Brad Molnar (R)

Staff Present: Jaret Coles, Research Analyst
Lorna Mason, Secretary

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 3 01/04/2023
SB 20 01/04/2023
SB 23 01/04/2023
SB 27 01/04/2023
SB 46 01/04/2023
SB 62 01/04/2023
SB 65 01/04/2023

Executive Action:

HEARING ON SB 20 - Generally revise laws related to alcohol

Opening Statement:

08:01:52 Sen. Steve Fitzpatrick (R), SD 10, opened the hearing on SB 20, Generally revise laws related to alcohol.

Proponent Testimony:

08:03:04 Becky Schlauch, Department of Revenue (DOR)

Opponent Testimony:

None

Informational Witness Testimony:

08:05:04 Jay Gaughan, Department of Revenue (DOR)

Questions from Committee:

None

Closing Statement:

08:05:25 Sen. Steve Fitzpatrick (R), SD 10, closed the hearing on SB 20.

HEARING ON SB 3 - Revise forest land taxation laws

Opening Statement:

08:05:56 Sen. Mike Cuffe (R), SD 1, opened the hearing on SB 3, Revise forest land taxation laws.

Proponent Testimony:

08:10:26 Scott Mendenhall, Department of Revenue (DOR)

08:12:28 Paul McKinzie, F.H Stoltze, Land and Lumber Company

[EXHIBIT\(230110TASa1\)](#)

08:16:28 Patrick McKelvey, Montana Tree Farm system, Montana Forrest Owners Association

[EXHIBIT\(230110TASa2\)](#)

08:17:27 Julia Altemus, Montana Wood Product Association (MWPA)

08:18:30 Bob Story, Montana Taxpayers Association
08:19:07 Charles Robison, Montana Chamber of Commerce (MCOC)
08:20:11 Jason Callahan, Green Diamond Resource Company
08:21:17 Allen Chrisman, President, Montana Forrest Owners Association, Montana Tree Farm System

[EXHIBIT\(230110TASa3\)](#)

Opponent Testimony:

None

Informational Witness Testimony:

08:25:21 Bryce Kaatz,, Division of Revenue (DOR)

Questions from Committee:

08:26:37 Sen. Mary Ann Dunwell

08:27:00 Bryce Kaatz, DOR

08:29:57 Sen. Greg Hertz

08:30:36 Bryce Kaatz, DOR

08:31:45 Senator Cuffe

08:35:26 Sen. Shannon O'Brien

Closing Statement:

08:35:50 Sen. Mike Cuffe (R), SD 1, closed the hearing on SB 3.

HEARING ON SB 27 - Revise MEDIA Act reporting requirements

Opening Statement:

08:38:30 Sen. Walt Sales (R), SD 69, opened the hearing on SB 27, Revise MEDIA Act reporting requirements.

Proponent Testimony:

08:39:50 Derek Bell, Department of Revenue (DOR)

Opponent Testimony:

None

Informational Witness Testimony:

08:42:37 David Merrien, Department of Revenue (DOR)

08:43:01 Allison Whitmore, Department of Commerce

Questions from Committee:

None

Closing Statement:

08:43:36 Sen. Walt Sales (R), SD 69, closed the hearing on SB 27.

HEARING ON SB 23 - Require county to approve certain condominiums

Opening Statement:

08:44:42 Sen. Jeremy Trebas (R), SD 26, opened the hearing on SB 23, Require county to approve certain condominiums.

Proponent Testimony:

08:45:30 Kory Hofland, Department of Revenue (DOR)

Opponent Testimony:

None

Informational Witness Testimony:

08:46:28 Robin Rude, Department of Revenue (DOR)

Questions from Committee:

None

Closing Statement:

08:47:07 Sen. Jeremy Trebas (R), SD 26, closed the hearing on SB 23.

HEARING ON SB 46 - Remove new industry property classification

Opening Statement:

08:47:36 Sen. Wendy McKamey (R), SD 19, opened the hearing on SB 46, Remove new industry property classification.

Proponent Testimony:

08:49:19 Kory Hofland, Department of Revenue (DOR)

08:50:40 Bob Story, Montana Taxpayers Association

Opponent Testimony:

None

Informational Witness Testimony:

08:52:13 Jill Gallagher, Department of Revenue (DOR)

Questions from Committee:

None

Closing Statement:

08:52:38 Sen. Wendy McKamey (R), SD 19, closed the hearing on SB 46.

HEARING ON SB 62 - Revise confidentiality of financial information used for property tax purposes

Opening Statement:

08:53:30 Sen. Daniel Zolnikov (R), SD 45, opened the hearing on SB 62, Revise confidentiality of financial information used for property tax purposes.

Proponent Testimony:

08:56:24 Kory Hofland, Department of Revenue (DOR)

08:57:21 Tony Zammit, Department of Revenue (DOR)

08:58:38 Bob Story, Montana Taxpayers Association

Opponent Testimony:

None

Informational Witness Testimony:

None

Questions from Committee:

09:00:13 Sen. Mary Ann Dunwell

09:01:41 Tony Zammit, DOR

Closing Statement:

09:02:05 Sen. Daniel Zolnikov (R), SD 45, closed the hearing on SB 62.

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

Opening Statement:

09:02:50 Sen. Daniel Zolnikov (R), SD 45, opened the hearing on SB 65, Revise statute of limitations for income tax refunds and credits.

Proponent Testimony:

09:04:23 Micah Christensen, Department of Revenue (DOR)

09:05:02 Allen Lloyd, Montana Society of CPA (MSCPA)

Opponent Testimony:

None

Informational Witness Testimony:

None

Questions from Committee:

09:06:05 Sen. Shannon O'Brien

09:06:29 Micah Christensen, DOR

Closing Statement:

09:06:46 Sen. Daniel Zolnikov (R), SD 45, closed the hearing on SB 65.

ADJOURNMENT

Adjournment: 09:09:39

Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230110TASaad\)](#)