

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

Call to Order: Chair Sen. Greg Hertz-R, on January 11, 2023 at 7:57 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. Brad Molnar (R)
Sen. Russel (Russ) Tempel (R)
Sen. Jeremy Trebas (R)

Members Excused: Sen. Jason Ellsworth (R)
Sen. Wendy McKamey (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 16 01/04/2023
SB 24 01/04/2023
SB 54 01/04/2023
SB 64 01/04/2023
SB 81 01/04/2023

Executive Action:

SB 3 DO PASS
SB 23 DO PASS
SB 20 DO PASS
SB 27 DO PASS
SB 46 DO PASS
SB 62 DO PASS
SB 65 DO PASS

08:02:29 Bills about to be heard from Chairman Hertz. Senator Zolnikov will chair for brief time.

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

Opening Statement:

08:03:27 Sen. Greg Hertz (R), SD 12, opened the hearing on SB 16, Revise the distribution period for a Montana farm/ranch risk management account.

Proponent Testimony:

None

Opponent Testimony:

None

Informational Witness Testimony:

None

Questions from Committee:

None

Closing Statement:

08:05:26 Sen. Greg Hertz (R), SD 12, closed the hearing on SB 16.

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

Opening Statement:

08:05:45 Sen. Greg Hertz (R), SD 12, opened the hearing on SB 24, Require corporations to file electronic income tax returns.

Proponent Testimony:

08:07:42 Derek Bell, Department of Revenue (DOR)

08:11:46 Jill Hamilton, Department of Revenue (DOR)

08:18:05 Allen Lloyd, Society of CPAs

08:19:24 Kristen Juras, Lieutenant Governor, Governors Office

Opponent Testimony:

08:21:13 Bob Story, Montana Taxpayers Association

08:21:34 Ronda Wiggers, National Federation of Independent Business'

Informational Witness Testimony:

08:23:41 Robert Finstad, Department of Revenue

Questions from Committee:

08:24:19 Sen. Mary Ann Dunwell

08:24:21 Jill Hamilton, DOR
08:26:38 Sen. Brad Molnar
08:28:24 Derek Bell, DOR
08:29:09 Jaret Coles
08:29:41 Sen. Brad Molnar
08:30:02 Sen. Hertz has left
08:30:55 Sen. McKamey has arrived
08:31:59 Derek Bell, DOR
08:33:26 Robert Finstad, Department of Revenue (DOR)
08:34:51 Sen. Daniel Zolnikov
08:34:59 Robert Finstad, DOR
08:35:10 Sen. Russel (Russ) Tempel
08:36:19 Jill Hamilton, DOR

Closing Statement:

08:37:16 Sen. Greg Hertz (R), SD 12, closed the hearing on SB 24.

HEARING ON SB 54 - Revise centrally assessed property appraisals

Opening Statement:

08:07:25 Sen. Greg Hertz (R), SD 12, opened the hearing on SB 54, Revise centrally assessed property appraisals.

Proponent Testimony:

08:39:34 Brendan Beatty, Department of Revenue (DOR)
08:44:16 Derrick Bell, Department of Revenue (DOR)
08:49:31 Kristen Juras, Lieutenant Governor, Governors Office
08:49:56 Jason Riddel, Montana Association of Counties
08:50:44 Bob Story, Montana Taxpayers Association
08:51:56 Allen Olson, Petroleum Association
08:52:34 Shelby DeMars, Montana Association of Oil Gas and Coal
08:53:20 Mike Green, self
08:55:48 Jan Rouse, Northwestern Energy
08:56:14 Dave Galt, Montana Chamber of Commerce
08:56:34 Geoff Feiss, Broadband Montana

Opponent Testimony:

None

Informational Witness Testimony:

08:57:46 Doug Roehm, Department of Revenue
08:57:58 Jarrod Isom, Department of Revenue

Questions from Committee:

08:58:34 Sen. Denise Hayman
09:00:08 Derek Bell Department of Revenue
09:00:19 Sen. Denise Hayman
09:00:44 Sen. Mary Ann Dunwell
09:02:21 Brendan Beatty, Department of Revenue
09:05:07 Sen. Shannon O'Brien
09:06:19 Kristen Juras, Lieutenant Governor
09:06:58 Sen. Jason Ellsworth joined the meeting.
09:07:27 Brendan Beatty, Department of Revenue
09:08:58 Sen. Shannon O'Brien
09:09:15 Brendan Beatty, Department of Revenue
09:09:17 Sen. Becky Beard
09:09:24 Sen. Greg Hertz-R
09:09:37 Sen. Shannon O'Brien
09:09:40 Sen. Greg Hertz
09:12:36 Sen. Brad Molnar
09:13:51 Kristen Juras Lieutenant Governor

Closing Statement:

09:14:09 Sen. Greg Hertz (R), SD 12, closed the hearing on SB 54.

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

Opening Statement:

09:26:28 Sen. Russel (Russ) Tempel (R), SD 14, opened the hearing on SB 81,
Revise description of pipeline carrier for property tax purposes.

Proponent Testimony:

09:27:31 Derrick Bell, Department of Revenue
09:32:35 Allen Olson, Montana Petroleum Association
09:33:34 Bob Story, Montana Taxpayers Association

Opponent Testimony:

None

Informational Witness Testimony:

09:35:39 Doug Roehm, Department of Revenue (DOR)

Questions from Committee:

09:36:18 Sen. Shannon O'Brien
09:36:21 Jaret Coles
09:36:32 Sen. Shannon O'Brien
09:37:03 Sen. Mary Ann Dunwell
09:38:19 Sen. Mary Ann Dunwell
09:38:23 Doug Roehm, DOR

Closing Statement:

09:38:46 Sen. Russel (Russ) Tempel (R), SD 14, closed the hearing on SB 81.

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

Opening Statement:

09:39:54 Sen. Daniel Zolnikov (R), SD 45, opened the hearing on SB 64, Revise laws related to extension of individual income tax statute of limitations.

Proponent Testimony:

09:42:29 Micah McChristensen, Department of Revenue
09:44:10 Allen Lloyd, Montana Society of CPAs

Opponent Testimony:

None

Informational Witness Testimony:

None

Questions from Committee:

None

Closing Statement:

09:45:58 Sen. Daniel Zolnikov (R), SD 45, closed the hearing on SB 64.

EXECUTIVE ACTION ON SB 3 - Revise forest land taxation laws

10:33:05 **Motion:** Sen. Becky Beard moved that **SB 3 DO PASS.**

Discussion:

10:33:19 Jaret Coles
10:33:05 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON SB 23 - Require county to approve certain condominiums

10:33:46 **Motion:** Sen. Jeremy Trebas moved that **SB 23 DO PASS.**

Discussion:

10:33:52 Jaret Coles

10:33:46 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON SB 20 - Generally revise laws related to alcohol

10:34:21 **Motion:** Sen. Jeremy Trebas moved that **SB 20 DO PASS.**

Discussion:

10:34:47 Jaret Coles

10:34:21 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON SB 27 - Revise MEDIA Act reporting requirements

10:36:56 **Motion:** Sen. Denise Hayman moved that **SB 27 DO PASS.**

Discussion:

11:37:03 Jaret Coles

10:36:56 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON SB 46 - Remove new industry property classification

10:36:56 **Motion:** Sen. Becky Beard moved that **SB 46 DO PASS.**

Discussion:

10:38:12 Jaret Coles

10:38:26 Sen. Wendy McKamey

10:38:43 Sen. Brad Molnar

10:38:47 Sen. Wendy McKamey

10:36:56 **Vote:** Motion carried unanimously by voice vote.

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

10:39:50 **Motion:** Sen. Brad Molnar moved that **SB 62 DO PASS.**

Discussion:

10:40:19 Jaret Coles

10:40:56 Sen. Daniel Zolnikov

10:41:10 Sen. Mary Ann Dunwell

10:41:23 Sen. Daniel Zolnikov

10:39:50 **Vote:** Motion carried unanimously by voice vote.

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

10:42:00 **Motion:** Sen. Mary Ann Dunwell moved that **SB 65 DO PASS.**

Discussion:

10:42:23 Jaret Coles

10:42:00 **Vote:** Motion carried unanimously by voice vote.

ADJOURNMENT

Adjournment: 10:43:32

Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230111TASaad\)](#)