

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

**Call to Order:** Chair Sen. Greg Hertz-R, on January 19, 2023 at 9:00 AM, in 405

**ROLL CALL**

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

**Members Excused:** Sen. Jason Ellsworth (R)  
Sen. Edith (Edie) McClafferty (D)  
Sen. Daniel Zolnikov (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:

HB 24 01/15/2023  
HB 56 01/15/2023  
HB 58 01/15/2023

Executive Action:

SB 119 DO PASS  
SB 121 DO PASS  
SB 124 DO PASS AS AMENDED

**HEARING ON HB 56 - Extend the application of the bond validating act**

**Opening Statement:**

09:03:03 Rep. Julie Dooling (R), HD 70, opened the hearing on HB 56, Extend the application of the bond validating act.

**Proponent Testimony:**

09:05:28 Kristin Reynolds, Department of Administration

[EXHIBIT\(230119TASa1\)](#)

**Opponent Testimony:**

None

**Informational Witness Testimony:**

09:10:53 Cheryl Cohen, Department of Commerce and Montana Housing

09:11:12 Dan Semmens, Dorsey and Whitney LLP

**Questions from Committee:**

None

**Closing Statement:**

09:15:44 Rep. Julie Dooling (R), HD 70, closed the hearing on HB 56.

**HEARING ON HB 24 - Revise tax credit review schedule**

**Opening Statement:**

09:17:20 Sen. Becky Beard (R), SD 40, opened the hearing on HB 24, Revise tax credit review schedule.

**Proponent Testimony:**

None

**Opponent Testimony:**

None

**Informational Witness Testimony:**

None

**Questions from Committee:**

09:19:29 Sen. Mary Ann Dunwell

09:19:52 Representative Tom Welch

**Closing Statement:**

09:20:14 Sen. Becky Beard (R), SD 40, closed the hearing on HB 24.

**HEARING ON HB 58 - Revise laws related to state debt collection services by department of revenue**

**Opening Statement:**

09:21:01 Rep. Michael Yakawich (R), HD 51, opened the hearing on HB 58, Revise laws related to state debt collection services by department of revenue.

**Proponent Testimony:**

09:22:48 Mary Croghan, Department of Revenue (DOR)

**Opponent Testimony:**

None

**Informational Witness Testimony:**

None

**Questions from Committee:**

09:26:03 Sen. Russel (Russ) Tempel

09:26:06 Mary Croghan, Department of Revenue (DOR)

**Closing Statement:**

09:26:45 Rep. Michael Yakawich (R), HD 51, closed the hearing on HB 58.

09:30:33 Recessed  
11:05:00 Reconvened

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

11:05:04 **Motion:** Sen. Becky Beard moved that **SB 119 DO PASS.**  
11:05:04 **Vote:** Motion carried unanimously by voice vote.

**EXECUTIVE ACTION ON SB 121 - Reduce top marginal income tax rate and increase EITC**

11:06:26 **Motion:** Sen. Becky Beard moved that **SB 121 DO PASS.**  
11:07:11 **Motion:** Sen. Jeremy Trebas moved that **SB 121 BE AMENDED.**  
**Discussion:**  
11:07:11 Sen. Jeremy Trebas  
11:07:58 Sen. Greg Hertz  
11:08:30 Sen. Becky Beard  
11:11:39 Sen. Greg Hertz  
11:07:11 **Vote:** Motion failed 8 - 4 by roll call vote with Sen. Hayman, Sen. McKamey, Sen. Molnar, Sen. Tempel, voting yes.

11:10:11 **Motion:** Sen. Mary Ann Dunwell moved that **SB 121 BE AMENDED.**

**Discussion:**

11:10:31 Jaret Coles  
11:11:12 Sen. Mary Ann Dunwell  
11:11:34 Sen. Greg Hertz  
11:12:30 Sen. Shannon O'Brien  
11:13:03 Sen. Becky Beard  
11:10:11 **Vote:** Motion failed 8 - 4 by roll call vote with Sen. Dunwell, Sen. Hayman, Sen. McClafferty, Sen. O'Brien, voting yes.  
Sen. McClafferty, By Proxy  
11:14:30 **Motion:** Sen. Mary Ann Dunwell moved that **SB 121 BE AMENDED.**

**Discussion:**

11:14:49 Jaret Coles

11:16:40 Sen. Mary Ann Dunwell  
11:18:07 Sen. Greg Hertz  
11:19:35 Sen. Russel (Russ) Tempel  
11:20:15 Sen. Jeremy Trebas  
11:20:24 Sen. Mary Ann Dunwell  
11:21:01 Jaret Coles  
11:21:12 Sen. Shannon O'Brien  
11:22:21 Sen. Brad Molnar  
11:22:39 Sen. Mary Ann Dunwell  
11:23:16 Sen. Greg Hertz  
11:23:59 Sen. Mary Ann Dunwell  
11:14:30 **Vote:** Motion failed 7 - 5 by roll call vote with Sen. Dunwell, Sen. Hayman, Sen. McKamey, Sen. Molnar, Sen. O'Brien, voting yes.  
11:25:07 **Motion:** Sen. Becky Beard moved that **SB 121 DO PASS.**

**Discussion:**

11:25:18 Sen. Shannon O'Brien  
11:27:07 Sen. Mary Ann Dunwell  
11:30:22 Sen. Greg Hertz  
11:31:44 Sen. Mary Ann Dunwell  
11:32:03 Sen. Greg Hertz  
11:32:22 Sen. Denise Hayman  
11:33:16 Sen. Jeremy Trebas  
11:25:07 **Vote:** Motion carried 7 - 5 by roll call vote with Sen. Dunwell, Sen. Hayman, Sen. McClafferty, Sen. O'Brien, Sen. Tempel, voting no.  
Sen. McClafferty, By Proxy

**EXECUTIVE ACTION ON SB 124 - Revise corporate income tax apportionment**

11:36:18 **Motion:** Sen. Becky Beard moved that **SB 124 DO PASS.**  
11:36:25 **Motion:** Sen. Greg Hertz moved that **SB 124 BE AMENDED.**

**Discussion:**

11:37:16 Sen. Wendy McKamey

11:36:25 **Vote:** Motion carried 11 - 1 by roll call vote with Sen. Molnar, voting no.

11:38:30 **Motion:** Sen. Becky Beard moved that **SB 124 DO PASS AS AMENDED.**

**Discussion:**

11:44:43 Sen. Greg Hertz

11:38:45 Sen. Wendy McKamey

11:39:06 Sen. Denise Hayman

11:40:03 Sen. Mary Ann Dunwell

11:40:25 Sen. Brad Molnar

11:41:59 Sen. Greg Hertz

11:43:34 Sen. Brad Molnar

11:44:54 Jaret Coles

11:46:30 Sen. Greg Hertz

11:46:39 Sen. Jeremy Trebas

11:38:30 **Vote:** Motion carried 9 - 3 by roll call vote with Sen. Hayman, Sen. McClafferty, Sen. Molnar, voting no.  
Sen. McClafferty, By Proxy

**ADJOURNMENT**

Adjournment: 11:51:30

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Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230119TASaad\)](#)