

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

Call to Order: Chair Sen. Greg Hertz-R, on January 24, 2023 at 9:58 AM, in 405

ROLL CALL

Members Present: Sen. Greg Hertz, Chair (R)
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. Brad Molnar (R)
Sen. Russel (Russ) Tempel (R)
Sen. Jeremy Trebas (R)

Members Excused: Sen. Jason Ellsworth (R)
Sen. Shannon O'Brien (D)

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 25 01/18/2023
HB 121 01/18/2023
HB 124 01/18/2023

Executive Action:

HEARING ON HB 121 - Requiring return to federal government of lodging tax paid with federal funds

Opening Statement:

10:02:11 Rep. Russel Miner (R), HD 19, opened the hearing on HB 121, Requiring return to federal government of lodging tax paid with federal funds.

Proponent Testimony:

10:03:42 Tracy Morano, Operations Director Department of Revenue (DOR)

Opponent Testimony:

None

Informational Witness Testimony:

10:05:43 Chelsea Gochis, Department of Revenue (DOR)

10:06:16 Jennifer Thompson, State of Administration

10:06:26 Jason Lay, Miscellaneous Tax for Department of Revenue (DOR)

Questions from Committee:

10:06:57 Sen. Jeremy Trebas

10:07:16 Chelsey Gochis Department of Revenue (DOR)

10:07:50 Sen. Brad Molnar

10:07:54 Jason Lay, Department of Revenue (DOR)

10:08:26 Tracy Morano, Department of Revenue (DOR)

10:09:28 Sen. Edith (Edie) McClafferty

10:09:31 Tracy Morano, Department of Revenue (DOR)

10:10:10 Jennifer Thompson Department of Administration

10:10:58 Sen. Mary Ann Dunwell

10:11:08 Chelsey Gochis, Department of Revenue (DOR)

Closing Statement:

10:12:57 Rep. Russel Miner (R), HD 19, closed the hearing on HB 121.

HEARING ON HB 124 - Providing for quarterly collection of beer, wine, and hard cider taxes

Opening Statement:

10:14:14 Rep. James Bergstrom (R), HD 30, opened the hearing on HB 124, Providing for quarterly collection of beer, wine, and hard cider taxes.

Proponent Testimony:

10:15:12 Debra Pitassy, Montana Beer and Wine Distribution Associations

10:15:40 Katjana Stutzer, Montana Breweries Association

10:16:12 Micah Chistensen, Department of Revenue (DOR)

Opponent Testimony:

None

Informational Witness Testimony:

10:18:06 Jay Gaughan, Department of Revenue (DOR)

Questions from Committee:

None

Closing Statement:

10:18:33 Rep. James Bergstrom (R), HD 30, closed the hearing on HB 124.

HEARING ON HB 25 - Repeal gray water property abatement

Opening Statement:

10:18:59 Representative Tom Welch opened the hearing on HB 25, Repeal gray water property abatement.

Proponent Testimony:

None

Opponent Testimony:

10:21:23 Ann Schwend, Montana Environmental Information Center (MEIC)

Informational Witness Testimony:

10:23:01 Bryce Kaatz, Department of Revenue (DOR)

Questions from Committee:

10:23:27 Sen. Russel (Russ) Tempel

10:24:06 Representative Welch

10:24:59 Sen. Jeremy Trebas

10:25:33 Ann Schwenn, Montana Environmental Information Center (MEIC)

10:26:45 Sen. Mary Ann Dunwell

10:26:49 Representative Welch

10:29:37 Sen. Mary Ann Dunwell

10:29:45 Bryce Kaatz, Department of Revenue (DOR)

10:31:15 Sen. Mary Ann Dunwell

10:31:40 Sen. Brad Molnar

10:31:44 Bryce Kaatz, Department of Revenue (DOR)

10:32:52 Sen. Denise Hayman

10:32:57 Representative Welch

10:34:04 Sen. Denise Hayman

10:34:20 Sen. Becky Beard

10:34:24 Representative Welch

10:34:47 Sen. Russel (Russ) Tempel

10:34:53 Representative Welch

10:35:13 Sen. Greg Hertz

Closing Statement:

10:35:49 Sen. Becky Beard (R), SD 40, closed the hearing on HB 25.

ADJOURNMENT

Adjournment: 10:44:28

Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230124TASaad\)](#)