

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

Call to Order: Chair Sen. Greg Hertz-R, on February 17, 2023 at 9:00 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. 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. Denise Hayman (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:

SB 246 02/14/2023

SB 258 02/14/2023

SB 303 02/14/2023

Executive Action:

10:35:08

HEARING ON SB 246 - Revise corporate income tax water's-edge election laws

Opening Statement:

09:02:03 Sen. Daniel Zolnikov (R), SD 45, opened the hearing on SB 246, Revise corporate income tax water's-edge election laws.

Proponent Testimony:

09:05:37 Derek Bell, Department of Revenue (DOR)

[EXHIBIT\(230217TASa1\)](#)

09:09:28 Bob Story, Montana Taxpayers Association (MonTax)

09:11:35 Allen Lloyd, Montana Society of CPAs (MSCPA)

09:12:46 Charles Robinson, Montana Chamber of Commerce (CoC)

09:13:20 Allen Olson, Montana Petroleum Association (MPA)

Opponent Testimony:

09:13:36 Rose Bender, Montana Budget and Policy Center (MBPC)

[EXHIBIT\(230217TASa2\)](#)

Informational Witness Testimony:

09:17:10 Finn McMichael, Department of Revenue (DOR)

Questions from Committee:

09:17:35 Sen. Mary Ann Dunwell

09:19:35 Derek Bell, DOR

09:23:11 Sen. Greg Hertz

09:23:53 Sen. Brad Molnar left the meeting.

09:24:09 Sen. Mary Ann Dunwell

09:26:03 Sen. Brad Molnar joined the meeting.
09:26:14 Sen. Shannon O'Brien
09:27:32 Finn McMichael, DOR
09:29:14 Derek Bell, DOR
09:29:29 Sen. Greg Hertz
09:30:54 Rose Bender, MBPC
09:31:55 Sen. Jeremy Trebas
09:32:29 Derek Bell, DOR
09:33:39 Sen. Greg Hertz
09:33:51 Derek Bell, DOR
09:34:00 Rose Bender, MBPC

Closing Statement:

09:34:07 Sen. Daniel Zolnikov (R), SD 45, closed the hearing on SB 246.

HEARING ON SB 258 - Establish social security income tax credit

Opening Statement:

09:35:22 Sen. Mary Ann Dunwell (D), SD 84, opened the hearing on SB 258, Establish social security income tax credit.

Proponent Testimony:

09:41:29 Dallas Reese, self
09:46:13 Margaret MacDonald, Big Sky 55 Plus

Opponent Testimony:

09:49:09 Allen Lloyd, Montana Society of CPAs (MSCPA)
09:50:58 Sen. Brad Molnar left the meeting.

Informational Witness Testimony:

09:51:54 Brien Olson, Department of Revenue (DOR)

Questions from Committee:

09:52:20 Sen. Edith (Edie) McClafferty
09:52:29 Dallas Reese, self
09:54:33 Sen. Russel (Russ) Tempel
09:54:48 Allen Lloyd, MSCPA
09:55:07 Sen. Brad Molnar joined the meeting.
09:57:41 Sen. Russel (Russ) Tempel
09:57:47 Aaron McNay, DOR
09:58:05 Sen. Jeremy Trebas
09:58:35 Sen. Mary Ann Dunwell-D
10:01:11 Dallas Reece, self
10:02:10 Sen. Greg Hertz
10:02:29 Brien Olson, DOR

Closing Statement:

10:03:17 Sen. Mary Ann Dunwell (D), SD 84, closed the hearing on SB 258.

HEARING ON SB 303 - Revise withholding penalties for certain taxes

Opening Statement:

10:12:33 Sen. Greg Hertz (R), SD 12, opened the hearing on SB 303, Revise withholding penalties for certain taxes.

Proponent Testimony:

10:15:23 Sen. Brad Molnar left the meeting.
10:16:55 Derek Bell, Department of Revenue (DOR)
10:20:00 Allen Lloyd, Montana Society of CPAs (MSCPA)

10:20:33 Sen. Brad Molnar joined the meeting.

Opponent Testimony:

None

Informational Witness Testimony:

10:21:19 Jennifer Williams, Department of Revenue (DOR)

Questions from Committee:

10:21:43 Sen. Jeremy Trebas

10:21:59 Derek Bell, DOR

10:22:38 Jennifer Williams, DOR

10:22:57 Sen. Greg Hertz-R

10:23:57 Jennifer Williams, DOR

10:24:18 Sen. Mary Ann Dunwell

10:25:01 Jennifer Williams, DOR

10:25:37 Sen. Edith (Edie) McClafferty

10:25:44 Jennifer Williams, DOR

Closing Statement:

10:26:39 Sen. Greg Hertz (R), SD 12, closed the hearing on SB 303.

Discussion:

10:35:08

ADJOURNMENT

Adjournment: 10:42:22

Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230217TASaad\)](#)