

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

**Call to Order:** Chair Sen. Greg Hertz-R, on February 21, 2023 at 9:04 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. Brad Molnar (R)  
Sen. Russel (Russ) Tempel (R)  
Sen. Jeremy Trebas (R)

**Members Excused:** Sen. Jason Ellsworth (R)  
Sen. Wendy McKamey (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:

SB 362 02/19/2023

Executive Action:

SB 104 DO PASS AS AMENDED  
SB 125 DO PASS AS AMENDED  
SB 246 DO PASS AS AMENDED  
SB 253 DO PASS AS AMENDED

**HEARING ON SB 362 - Eliminate property tax statute of limitations on refunds**

**Opening Statement:**

09:04:08 Sen. Shane Morigeau (D), SD 95, opened the hearing on SB 362, Eliminate property tax statute of limitations on refunds.

**Proponent Testimony:**

None

**Opponent Testimony:**

None

**Informational Witness Testimony:**

09:06:56 Kory Hofland, Department of Revenue (DOR)

**Questions from Committee:**

09:07:31 Sen. Russel (Russ) Tempel

09:07:44 Kory Hofland, DOR

09:08:52 Sen. Mary Ann Dunwell

09:10:16 Kory Hofland, DOR

09:10:49 Sen. Greg Hertz

09:11:02 Kory Hofland, DOR

09:12:10 Sen. Daniel Zolnikov

09:14:28 Kory Hofland, DOR

09:14:48 Sen. Denise Hayman

09:15:21 Kory Hofland, DOR

09:16:40 Sen. Brad Molnar

09:18:48 Kory Hofland, DOR

09:20:16 Sen. Jeremy Trebas

**Closing Statement:**

09:20:33 Sen. Shane Morigeau (D), SD 95, closed the hearing on SB 362.

**EXECUTIVE ACTION ON SB 104 - Exempt retired military pensions from state income tax**

09:23:52 **Motion:** Sen. Daniel Zolnikov moved that **SB 104 DO PASS.**

09:25:06 **Motion:** Sen. Greg Hertz moved that **SB 104 BE AMENDED.**

**Discussion:**

09:25:21 Jaret Coles

09:26:46 Sen. Greg Hertz

09:27:32 Sen. Denise Hayman

09:28:48 Sen. Russel (Russ) Tempel

09:29:07 Sen. Jeremy Trebas

09:29:55 Sen. Shannon O'Brien

09:25:06 **Vote:** Motion carried 11 - 1 by roll call vote with Sen. Hayman, voting no.

09:31:43 **Motion:** Sen. Mary Ann Dunwell moved that **SB 104 BE AMENDED.**

**Discussion:**

09:32:26 Sen. Mary Ann Dunwell

09:32:32 Jaret Coles

09:33:41 Sen. Greg Hertz

09:33:59 Sen. Daniel Zolnikov

09:34:06 Sen. Greg Hertz

09:34:43 Sen. Daniel Zolnikov

09:34:56 Sen. Mary Ann Dunwell

09:36:30 Sen. Brad Molnar

09:38:06 Sen. Becky Beard

09:38:48 Sen. Russel (Russ) Tempel

09:31:43 **Vote:** Motion carried 7 - 5 by roll call vote with Sen. Ellsworth, Sen. Hertz, Sen. McKamey, Sen. Molnar, Sen. Trebas, voting no.  
Sen. Ellsworth, Sen. McKamey, By Proxy

09:39:54 **Motion:** Sen. Daniel Zolnikov moved that **SB 104 DO PASS AS AMENDED.**

**Discussion:**

09:40:23 Sen. Mary Ann Dunwell

09:39:54 **Vote:** Motion carried 11 - 1 by voice vote with Sen. Hayman, voting no.

**EXECUTIVE ACTION ON SB 125 - Limit certain property tax levies to 5 years without reapproval**

09:41:29 **Motion:** Sen. Daniel Zolnikov moved that **SB 125 DO PASS.**

09:41:43 **Motion:** Sen. Greg Hertz moved that **SB 125 BE AMENDED.**

**Discussion:**

09:43:33 Sen. Jeremy Trebas

09:43:52 Sen. Becky Beard

09:41:43 **Vote:** Motion carried 10 - 2 by roll call vote with Sen. Beard, Sen. Trebas, voting no.

09:45:19 **Motion:** Sen. Daniel Zolnikov moved that **SB 125 DO PASS AS AMENDED.**

**Discussion:**

09:45:41 Sen. Russel (Russ) Tempel

09:46:10 Sen. Edith (Edie) McClafferty

09:45:19 **Vote:** Motion failed 7 - 5 by roll call vote with Sen. Ellsworth, Sen. Hertz, Sen. McKamey, Sen. Molnar, Sen. Zolnikov, voting yes.  
Sen. Ellsworth, Sen. McKamey, By Proxy

**EXECUTIVE ACTION ON SB 246 - Revise corporate income tax water's-edge election laws**

09:47:39 **Motion:** Sen. Daniel Zolnikov moved that **SB 246 DO PASS.**

09:48:03 **Motion:** Sen. Daniel Zolnikov moved that **SB 246 BE AMENDED.**

**Discussion:**

09:48:25 Jaret Coles

09:49:32 Sen. Mary Ann Dunwell  
09:49:50 Jaret Coles  
09:48:03 **Vote:** Motion carried unanimously by roll call vote.  
09:51:37 **Motion:** Sen. Daniel Zolnikov moved that **SB 246 DO PASS AS AMENDED.**  
09:51:37 **Vote:** Motion carried 7 - 5 by roll call vote with Sen. Dunwell, Sen. Hayman, Sen. McClafferty, Sen. Molnar, Sen. O'Brien, voting no.  
Sen. O'Brien, By Proxy

**EXECUTIVE ACTION ON SB 253 - Revise contractor's gross receipts tax**

09:52:34 **Motion:** Sen. Daniel Zolnikov moved that **SB 253 DO PASS.**  
09:52:49 **Motion:** Sen. Greg Hertz moved that **SB 253 BE AMENDED.**  
**Discussion:**  
09:53:40 Sen. Greg Hertz  
09:52:49 **Vote:** Motion carried 10 - 2 by roll call vote with Sen. Hayman, Sen. McClafferty, voting no.  
09:54:44 **Motion:** Sen. Daniel Zolnikov moved that **SB 253 DO PASS AS AMENDED.**  
09:54:44 **Vote:** Motion carried 9 - 3 by roll call vote with Sen. Hayman, Sen. McClafferty, Sen. O'Brien, voting no.  
Sen. O'Brien, By Proxy

**ADJOURNMENT**

Adjournment: 09:58:07

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Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230221TASaad\)](#)