

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

Call to Order: Chair Sen. Greg Hertz-R, on February 23, 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. 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)

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 408 02/21/2023

SB 427 02/21/2023

SB 442 02/21/2023

Executive Action:

SB 125 TO TABLE

HEARING ON SB 408 - Revise public access laws related to tax credits and incentives

Opening Statement:

09:02:41 Sen. Brad Molnar (R), SD 28, opened the hearing on SB 408, Revise public access laws related to tax credits and incentives.

Proponent Testimony:

09:05:51 Matt Leow, Montana Back Country Hunters and Anglers (MBHA)

Opponent Testimony:

09:08:25 Nicole Rolf, Montana Farm Bureau Federation (MFBF)

09:12:04 Raylee Honeycutt, Montana Stock Growers Association (MSGA)

Informational Witness Testimony:

09:14:42 Hope Stockwell, Montana Fish, Wildlife and Parks (FWP)

Questions from Committee:

09:16:20 Sen. Jeremy Trebas

09:16:42 Hope Stockwell, FWP

09:17:11 Sen. Denise Hayman

09:17:41 Hope Stockwell, FWP

09:19:33 Nicole Rolf, MFBF

09:23:11 Sen. Greg Hertz

09:23:46 Nicole Rolf, MFBF

09:24:34 Sen. Wendy McKamey

09:26:41 Nicole Rolf, MFBF

09:27:40 Sen. Mary Ann Dunwell

09:28:08 Nicole Rolf, MFBF

09:28:42 Sen. Mary Ann Dunwell

09:28:46 Hope Stockwell, FWP

09:29:47 Sen. Mary Ann Dunwell
09:30:16 Sen. Becky Beard
09:30:41 Nicole Rolf, MFBF
09:32:07 Sen. Becky Beard
09:32:38 Hope Stockwell, FWP
09:32:50 Sen. Shannon O'Brien
09:33:38 Matt Leow, MBHA
09:35:29 Sen. Russel (Russ) Tempel
09:36:07 Hope Stockwell, FWP
09:37:32 Sen. Greg Hertz
09:37:47 Hope Stockwell, FWP
09:38:02 Sen. Mary Ann Dunwell
09:38:11 Sen. Brad Molnar-R
09:38:22 Sen. Wendy McKamey
09:38:58 Nicole Rolf, MFBF

Closing Statement:

09:40:21 Sen. Brad Molnar (R), SD 28, closed the hearing on SB 408.

HEARING ON SB 427 - Revise statute of limitations for assessment of income tax deficiency

Opening Statement:

09:44:50 Sen. Terry Vermeire (R), SD 39, opened the hearing on SB 427, Revise statute of limitations for assessment of income tax deficiency.

Proponent Testimony:

09:45:48 James Wangerin, self

[EXHIBIT\(230223TASa1\)](#)

Opponent Testimony:

09:56:17 Derek Bell, Department of Revenue (DOR)

Informational Witness Testimony:

None

Questions from Committee:

10:05:02 Sen. Mary Ann Dunwell

10:05:24 Jason Bell, DOR

10:09:06 Sen. Greg Hertz

10:09:38 Jason Bell, DOR

10:10:23 Sen. Greg Hertz

11:30:58 James Wangerin, self

Closing Statement:

10:13:32 Sen. Terry Vermeire (R), SD 39, closed the hearing on SB 427.

HEARING ON SB 442 - Allow marijuana tax revenue to be used for county road maintenance

Opening Statement:

10:18:53 Sen. Mike Lang (R), SD 17, opened the hearing on SB 442, Allow marijuana tax revenue to be used for county road maintenance.

Discussion:

10:22:34 Sen. Daniel Zolnikov left the meeting.

Proponent Testimony:

10:24:15 Roman Zylawy, Montana Association of Counties (MACo)

10:25:10 Richard Dunbar, self

10:25:56 Ross Butcher, Montana Association of Counties (MACo)

10:27:31 Jason Strouf, Montana Association of Counties (MACo)

10:28:38 Randy Brodehl, County of Flathead

10:29:54 Shane Gorder, Montana Association of Counties (MACo)
10:30:51 Todd Deulia, County of Prairie
10:31:59 Miles Hutton, County of Blaine
10:32:57 Greg Chilcott, County of Ravalli
10:33:45 Mike McGinley, County of Beaverhead, Montana Association of Counties (MACo)
10:34:12 John Fahlgren, County of Valley
10:34:48 Joette Woods, Montana Association of Counties (MACo)
10:35:06 Larry Hendrickson, County of Liberty

Opponent Testimony:

10:35:52 Noah Marion, Wild Montana
10:37:57 Matt Leow, Montana Backcountry Hunters and Anglers (MBHA)
10:39:51 Ben Lamb, Montana Wildlife Federation (MWF)

Informational Witness Testimony:

None

Questions from Committee:

10:41:41 Sen. Edith (Edie) McClafferty
10:43:31 Roman Zylawy, MACo
10:43:51 Sen. Edith (Edie) McClafferty
10:46:46 Sen. Mike Lang-R
10:47:31 Sen. Denise Hayman
10:49:27 Matt Leow, MBHA
10:51:00 Sen. Jeremy Trebas
10:51:44 Sen. Mike Lang-R
10:55:08 Sen. Russel (Russ) Tempel

10:55:41 Sen. Mary Ann Dunwell
10:56:00 Roman Zylawy, MACo
10:57:11 Shane Gorden, MACo
10:58:24 Sen. Mary Ann Dunwell
10:58:43 Roman Zylawy, MACo
11:00:51 Sen. Brad Molnar
11:01:02 Richard Dunwell, self
11:04:42 Sen. Becky Beard
11:05:46 Jason Rittal, MACo
11:06:33 Sen. Greg Hertz
11:07:02 Noah Marian, Wild Montana
11:08:05 Sen. Edith (Edie) McClafferty
11:08:40 Jason Rittal, MACo
11:09:31 Sen. Brad Molnar left the meeting.

Closing Statement:

11:08:05 Sen. Mike Lang (R), SD 17, closed the hearing on SB 442.

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

11:14:10 **Motion:** Sen. Edith (Edie) McClafferty moved that **SB 125 TO TABLE.**

11:14:10 **Vote:** Motion carried unanimously by roll call vote.

ADJOURNMENT

Adjournment: 11:15:15

Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230223TASaad\)](#)