

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

**Call to Order:** Chair Greg Hertz-R, on March 14, 2023 at 9:05 AM, in 405

**ROLL CALL**

**Members Present:** Sen. Greg Hertz, Chair (R)  
Sen. Becky Beard (R)  
Sen. Mary Ann Dunwell (D)  
Sen. Jason Ellsworth (R)  
Sen. Denise Hayman (D)  
Sen. Wendy McKamey (R)  
Sen. Russel (Russ) Tempel (R)  
Sen. Jeremy Trebas (R)

**Members Excused:** Sen. Edith (Edie) McClafferty (D)  
Sen. Brad Molnar (R)  
Sen. Shannon O'Brien (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 188 03/10/2023

SB 502 03/10/2023

SB 505 03/10/2023

Executive Action:

**HEARING ON SB 505 - Revise tax increment calculation for districts that use tax increment financing**

**Opening Statement:**

09:05:57 Chair Greg Hertz (R), SD 12, opened the hearing on SB 505, Revise tax increment calculation for districts that use tax increment financing.

**Proponent Testimony:**

09:09:27 Sam Forstag, City of Missoula

09:09:47 Rebecca Meyers, Montana Economic Development Association (MEDA)

**Opponent Testimony:**

None

**Informational Witness Testimony:**

None

**Questions from Committee:**

09:11:44 Sen. Denise Hayman

09:11:54 Sen. Greg Hertz-R

09:12:38 Sen. Denise Hayman

09:12:42 Jaret Coles

09:13:39 Sen. Mary Ann Dunwell

09:14:01 Sam Forstag, City of Missoula

**Closing Statement:**

09:15:07 Chair Greg Hertz (R), SD 12, closed the hearing on SB 505.

**HEARING ON HB 188 - Extend funding to Coal Board**

**Opening Statement:**

09:16:15 Rep. Gary Parry (R), HD 39, opened the hearing on HB 188, Extend funding to Coal Board.

**Proponent Testimony:**

09:20:40 Todd Deulin, Montana Association of Counties (MACo)  
09:21:11 Bob Gilbert, City of Colstrip, City of Glendive  
09:22:33 Rebecca Meyers, Montana Economic Developers Association (MEDA)  
09:23:05 Ann Hedges, Department of Environmental Quality (DEQ)  
[EXHIBIT\(230314TASa1\)](#)  
09:24:48 George Harris, Montana Coal Board  
09:27:30 Tom Barratta, self  
09:29:05 Jim Atchison, Southeastern Montana Development Corporation (SEMDC)  
09:30:23 Sen. Wendy McKamey joined the meeting.  
09:30:59 John Williams, City of Colstrip  
09:32:31 Kelly Lynch, Montana League of Cities and Towns (MTLCT)

**Opponent Testimony:**

None

**Informational Witness Testimony:**

09:33:50 Renee Lemon, Montana Department of Commerce (COMMERCE)

**Questions from Committee:**

09:34:18 Sen. Mary Ann Dunwell  
09:34:25 Renee Lemon (COMMERCE)  
09:36:16 Sen. Mary Ann Dunwell  
09:36:30 Ann Hedges (MEIC)  
09:38:08 Sen. Becky Beard  
09:38:14 George Harris, Montana Coal Board  
09:41:15 Sen. Mary Ann Dunwell  
09:41:40 Rep. Gary Parry-R

[EXHIBIT\(230314TASa2\)](#)

**Closing Statement:**

09:43:34 Rep. Gary Parry (R), HD 39, closed the hearing on HB 188.

**HEARING ON SB 502 - Provide for state income tax credit for privately paid nursing home costs**

**Opening Statement:**

09:46:12 Sen. Dennis Lenz (R), SD 53, opened the hearing on SB 502, Provide for state income tax credit for privately paid nursing home costs.

**Proponent Testimony:**

09:52:46 David Trost, St. John's United

**Opponent Testimony:**

09:57:31 John Iverson, Montana Society of CPAs (MSCPA)

**Informational Witness Testimony:**

09:59:11 Aaron McNay, Department of Revenue (DOR)

09:59:22 Jake Ford, Department of Revenue (DOR)

**Questions from Committee:**

09:59:57 Sen. Denise Hayman

10:00:06 Sen. Dennis Lenz-R

10:00:52 Sen. Denise Hayman

10:00:59 Aaron McNay (DOR)

10:02:52 Sen. Mary Ann Dunwell

10:03:53 Sen. Dennis Lenz-R

10:06:54 Chair Greg Hertz

10:07:18 Sen. Dennis Lenz-R

10:10:36 David Trost, St. John's United

10:12:40 Sen. Denise Hayman

10:12:59 David Trost, St. John's United

10:13:38 Sen. Jeremy Trebas  
10:14:36 John Iverson (MSCPA)  
10:15:39 Sen. Wendy McKamey  
10:15:45 John Iverson (MSCPA)  
10:16:50 Sen. Wendy McKamey  
10:17:12 David Trost, St. John's United  
10:19:17 Chair Greg Hertz  
10:21:13 Sen. Dennis Lenz-R  
10:21:20 Sen. Becky Beard  
10:23:18 John Iverson (MSCPA)

**Closing Statement:**

10:23:41 Sen. Dennis Lenz (R), SD 53, closed the hearing on SB 502.

**ADJOURNMENT**

Adjournment: 10:30:14

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Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230314TASaad\)](#)