

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

**Call to Order:** Chair Daniel Zolnikov-R, on March 16, 2023 at 10:19 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. Jason Ellsworth (R)  
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)

**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 223 03/14/2023

HB 297 03/14/2023

HB 325 03/14/2023

Executive Action:

**HEARING ON HB 297 - Revise video gambling machine taxes to allow a deduction for negative income**

**Opening Statement:**

10:35:26 Rep. Tom Welch (R), HD 72, opened the hearing on HB 297, Revise video gambling machine taxes to allow a deduction for negative income.

**Proponent Testimony:**

10:36:14 Ronda Wiggers, Montana Coin Machine Operators Association (MCMOA)

10:38:16 Shauna Helfert, Montana Gaming Industry Association (MGIA)

[EXHIBIT\(230316TASa1\)](#)

**Opponent Testimony:**

None

**Informational Witness Testimony:**

None

**Questions from Committee:**

10:41:54 Sen. Edith (Edie) McClafferty

10:42:03 Shauna Helfert, MGIA

10:46:07 Sen. Becky Beard

10:46:16 Ronda Wiggers, MCMOA

10:47:26 Sen. Denise Hayman

10:48:01 Sen. Mary Ann Dunwell

10:48:43 Chair Greg Hertz

10:50:44 Jaret Coles

10:51:19 Sen. Jeremy Trebas

10:52:05 Shauna Helfert, MGIA

**Closing Statement:**

10:52:59 Rep. Tom Welch (R), HD 72, closed the hearing on HB 297.

**HEARING ON HB 223 - Expanding the disabled veteran property tax assistance program**

**Opening Statement:**

10:53:57 Rep. Scot Kerns (R), HD 23, opened the hearing on HB 223, Expanding the disabled veteran property tax assistance program.

**Proponent Testimony:**

10:58:08 Roger Hagan, Montana American Legion (MAL)

**Opponent Testimony:**

None

**Informational Witness Testimony:**

10:59:24 Bryce Kaatz, Division of Revenue (DOR)

10:59:40 Brittany Mari, Department of Revenue (DOR)

**Questions from Committee:**

11:00:12 Sen. Mary Ann Dunwell

11:00:22 Brittany Mari, DOR

11:02:37 Jaret Coles

11:02:44 Chair Greg Hertz

11:02:59 Rep. Scot Kerns-R

11:03:38 Sen. Mary Ann Dunwell

11:03:50 Bryce Kaatz, DOR

11:06:28 Vice Chair Daniel Zolnikov

11:06:36 Rep. Scot Kerns-R

11:06:40 Sen. Edith (Edie) McClafferty

11:07:07 Rep. Scot Kerns-R

**Closing Statement:**

11:07:27 Rep. Scot Kerns (R), HD 23, closed the hearing on HB 223.

**HEARING ON HB 325 - Revise eligibility for disabled veteran property tax assistance program**

**Opening Statement:**

11:09:54 Rep. Lyn Hellegaard (R), HD 97, opened the hearing on HB 325, Revise eligibility for disabled veteran property tax assistance program.

**Proponent Testimony:**

11:13:51 Thomas McCarthy, self

[EXHIBIT\(230316TASa2\)](#)

11:23:52 Roger Hagan, Montana American Legion (MAL)

**Opponent Testimony:**

None

**Informational Witness Testimony:**

11:24:37 Dylan Cole, Department of Revenue (DOR)

11:25:41 Bryce Kaatz, Department of Revenue (DOR)

**Questions from Committee:**

11:26:26 Sen. Mary Ann Dunwell

11:26:35 Bryce Kaatz, DOR

11:28:54 Chair Greg Hertz

11:29:46 Dylan Cole, DOR

11:31:36 Chair Greg Hertz

11:32:01 Rep. Lyn Hellegaard-R

11:34:04 Sen. Becky Beard

11:34:25 Bryce Kaatz, DOR

11:36:00 Sen. Brad Molnar

11:36:45 Bryce Kaatz, DOR

11:40:58 Sen. Mary Ann Dunwell

11:41:10 Dylan Cole, DOR  
11:41:38 Vice Chair Daniel Zolnikov  
11:42:31 Dylan Cole, DOR  
11:45:58 Thomas McCarthy, self

**Closing Statement:**

11:48:35 Rep. Lyn Hellegaard (R), HD 97, closed the hearing on HB 325.

**ADJOURNMENT**

Adjournment: 11:52:05

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Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230316TASaad\)](#)