

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

**Call to Order:** Chair Daniel Zolnikov-R, on March 17, 2023 at 10:02 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. Wendy McKamey (R)  
Sen. Brad Molnar (R)  
Sen. Russel (Russ) Tempel (R)  
Sen. Jeremy Trebas (R)

**Members Excused:** Sen. Jason Ellsworth (R)  
Sen. Edith (Edie) McClafferty (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:

HB 447 03/14/2023

SB 14 03/08/2023

Executive Action:

**HEARING ON HB 447 - Provide for exceptions to imposition of income tax on certain nonresidents**

**Opening Statement:**

10:03:02 Rep. Mark Thane (D), HD 99, opened the hearing on HB 447, Provide for exceptions to imposition of income tax on certain nonresidents.

**Proponent Testimony:**

10:07:45 Derek Bell, Department of Revenue (DOR)

10:10:24 Allen Lloyd, Montana Society of CPAs (MSCPA)

10:15:15 Bob Story, Montana Taxpayers Association (MonTax)

10:18:50 Charles Robison, Montana Chamber of Commerce (CoC)

10:20:19 Jessie Luther, Montana Lodging and Hospitality Development (MTHA)

10:21:05 Dan Brooks, City of Billings

**Opponent Testimony:**

None

**Informational Witness Testimony:**

None

**Questions from Committee:**

10:19:15 Sen. Wendy McKamey

10:20:17 Vice Chair Shannon O'Brien

10:21:35 Derek Bell, DOR

10:23:43 Rep. Mark Thane-D

10:25:17 Sen. Denise Hayman

10:26:52 Derek Bell, DOR

10:27:37 Sen. Becky Beard

10:28:01 Rep. Mark Thane-D

10:29:28 Sen. Wendy McKamey

10:30:20 Allen Lloyd, MSCPA  
10:31:32 Legislative Branch, Fiscal Division Discussion for committee members of SB14 Expanded Analysis.  
10:31:52 Derek Bell, DOR  
10:32:01 Sen. Russel (Russ) Tempel  
10:33:54 Derek Bell, DOR  
10:34:25 Vice Chair Daniel Zolnikov  
10:35:57 Derek Bell, DOR

**Closing Statement:**

10:35:43 Rep. Mark Thane (D), HD 99, closed the hearing on HB 447.

**HEARING ON SB 14 - Revise MEDIA Act film credit cap**

**Opening Statement:**

11:10:54 Chair Greg Hertz (R), SD 6, opened the hearing on SB 14, Revise MEDIA Act film credit cap.

**Proponent Testimony:**

11:14:33 Charles Robison, Montana Chamber of Commerce (CoC)  
11:16:41 Drew Geiger, Montana Car Rentals Association (MCRA)  
11:17:50 Bob Branson, self  
11:24:49 Allison Corbyn, Big Sky Economic Development  
11:26:26 Sean Higgins, Story House Pictures  
11:27:46 Bob Story, Montana Taxpayers Association (MonTax)  
11:28:43 Mary Riitano, self  
11:29:31 Jessie Luther, Motion Picture Association (MPA), Enterprise Holdings  
[EXHIBIT\(230317TASa1\)](#)  
11:32:24 Scott Reichner, Montana Lodging and Hospitality (MLHA)

11:32:32 Mark Baker, Paramount  
11:34:52 Brian Obert, Montana Economic Developers Association (MEDA)  
11:36:08 Lynn Wood-Fields, self  
11:37:25 Tyler Grutsch, self  
11:37:57 Dan Brooks, City of Billings  
11:38:33 Mike Veselik, City of Bozeman

**Opponent Testimony:**

11:40:49 Marshall Silverman, self  
11:41:59 Timothy Lofing, self

**Informational Witness Testimony:**

11:55:05 Robert Finstad, Department of Revenue (DOR)  
11:56:06 David Merrien, Department of Revenue (DOR)  
11:56:55 Finn McMichael, Department of Revenue (DOR)  
11:58:58 Sam Schaefer, Fiscal Division, Legislative Branch

**Questions from Committee:**

11:57:45 Vice Chair Shannon O'Brien  
11:58:06 Sen. Greg Hertz-R  
11:59:44 Sen. Becky Beard  
12:02:13 Sean Higgins, self  
12:02:59 Sen. Greg Hertz-R  
12:03:05 Sen. Mary Ann Dunwell  
12:04:23 David Merrien, DOR  
12:06:24 Sen. Mary Ann Dunwell  
12:06:26 Finn McMichael, DOR  
12:07:51 Mike Veselik, self

12:09:04 David Merrien, DOR  
12:09:16 Sen. Russel (Russ) Tempel  
12:09:17 Sam Schaefer, Fiscal Division  
12:10:16 Sen. Russel (Russ) Tempel  
12:11:39 Sean Higgins, self  
12:12:04 Sen. Denise Hayman  
12:13:25 Finn McMichael, DOR  
12:14:23 Sen. Wendy McKamey  
12:18:18 Sen. Brad Molnar  
12:21:08 Sen. Mary Ann Dunwell  
12:22:23 Finn McMichael, DOR  
12:24:41 Sen. Mary Ann Dunwell  
12:27:08 Vice Chair Daniel Zolnikov  
12:29:25 Drew Geiger, MCRA  
12:30:14 Vice Chair Daniel Zolnikov  
12:31:33 Mark Baker, Paramount

**Closing Statement:**

12:33:36 Chair Greg Hertz (R), SD 6, closed the hearing on SB 14.

**ADJOURNMENT**

Adjournment: 12:36:51

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Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230317TASaad\)](#)