

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

Call to Order: Chair Greg Hertz-R, on March 23, 2023 at 8:34 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. Brad Molnar (R)
Sen. Russel (Russ) Tempel (R)
Sen. Jeremy Trebas (R)

Members Excused: Sen. Jason Ellsworth (R)
Sen. Wendy McKamey (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 508 03/21/2023
SB 511 03/21/2023
SB 513 03/21/2023

Executive Action:

SB 506 DO PASS
SB 507 DO PASS AS AMENDED
SB 510 DO PASS AS AMENDED

EXECUTIVE ACTION ON SB 506 - Increase and repeal termination of Montana charitable endowment tax credit

08:35:10 **Motion:** Sen. Daniel Zolnikov moved that **SB 506 DO PASS.**

08:35:10 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON SB 507 - Generally revise tax laws

08:36:18 **Motion:** Sen. Daniel Zolnikov moved that **SB 507 DO PASS.**

08:36:42 **Motion:** Sen. Daniel Zolnikov moved that **SB 507 BE AMENDED.**

08:36:42 **Vote:** Motion carried unanimously by voice vote.

08:37:47 **Motion:** Sen. Daniel Zolnikov moved that **SB 507 DO PASS AS AMENDED.**

08:37:47 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON SB 510 - Provide property tax incentives for alternative fuel production

08:38:19 **Motion:** Sen. Daniel Zolnikov moved that **SB 510 DO PASS.**

08:38:35 **Motion:** Sen. Greg Hertz moved that **SB 510 BE AMENDED.**

Discussion:

08:38:48 Jaret Coles

08:38:35 **Vote:** Motion carried unanimously by voice vote.

08:39:39 **Motion:** Sen. Daniel Zolnikov moved that **SB 510 DO PASS AS AMENDED.**

Discussion:

08:39:49 Sen. Mary Ann Dunwell

08:39:39 **Vote:** Motion carried 9 - 3 by roll call vote with Sen. Hayman, Sen. Molnar, Sen. Tempel, voting no.

HEARING ON SB 508 - Reinvest in provision of biofuels for motorists

Opening Statement:

08:45:54 Sen. Mary Ann Dunwell (D), SD 42, opened the hearing on SB 508, Reinvest in provision of biofuels for motorists.

Proponent Testimony:

08:56:00 Jasmine Krotkov, Montana Farmer's Union (MFU)

08:58:26 Matthew Elsaesser, self

08:58:56 Jesse Therien, self

Opponent Testimony:

None

Informational Witness Testimony:

09:03:12 Jake Ford, Department of Revenue (DOR)

Questions from Committee:

09:03:44 Sen. Becky Beard

09:04:16 Jasmine Krotkov, MFU

09:04:50 Chair Greg Hertz

09:05:39 Sen. Mary Ann Dunwell-D

Closing Statement:

09:07:38 Sen. Mary Ann Dunwell (D), SD 42, closed the hearing on SB 508.

HEARING ON SB 513 - Revoke non-profit hospital property tax exemption

Opening Statement:

09:10:30 Sen. Jeremy Trebas (R), SD 26, opened the hearing on SB 513, Revoke non-profit hospital property tax exemption.

Discussion:

[EXHIBIT\(230323TASa1\)](#)

[EXHIBIT\(230323TASa2\)](#)

[EXHIBIT\(230323TASa3\)](#)

Proponent Testimony:

None

Opponent Testimony:

09:20:59 Adam Jespersen, Montana Nonprofit Association (MNA)

[EXHIBIT\(230323TASa4\)](#)

09:24:33 Craig Aasved, Shodair Children's Hospital
09:25:34 Duane Preshinger, Montana Hospital Association (MHA)
09:28:30 Carrie Krepps, Florence Crittenton
09:32:26 Bill Warden, St. Peters Hospital, Billings Health
09:33:03 Stacy Anderson, Montana Primary Care Association (MPCA)
09:33:23 Rebecca Meyers, Montana Association of Community Disability Services (MACDS) Montana Area Agencies on Aging Associations. (M4A)
09:34:10 Margaret Morgan, St. Johns United
09:34:42 Jason Cronk, Emanuel Lutheran Communities
09:36:03 Cherie Taylor, Logan Health, Cut Bank
09:39:11 Mary Windecker, Behavioral Health Alliance of Montana

Informational Witness Testimony:

09:40:49 Dillon Cole, Department of Revenue (DOR)
09:41:10 Bryce Kaatz, Department of Revenue (DOR)

Questions from Committee:

09:41:59 Chair Greg Hertz
09:42:09 Sen. Jeremy Trebas-R
09:42:17 Sen. Brad Molnar
09:42:46 Sen. Jeremy Trebas-R
09:45:05 Chair Greg Hertz
09:45:14 Duane Preshinger (MHA)
09:50:32 Sen. Becky Beard
09:50:57 Duane Preshinger (MHA)
09:52:28 Chair Greg Hertz

09:52:37 Duane Preshinger (MHA)
09:53:59 Sen. Denise Hayman
09:54:14 Sen. Jeremy Trebas-R
09:56:03 Chair Greg Hertz
09:56:10 Duane Preshinger (MHA)

Closing Statement:

09:58:49 Sen. Jeremy Trebas (R), SD 26, closed the hearing on SB 513.

HEARING ON SB 511 - Revise government entity limitations on property tax increases

Opening Statement:

10:12:13 Vice Chair Daniel Zolnikov (R), SD 45, opened the hearing on SB 511, Revise government entity limitations on property tax increases.

Discussion:

[EXHIBIT\(230323TASa5\)](#)

[EXHIBIT\(230323TASa6\)](#)

Proponent Testimony:

10:27:04 Glenn Oppel, Policy Director, Governor's Office

[EXHIBIT\(230323TASa7\)](#)

10:33:01 Sam Sill, Montana Association of Realtors (MAR)

Opponent Testimony:

10:35:09 Chris Hindofen, City of Choteau

10:37:27 Russ Nelson, City of Belgrade

[EXHIBIT\(230323TASa8\)](#)

10:39:50 Susan Wolff, City of Great Falls

10:43:07 Ross Butcher, Montana Association of Counties (MACo) Fergus County

10:45:39 Rebecca Meyers, Montana Economic Developers Association (MEDA)

10:46:36 Joe Briggs, Cascade County Montana Association of Counties (MACo)

10:48:16 Jennifer Hensley, County of Missoula

[EXHIBIT\(230323TASa9\)](#)

10:51:27 Shelby Demars, Oil, Gas and Coal Counties and Montana Police Protective Association (MPPA)

10:53:34 Cindy Andrus, City of Bozeman

10:56:02 J.P. Gallagher, Counties of Silver Bow and Butte

10:57:27 Robin Turner, City of Whitefish

10:59:41 Carter Marsh, Montana Professional Firefighters

11:00:36 Danette Gleason, City of Silver Bow

11:01:10 Eric Bryson, Montana Association of Counties (MACo)

11:07:35 Bob Gilbert, Counties of Colstrip, Glendive, Rosebud,

11:08:49 Doug Kaercher, City of Havra

11:09:41 Darryl James, Montana Infrastructure Coalition (MIC)

11:11:39 Erik Burke, Montana Police Protective Associations (MPPA)

11:13:02 Kelly Lynch, Montana of Cities and Towns (MLCT)

11:15:06 Adam Haight, Laborors 1686

11:15:38 AL Ekblad, Operators 400

11:16:39 Amanda Frickle, American Federation of Labor and Congress of Industrial Organizations (AFL-CIO)

11:17:40 Todd Devlin, Prairie County

11:19:08 Dan Huls, Ravalli County

11:20:19 Gwen Jones, City of Missoula

11:22:54 Jessica Chamblerin, City of Sidney

11:24:49 Ed Meece, City of Polson

11:27:06 John Williams, City of Colstrip
11:27:40 Sandra Jones, City of Roundup
11:28:56 Melissa Hodnett, City of Bozeman
11:30:18 Kristine Menicucci, City of Belgrade
11:33:43 Richard Cowger, Montana Fire Alliance (MFA)

Informational Witness Testimony:

11:34:53 Eric Dale, Department of Revenue (DOR)
11:35:10 Bryce Kaatz, Department of Revenue (DOR)

Questions from Committee:

11:35:53 Sen. Jeremy Trebas
11:35:57 Sen. Daniel Zolnikov-R
11:37:45 Sen. Jeremy Trebas
11:37:49 Eric Bryson, MACo
11:38:00 Sen. Jeremy Trebas
11:38:06 Glenn Oppel, Governors Office
11:39:09 Chair Greg Hertz
11:39:25 Glenn Oppel, Governors Office
11:39:40 Vice Chair Shannon O'Brien
11:40:16 Glenn Oppel, Governors Office
11:43:00 Vice Chair Shannon O'Brien
[EXHIBIT\(230323TASa10\)](#)
11:44:44 Sen. Daniel Zolnikov-R
11:46:30 Sen. Brad Molnar
11:46:56 Glenn Oppel, Governors Office
11:51:22 Eric Dale, DOR

11:52:51 Sen. Mary Ann Dunwell
11:53:19 Glenn Oppel, Governors Office
11:55:53 Sen. Mary Ann Dunwell
11:56:18 Sen. Daniel Zolnikov-R
11:57:40 Sen. Denise Hayman
11:57:52 Darryl James, MIC
11:59:41 Sen. Russel (Russ) Tempel
11:59:53 Eric Dale, DOR
12:00:27 Sen. Becky Beard
12:01:14 Sen. Daniel Zolnikov-R
12:02:31 Sen. Becky Beard
12:03:01 Glenn Oppel, Governors Office
12:03:29 Sen. Jeremy Trebas
12:03:42 Eric Bryson, MACo
12:07:14 Sen. Brad Molnar
12:08:35 Darryl James, MIC
12:10:33 Chair Greg Hertz
12:10:56 Sen. Daniel Zolnikov-R

Closing Statement:

12:12:32 Vice Chair Daniel Zolnikov (R), SD 45, closed the hearing on SB 511.

ADJOURNMENT

Adjournment: 12:19:30

Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230323TASaad\)](#)