

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

Call to Order: Chair Greg Hertz-R, on March 27, 2023 at 9:33 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)

Members Excused: Sen. Jason Ellsworth (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:

SB 514 03/23/2023

SB 519 03/23/2023

Executive Action:

SB 258 TO TAKE FROM THE
TABLE
HB 447
HB 459
HB 497
SB 194 TO TABLE

EXECUTIVE ACTION ON SB 258 - Establish social security income tax credit

09:34:54 **Motion:** Sen. Mary Ann Dunwell moved that **SB 258 TO TAKE FROM THE TABLE.**

09:34:54 **Vote:** Motion failed 6 - 4 by roll call vote with Sen. Dunwell, Sen. Hayman, Sen. McClafferty, Sen. O'Brien, voting yes.

EXECUTIVE ACTION ON HB 447 - Provide for exceptions to imposition of income tax on certain nonresidents

09:37:20 **Motion:** Sen. Daniel Zolnikov moved that **HB 447 BE CONCURRED IN.**

09:37:29 **Motion:** Sen. Daniel Zolnikov moved that **HB 447 BE AMENDED.**

Discussion:

09:38:09 Vice Chair Daniel Zolnikov

09:39:23 Sen. Mary Ann Dunwell

09:40:06 Vice Chair Daniel Zolnikov

09:41:09 Jaret Coles

09:42:36 Chair Greg Hertz

09:42:45 Sen. Mary Ann Dunwell

09:42:48 Vice Chair Daniel Zolnikov

09:43:04 Sen. Russel (Russ) Tempel

09:43:46 Jaret Coles

09:44:42 Vice Chair Shannon O'Brien

09:45:02 Jaret Coles

09:46:57 Vice Chair Shannon O'Brien

09:48:19 Vice Chair Daniel Zolnikov

09:48:43 Chair Greg Hertz

09:48:53 Jaret Coles

09:49:46 Sen. Mary Ann Dunwell

09:49:51 Vice Chair Daniel Zolnikov

09:37:29 **Vote:** Motion carried 10 - 2 by voice vote with Sen. McClafferty, Sen. O'Brien, voting no.

09:50:48 **Motion:** Sen. Daniel Zolnikov moved that **HB 447 BE CONCURRED IN AS AMENDED.**

Discussion:

09:51:41 Sen. Mary Ann Dunwell

09:50:48 **Vote:** Motion carried 11 - 1 by voice vote with Sen. Molnar, voting no.

09:50:48 **Carrier Assigned:** Sen. Daniel Zolnikov

EXECUTIVE ACTION ON HB 459 - Revise filing deadline for intangible land value property tax exemption

09:52:31 **Motion:** Sen. Daniel Zolnikov moved that **HB 459 BE CONCURRED IN.**

Discussion:

09:53:08 Chair Greg Hertz

09:53:09 Jaret Coles

09:52:31 **Vote:** Motion carried unanimously by voice vote.

09:52:31 **Carrier Assigned:** Sen. Wendy McKamey

EXECUTIVE ACTION ON HB 497 - Require property tax bill to include comparison with prior year

09:53:37 **Motion:** Sen. Daniel Zolnikov moved that **HB 497 BE CONCURRED IN.**

Discussion:

09:54:01 Chair Greg Hertz

09:54:02 Sen. Mary Ann Dunwell

09:53:37 **Vote:** Motion carried unanimously by voice vote.

09:53:37 **Carrier Assigned:** Sen. Wendy McKamey

EXECUTIVE ACTION ON SB 194 - Income tax credit for landlords who rent for below market rate

09:54:37 **Motion:** Sen. Daniel Zolnikov moved that **SB 194 DO PASS.**

09:55:04 **Motion:** Sen. Mary Ann Dunwell moved that **SB 194 BE AMENDED.**

Discussion:

09:56:07 Jaret Coles

09:58:37 Chair Greg Hertz
09:58:43 Sen. Denise Hayman
09:58:53 Sen. Mary Ann Dunwell
09:59:38 Vice Chair Daniel Zolnikov
10:00:59 Sen. Mary Ann Dunwell
10:02:34 Sen. Brad Molnar
10:05:18 Sen. Mary Ann Dunwell
10:05:22 Vice Chair Daniel Zolnikov
10:05:32 Sen. Mary Ann Dunwell
09:55:04 **Vote:** Motion carried 11 - 1 by voice vote with Sen. Zolnikov, voting no.
10:07:24 **Motion:** Sen. Daniel Zolnikov moved that **SB 194 DO PASS AS AMENDED.**
Discussion:
10:07:45 Chair Greg Hertz
10:07:51 Sen. Denise Hayman
10:08:21 Vice Chair Shannon O'Brien
10:09:47 Sen. Wendy McKamey
10:10:48 Sen. Mary Ann Dunwell
10:11:20 Sen. Edith (Edie) McClafferty
10:11:28 Chair Greg Hertz
10:07:24 **Vote:** Motion carried unanimously by voice vote.
10:12:50 **Substitute Motion:** Sen. Wendy McKamey moved that **SB 194 TO TABLE.**
10:12:50 **Vote:** Substitute Motion carried 7 - 5 by roll call vote with Sen. Dunwell, Sen. Hayman, Sen. McClafferty, Sen. Molnar, Sen. O'Brien, voting no.

HEARING ON SB 514 - Provide for individual income tax refunds of surplus revenue

Opening Statement:

10:15:02 Sen. Brad Molnar (R), SD 28, opened the hearing on SB 514, Provide for individual income tax refunds of surplus revenue.

Proponent Testimony:

None

Opponent Testimony:

10:21:07 Rose Bender, Montana Budget and Policy Center (MBPC)

Informational Witness Testimony:

10:22:07 Aaron McNay, Department of Revenue (DOR)

Questions from Committee:

10:22:46 Sen. Mary Ann Dunwell

10:24:20 Sen. Brad Molnar-R

10:26:49 Vice Chair Shannon O'Brien left the meeting.

Closing Statement:

10:27:56 Sen. Brad Molnar (R), SD 28, closed the hearing on SB 514.

HEARING ON SB 519 - Revise laws related to maximum mill levies

Opening Statement:

10:28:38 Sen. Brad Molnar (R), SD 28, opened the hearing on SB 519, Revise laws related to maximum mill levies.

Proponent Testimony:

None

Opponent Testimony:

10:37:48 Eric Bryson, Montana Association of Counties (MACo)

10:42:06 Erik Burke, Montana Federation of Public Employees (MFPE)

10:42:15 Vice Chair Daniel Zolnikov left the meeting.

10:42:31 Kelly Lynch, Montana League of Cities and Towns (MTLCT)

10:43:28 Sam Forstag, City of Bozeman City of Belgrade

10:44:18 Ole Hedstrom, Montana Professional Firearms Association (MPFA)

10:45:08 Bob Story, Montana Taxpayers Associations (MonTax)

10:50:08 Bob Gilbert, City of Colstrip

10:51:40 Russ Nelson, City of Belgrade
10:53:37 Gwen Jones, City of Missoula
10:57:48 Danette Gleason, Cities of Butte/Silverbow

Informational Witness Testimony:

None

Questions from Committee:

None

Closing Statement:

11:01:48 Sen. Brad Molnar (R), SD 28, closed the hearing on SB 519.

ADJOURNMENT

Adjournment: 11:09:17

Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230327TASaad\)](#)