

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

**Call to Order:** Chair Greg Hertz-R, on April 07, 2023 at 8:32 AM, in 405

**ROLL CALL**

**Members Present:** Sen. Greg Hertz, Chair (R)  
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)  
Sen. Jeremy Trebas (R)

**Members Excused:** Sen. Jason Ellsworth (R)  
Sen. Shannon O'Brien (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 345 04/04/2023  
HB 481 04/04/2023  
HB 830 04/05/2023  
HB 925 04/05/2023

Executive Action:

HB 223  
HB 496

**HEARING ON HB 345 - Exclusion from federal taxable income for medical savings accounts**

**Opening Statement:**

08:33:19 Rep. Jim Hamilton (D), HD 61, opened the hearing on HB 345, Exclusion from federal taxable income for medical savings accounts.

**Discussion:**

[EXHIBIT\(230407TASa1\)](#)

**Proponent Testimony:**

08:40:19 Karen Willett, self

**Opponent Testimony:**

None

**Informational Witness Testimony:**

08:43:32 Jake Ford, Department of Revenue (DOR)

08:43:47 Aaron McNay, Department of Revenue (DOR)

**Questions from Committee:**

08:44:20 Sen. Mary Ann Dunwell

08:44:51 Sen. Edith (Edie) McClafferty joined the meeting.

08:45:02 Aaron McNay DOR

08:46:41 Sen. Mary Ann Dunwell

08:46:56 Rep. Jim Hamilton-D

08:47:50 Sen. Brad Molnar

08:48:32 Rep. Jim Hamilton-D

08:51:52 Sen. Denise Hayman

08:52:13 Rep. Jim Hamilton-D  
08:52:49 Sen. Mary Ann Dunwell  
08:53:01 Karen Willett, self  
08:55:27 Chair Greg Hertz  
08:55:39 Rep. Jim Hamilton-D

**Closing Statement:**

08:56:07 Rep. Jim Hamilton (D), HD 61, closed the hearing on HB 345.

**HEARING ON HB 481 - Increase rate of inflation limit for calculating property tax levies**

**Opening Statement:**

09:01:16 Rep. Ross Fitzgerald (R), HD 17, opened the hearing on HB 481,  
Increase rate of inflation limit for calculating property tax levies.

**Proponent Testimony:**

09:03:33 Eric Bryson, Montana Association of Counties (MACo)  
09:05:53 John Ostlund, County of Yellowstone  
09:06:13 Shane Gorder, County of Richland  
09:06:53 Larry Hendrickson, County of Liberty  
09:07:22 Kelly Lynch, Montana League of Cities and Towns (MTLCT)  
09:08:47 George Real Bird III, self  
09:09:41 Randy Brodehl, self

**Opponent Testimony:**

09:11:12 Sam Sill, Montana Association of Realtors (MAR)

**Informational Witness Testimony:**

None

**Questions from Committee:**

09:14:26 Sen. Mary Ann Dunwell

09:14:42 Eric Bryson, MACo

09:17:09 Chair Greg Hertz

09:17:25 Eric Bryson, MACo

09:18:31 Sen. Jeremy Trebas

09:18:50 Eric Bryson, MACo

09:20:39 Sen. Becky Beard

09:20:55 Eric Bryson, MACo

09:22:24 Sen. Wendy McKamey

09:22:38 Eric Bryson, MACo

[EXHIBIT\(230407TASa2\)](#)

09:23:18 Chair Greg Hertz

09:23:42 Kelly Lynch MTLCT

09:24:59 Sen. Brad Molnar

09:25:13 Rep. Ross Fitzgerald-R

09:25:43 Eric Bryson, MACo

09:26:37 Rep. Ross Fitzgerald-R

**Closing Statement:**

09:27:32 Rep. Ross Fitzgerald (R), HD 17, closed the hearing on HB 481.

**HEARING ON HB 830 - Optional alternative property tax payment schedule for primary residences**

**Opening Statement:**

09:33:03 Rep. George Nikolakakos (R), HD 26, opened the hearing on HB 830, Optional alternative property tax payment schedule for primary residences.

**Proponent Testimony:**

09:36:22 Glenn Oppel, Policy Director, Governor's Office  
09:38:15 Rebecca Myers, County Treasurers  
09:45:13 Sam Sill, Montana Association of Realtors (MAR)  
09:45:50 Brian Thompson, Montana Chamber of Commerce (COC)  
09:46:19 Terri Kunz, Jefferson County Treasure  
09:47:34 Eric Bryson, Montana Association of Counties (MACo)  
09:49:16 Kelly Lynch, Montana Association of Counties (MACo)

**Opponent Testimony:**

None

**Informational Witness Testimony:**

None

**Questions from Committee:**

09:50:09 Chair Greg Hertz  
09:50:15 Terri Kunz, self  
09:59:25 Sen. Mary Ann Dunwell  
09:59:37 Rebecca Meyers, self  
10:03:01 Sen. Wendy McKamey  
10:03:18 Rebecca Meyers, self  
10:05:12 Chair Greg Hertz  
10:05:15 Rep. George Nikolakakos-R  
10:05:55 Terri Kunz, self

**Closing Statement:**

10:07:50 Rep. George Nikolakakos (R), HD 26, closed the hearing on HB 830.

**HEARING ON HB 925 - Revise laws related to tax increment pledged to payment of bonds**

**Opening Statement:**

10:08:23 Rep. Larry Brewster (R), HD 44, opened the hearing on HB 925, Revise laws related to tax increment pledged to payment of bonds.

**Proponent Testimony:**

10:14:14 John Ostlund, County of Yellowstone

10:14:37 Vice Chair Daniel Zolnikov joined the meeting.

**Opponent Testimony:**

10:15:03 Kelly Lynch, Montana Association of Counties (MACo)

10:20:36 David Fine, City of Bozeman

10:24:20 Robert Lateiner, Virga Capital

10:25:59 Chair Greg Hertz left the meeting.

10:28:03 Brian Thompson, Montana Chamber of Commerce (COC)

10:28:51 Heather Harp, Habitat for Humanity

10:31:29 Mary Richmond, Habitat for Humanity

10:32:23 Nevin Graves, Habitat for Humanity

10:34:06 Erik Nelson, self

10:36:16 Emily Brock, County of Missoula

10:38:28 Tom Berkley, self

**Informational Witness Testimony:**

None

**Questions from Committee:**

10:40:29 Sen. Becky Beard

10:40:59 Kelly Lynch, MACo

10:43:03 Chair Greg Hertz joined the meeting.

10:44:09 Sen. Brad Molnar

10:45:01 Rep. Larry Brewster-R  
10:47:06 Sen. Russel (Russ) Tempel  
10:47:35 Nevin Graves, self  
10:48:38 Chair Greg Hertz  
10:48:51 Nevin Graves, self  
10:50:19 Sen. Denise Hayman  
10:50:49 David Fine, self  
10:51:18 Sen. Mary Ann Dunwell  
10:51:40 Heather Harp, self  
10:52:43 Sen. Jeremy Trebas left the meeting.  
10:54:23 Chair Greg Hertz  
10:54:39 Heather Harp, self  
10:55:29 Chair Greg Hertz  
10:55:35 Kelly Lynch, MACo

**Closing Statement:**

10:57:47 Rep. Larry Brewster (R), HD 44, closed the hearing on HB 925.

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

11:13:44 **Motion:** Vice Chair Daniel Zolnikov moved that **HB 223 BE CONCURRED IN.**

11:14:13 **Motion:** Chair Greg Hertz moved that **HB 223 BE AMENDED.**

**Discussion:**

11:14:30 Jaret Coles

11:19:35 Sen. Denise Hayman

11:21:20 Vice Chair Daniel Zolnikov

11:14:13 **Vote:** Motion carried unanimously by voice vote.

11:22:21 **Motion:** Vice Chair Daniel Zolnikov moved that **HB 223 BE CONCURRED IN AS AMENDED.**

**Discussion:**

11:22:39 Vice Chair Daniel Zolnikov

11:22:21 **Vote:** Motion carried 10 - 2 by voice vote with Sen. Beard, Sen. Zolnikov, voting no.

11:22:21 **Carrier Assigned:** Sen. Jeremy Trebas

**EXECUTIVE ACTION ON HB 496 - Provide for health care preceptor individual income tax credit**

11:24:36 **Motion:** Vice Chair Daniel Zolnikov moved that **HB 496 BE CONCURRED IN.**

**Discussion:**

11:25:04 Chair Greg Hertz

11:25:37 Sen. Denise Hayman

11:29:22 Vice Chair Daniel Zolnikov

11:30:10 Sen. Wendy McKamey

11:33:42 Sen. Becky Beard

11:34:35 Sen. Mary Ann Dunwell

11:24:36 **Vote:** Motion carried 7 - 5 by roll call vote with Sen. Beard, Sen. Ellsworth, Sen. Hertz, Sen. Trebas, Sen. Zolnikov, voting no.  
Sen. Ellsworth, By Proxy

11:24:36 **Carrier Assigned:** Sen. Wendy McKamey

**ADJOURNMENT**

Adjournment: 11:40:04

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Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230407TASaad\)](#)