

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

Call to Order: Chair Sen. Greg Hertz-R, on January 18, 2023 at 8:02 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. 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)

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 15 01/12/2023
SB 97 01/12/2023
SB 122 01/12/2023
SB 123 01/12/2023
SB 145 01/12/2023

Executive Action:

HEARING ON SB 97 - Implement renewable portfolio standard production tax for property tax relief

Opening Statement:

08:02:58 Sen. Keith Regier (R), SD 3, opened the hearing on SB 97, Implement renewable portfolio standard production tax for property tax relief.

[EXHIBIT\(230118TASa1\)](#)

Proponent Testimony:

None

Opponent Testimony:

08:15:54 Bruce Spencer, Montana Energy Business Alliance (MEBA)

[EXHIBIT\(230118TASa2\)](#)

08:20:36 Bob Story, Montana Taxpayers Association (MTA)

[EXHIBIT\(230118TASa3\)](#)

08:24:37 Jess Melin, Next Era Energy Resources (NEER)

08:28:29 Greg Dorrington, Montana Dakota Utilities (MDU)

08:29:47 Lowell Chandler, Clenera LLC, Consolidated Edison Developers (CED), Gallatin Power Partners (GPP)

08:31:16 Darryl James, Montana Infrastructure Coalition (MIC)

08:32:34 Makenna Sellers, Montana Renewable Energy Association (MREA)

08:33:22 Charles Denowh, Pattern Energy, BHE Montana

08:34:00 Krista Lee Evans, Silverthorn Wind

08:34:30 Ian Lund, Montana Environmental Information Center (MEIC)

Informational Witness Testimony:

08:35:41 Paul Taylor, Office of Public Instruction (OPI)

08:36:07 Keith Broussard, Department of Revenue (DOR)

08:36:34 Jared Isom, Department of Revenue (DOR)

Questions from Committee:

08:37:03 Sen. Denise Hayman
08:37:48 Jess Melin, NEER
08:40:13 Sen. Mary Ann Dunwell
08:40:24 Jess Melin, NEER
08:41:23 Sen. Brad Molnar
08:41:32 Jess Melin, NEER
08:44:08 Sen. Greg Hertz
08:44:17 Jess Melin, NEER
08:45:37 Sen. Brad Molnar
08:46:21 Sen. Keith Regier-R
08:46:50 Sen. Brad Molnar
08:47:23 Jaret Coles

Closing Statement:

08:48:27 Sen. Keith Regier (R), SD 3, closed the hearing on SB 97.

HEARING ON SB 145 - Provide for local distribution of lodging tax revenue

Opening Statement:

08:50:18 Sen. Keith Regier (R), SD 3, opened the hearing on SB 145, Provide for local distribution of lodging tax revenue.

Proponent Testimony:

09:06:31 Eric Bryson, Montana Associations of Counties (MACo)
09:09:24 Sam Sill, Montana Association of Realtors (MAR)
09:10:04 Thomas Jodoin, Montana League of Cities and Towns (MLCT)
09:11:13 Darryl James, Montana Infrastructure Coalition (MIC)
09:12:36 Dana Smith, City of Whitefish
09:13:36 Ann Schwend, Montana Environmental Information Center (MEIC)

Opponent Testimony:

09:14:20 Mike Johnson, self

09:16:26 Racene Friede, Glacier Country Regional Tourism (GCRT)

09:19:45 Stuart Doggett, Montana Lodging and Hospitality Association (MLHA)

09:23:38 Candace Strauss, Montana Chamber of Commerce

09:25:23 Steve Turkiewicz, Montana Travel Association (MTA)

09:27:10 Dan Brooks, Billings Chamber of Commerce

09:27:41 Jessie Luther, Enterprise Holdings Inc. and Hospitality and Development Association of Montana (HDAMT)

09:28:40 Diane Medler, Kalispell Chamber of Commerce

09:31:10 Brenda Maas, Visit Southeast Montana Tourism

09:34:20 Sarah Bannon, Visit Southwest Montana

09:35:55 Alex Tyson, Visit Billings

Informational Witness Testimony:

09:38:59 Jason Lay, Department of Revenue (DOR)

09:39:08 Jared Isom, Department of Revenue (DOR)

09:39:35 Mandy Rambo, Department of Commerce (DOC)

Questions from Committee:

09:40:19 Sen. Daniel Zolnikov

09:40:21 Stewart Doggett, MLHA

09:41:02 Sen. Keith Regier-R

09:41:17 Mandy Rambo, DOC

09:41:42 Sen. Denise Hayman

09:42:03 Jason Lay, DOR

09:43:21 Jared Isom, DOR

09:45:50 Sen. Denise Hayman

09:46:25 Sen. Keith Regier-R
09:49:53 Sen. Mary Ann Dunwell
09:50:19 Alex Tyson, Visit Billings
09:51:22 Racene Friede Glacier Country Tourism
09:51:53 Sen. Russel (Russ) Tempel
09:52:03 Jared Isom, DOR
09:52:30 Jason Lay, DOR
09:53:11 Sen. Brad Molnar
09:53:19 Mandy Rambo, DOC
09:55:11 Sen. Jeremy Trebas
09:55:17 Eric Bryson, MACo
09:58:17 Sen. Edith (Edie) McClafferty
09:58:30 Racene Friede, GCRT
10:00:11 Sen. Greg Hertz
10:00:15 Mandy Rambo, DOC
10:01:13 Sen. Brad Molnar left the meeting.

Closing Statement:

10:01:19 Sen. Keith Regier (R), SD 3, closed the hearing on SB 145.
10:05:20 Recessed
10:16:17 Reconvened

HEARING ON SB 15 - Provide for all ages homeowner and renter tax credit

Opening Statement:

10:16:25 Sen. Shannon O'Brien (D), SD 46, opened the hearing on SB 15, Provide for all ages homeowner and renter tax credit.

Proponent Testimony:

10:21:46 Rose Bender, Montana Budget and Policy Center (MBPC)

 [EXHIBIT\(230118TASa4\)](#)

10:23:43 Jake Brown, Shelter Whitefish

10:24:32 Ann Schwend, Montana Environmental Information Center (MEIC)

10:25:20 Margaret MacDonald, Big Sky 55 Plus

10:26:59 Eric Bryson, Montana Association of Counties (MACo)

10:27:49 Tirza Asbell, Montana Women Vote (MWV)

10:28:52 Patrick Yawakie, Blackfeet Tribe

10:30:24 Izzy Milch, Forward Montana

10:31:35 Wren Greaney, Montana Food Bank Network (MFBN)

10:32:57 Gwen Jones, Missoula City Council

10:35:38 Elizabeth Marum, Big Sky 55 Plus

10:38:44 Sen. Jason Ellsworth joined the meeting.

Opponent Testimony:

None

Informational Witness Testimony:

10:39:29 Shailyn Daigle, Department of Revenue (DOR)

10:39:52 Dylan Cole, Department of Revenue (DOR)

Questions from Committee:

10:40:24 Sen. Daniel Zolnikov

10:40:27 Rose Bender, MBPC

10:41:15 Sen. Mary Ann Dunwell

10:41:19 Rose Bender, MBPC

10:42:25 Sen. Jeremy Trebas

10:42:31	Sen. Shannon O'Brien-D
10:43:35	Dylan Cole, DOR
10:45:05	Sen. Jeremy Trebas
10:45:38	Dylan Cole, DOR
10:46:18	Sen. Brad Molnar
10:47:05	Sen. Shannon O'Brien-D
10:47:20	Shailyn Daigle, DOR
10:48:54	Jaret Coles
10:50:18	Sen. Russel (Russ) Tempel
10:50:44	Dylan Cole, DOR
10:51:32	Sen. Jeremy Trebas
10:51:38	Sen. Shannon O'Brien-D
10:53:02	Sen. Edith (Edie) McClafferty
10:53:32	Wren Greaney, MFBN
10:54:31	Sen. Edith (Edie) McClafferty
10:54:39	Rose Bender, MBPC
10:55:17	Sen. Denise Hayman
10:55:58	Sen. Shannon O'Brien-D
10:56:27	Shailyn Daigle, DOR
10:57:13	Sen. Becky Beard
10:57:39	Jaret Coles
10:58:11	Sen. Becky Beard
10:58:39	Sen. Greg Hertz
10:59:20	Wren Greaney, MFBN

10:59:45 Sen. Greg Hertz
10:59:56 Sen. Shannon O'Brien-D
11:02:37 Sen. Greg Hertz
11:03:40 Sen. Shannon O'Brien-D
11:04:04 Sen. Greg Hertz
11:04:40 Sen. Shannon O'Brien-D

Closing Statement:

11:04:58 Sen. Shannon O'Brien (D), SD 46, closed the hearing on SB 15.

HEARING ON SB 123 - Require ballot for bond election to estimate additional taxes for residence

Opening Statement:

11:08:34 Sen. Greg Hertz (R), SD 12, opened the hearing on SB 123, Require ballot for bond election to estimate additional taxes for residence.

Proponent Testimony:

11:10:45 Eric Bryson, Montana Association of Counties (MACo)
11:11:03 Darryl James, Montana Infrastructure Coalition (MIC)
11:11:28 Rob Watson, School Administrators of Montana (SAM)

Opponent Testimony:

None

Informational Witness Testimony:

None

Questions from Committee:

11:13:28 Sen. Denise Hayman
11:13:35 Rob Watson, SAM
11:15:26 Sen. Mary Ann Dunwell
11:15:36 Eric Bryson, MACo

11:16:32 Sen. Mary Ann Dunwell

11:16:36 Rob Watson, SAM

Closing Statement:

11:17:41 Sen. Greg Hertz (R), SD 12, closed the hearing on SB 123.

HEARING ON SB 122 - Revise cigar tax based on a fixed amount per cigar

Opening Statement:

11:18:55 Sen. Greg Hertz (R), SD 12, opened the hearing on SB 122, Revise cigar tax based on a fixed amount per cigar.

Proponent Testimony:

11:22:53 Ken Weinheimer, Montana Cigar Association (MCA)

11:27:58 Matthew Walker, self

11:29:27 Jeffery Brewer, The Man Store

11:31:51 Neal DuBois, Omerta Cigar Lounge

11:35:23 G.L. Holmlund, self

11:37:38 Tim France, self

11:39:33 Bryan Mussard, self

11:43:03 Truman Tolson, Out of the Box Cigars

11:43:57 Mandilyn Lee, self

11:45:28 Chad Lunceford, self

11:46:07 David Gipson, self

Opponent Testimony:

11:47:21 Liz Albers, American Heart Association (AHA)

11:50:28 Kristin Page-Nei, American Cancer Society Cancer Action Network (ACSCAN)

11:55:48 Erin McGowan, Confluence Public Health Alliance (CPHA)

11:58:05 Beth Morrison, self
11:59:25 Sen. Shannon O'Brien left the meeting.
12:00:36 Carrie Nyssen, American Lung Association (ALA)

Informational Witness Testimony:

12:02:44 Jared Isom, Department of Revenue (DOR)
12:03:00 Jason Lay, Department of Revenue (DOR)

Questions from Committee:

12:03:37 Sen. Mary Ann Dunwell
12:06:52 Jason Lay, DOR
12:07:20 Sen. Jeremy Trebas
12:09:37 Matthew Walker
12:10:04 Sen. Wendy McKamey
12:12:25 Jason Lay, DOR
12:13:35 Sen. Jeremy Trebas
12:13:44 Erin McGowen, CPHA
12:16:04 Sen. Jeremy Trebas
12:16:26 Sen. Denise Hayman
12:18:46 Jason Lay, DOR
12:19:25 Sen. Mary Ann Dunwell
12:23:34 Sen. Greg Hertz-R

Closing Statement:

12:24:15 Sen. Greg Hertz (R), SD 12, closed the hearing on SB 122.

ADJOURNMENT

Adjournment: 12:32:25

Lorna Mason, Secretary

Additional Documents: [EXHIBIT\(230118TASaad\)](#)