

## March 11th, 2019 MSCPA Legislative Call Agenda





Link to LAWS list of MSCPA bills:

[http://laws.leg.mt.gov/legprd/law\\_utilities.CallBillSearchResults?P\\_ENTY\\_ID\\_SEQ2=19155&P\\_PFLT\\_APPL\\_SEQ=3&P\\_SESS=20191](http://laws.leg.mt.gov/legprd/law_utilities.CallBillSearchResults?P_ENTY_ID_SEQ2=19155&P_PFLT_APPL_SEQ=3&P_SESS=20191)

Call in information:

Join Zoom Meeting: <https://zoom.us/j/111796372>

Phone: 1 720 707 2699 Meeting ID: 111 796 372

	Support
	Monitor
	Oppose
	Ignore

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### Newly Introduced

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Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title
<a href="#">HB 630</a>	LC3042	Shane A Morigeau (D) HD 95	(H) Referred to Committee -- (H) Taxation	02/27/2019	Revise laws related to cryptocurrency <a href="#">IRS guidance</a>
<a href="#">HB 635</a>	LC3110	Wendy McKamey (R) HD 19	(H) Referred to Committee -- (H) Taxation	02/28/2019	Establish a DUI reduction grant program
<a href="#">HB 636</a>	LC3115	Llew Jones (R) HD 18	(H) Referred to Committee -- (H) Taxation	02/28/2019	Revise laws related to protested taxes
<a href="#">HB 646</a>	LC2133	Andrea Olsen (D) HD 100	(H) Introduced	03/01/2019	Provide tax credit for purchase of a gun safe
<a href="#">SB 318</a>	LC0083	Roger Webb (R) SD 23	(S) Referred to Committee -- (S) Taxation	02/26/2019	Provide for pre-approval of property tax abatement for new or expanding industry
<a href="#">SB 321</a>	LC2872	Brian Hoven (R) SD 13	(S) Referred to Committee -- (S) Taxation	02/27/2019	Revise laws pertaining to targeted economic development districts

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### Reports from last week's hearings

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#### **[HB581](#) - Requiring timely licensure by professional, occupational boards (Casey Knudsen)**

Hearing focused on boards that are not currently responding in a timely manor. We will keep an eye on this and wait for a response from the state board to make sure this does not impact them.

**[HB226](#) – Exempt certain shooting ranges from property taxation (Brad Tschida)**

Issue related to ranges on airport property was raised by Bob Story. Committee had similar questions to prior hearings.

**[SB217](#) - Revise taxation of social security income – (David Howard)**

New fiscal note after change, the change related to the limits where the tax phases out. DOR opposed due to cost of the bill, no questions from the committee.

**[HB584](#) - Generally revise laws relating to cryptocurrency (Shane A Morigeau)**

Interesting hearing that spent time explaining the difference between a cryptocurrency and a utility token. New businesses are looking at utility tokens as an option to raise capital to start their business. Other states have adopted similar legislation as a way to attract these business.

**[HB320](#) – Generally revise laws related to tax-advantaged savings plans (Bill Mercer)**

Bill has been amended to address if the contributions are fraudulently made. Any contributions made in the prior 2 years would become open to bankruptcy court action.

**[SB302](#) - Generally revise laws related to local government budgeting and accounting**

Bill has an amendment to reduce the fiscal note to \$0. Hearing was just to introduce the amendment that makes the change needed.

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**Requests**

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**Tax Simplification** – Jim Hamilton sent a tax simplification bill along with a fact sheet on the bill.

Not much simplification, the tax credits are still there for corporations, but not individuals. Not much language was deleted. This type of bill should be brought up in the interim, not during legislative year. John Steinhoff will review with Allen.

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**This week's hearings**

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**Monday**

House Business and Labor – Room 172, 10am

[HB405](#) – Create catch and keep program for rural economic development (Joe Krautter)

**Tuesday**

House Taxation – Room 152, 9am

[SB217](#) – Revise taxation of social security income (David Howard)

[HB635](#) – Establish a DUI reduction grant program (Wendy McKamey)

**Wednesday**

House Taxation – Room 152, 9am

[SB42](#) - Revise filing requirements for warrants for distraint (Jill Cohenour)

[HB401](#) – Repeal temporary tribal property tax exemption (Greg Hertz)

**Thursday**

House Taxation – Room 152, 9am

[SB111](#) – Extend termination date of qualified endowment tax credit (Mark Blasdel)

[SB165](#) – Remove unusable mobile homes from property tax rolls (Margaret MacDonald)

[SB207](#) – Provide taxpayer election to contribute to ABLE and education savings accounts (Tom Jacobson)  
[HB618](#) – Establish a fee for statewide safety communications systems (Bill Mercer)

Friday

Saturday

House Human Services – Room 152, 9am

[HB425](#) – Revise and make permanent Medicaid expansion (Mary Caferro)

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**Tax Bills**

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Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title
<a href="#">HB 72</a> ●	LC0172	Marilyn Marler (D) HD 90	(H) Signed by Governor	02/28/2019	Clarify penalty and interest laws
<a href="#">HB 88</a> ●	LC0090	Kim Abbott (D) HD 83	(H) Signed by Governor	02/28/2019	Revise 529 ABLE account laws
<a href="#">HB 130</a> ●	LC1376	John Fuller (R) HD 8	(H) Committee Report-- Bill Passed as Amended - - (H) Taxation	02/15/2019	Revise income tax law to exempt military pensions
<a href="#">HB 144</a> ●	LC1390	Alan Redfield (R) HD 59	(H) Hearing -- (H) Taxation	01/24/2019; 9:00 AM, Rm 152	Eliminate certain tax credits
<a href="#">HB 148</a> ●	LC1176	Forrest Mandeville (R) HD 57	(S) Tabled in Committee -- (S) Taxation	02/21/2019	Require 2/3 of legislature to enact a new tax or fee or a tax or fee increase
<a href="#">HB 193</a> ●	LC0178	Mary Ann Dunwell (D) HD 84	(H) Tabled in Committee* -- (H) Taxation	02/08/2019	Establish a carbon tax and distribute revenue
<a href="#">HB 216</a> ●	LC1196	Kimberly Dudik (D) HD 94	(H) Tabled in Committee* -- (H) Taxation	02/01/2019	Revise tax laws related to student loan reimbursements by employers
<a href="#">HB 226</a> ●	LC0618	Brad Tschida (R) HD 97	(S) Hearing -- (S) Taxation	02/25/2019; 9:00 AM, Rm 405	Exempt certain shooting ranges from property taxation
<a href="#">HB 269</a> ●	LC1874	Derek Skees (R) HD 11	(H) 2nd Reading Not Passed*	02/14/2019	Constitutional amendment for taxpayer protection act to limit tax types
<a href="#">HB 300</a> ●	LC0137	Kerry White (R) HD 64	(H) Hearing -- (H) Taxation	02/06/2019; 8:00 AM, Rm 152	Generally revise taxes and the distribution of revenue through sales tax
<a href="#">HB 320</a> ●	LC2405	Bill Mercer (R) HD 46	(S) Hearing -- (S) Business, Labor, and Economic Affairs	03/08/2019; 8:30 AM, Rm 422	Generally revise laws related to tax-advantaged savings plans

<a href="#">HB 377</a> ●	LC1643	Matt Regier (R) HD 4	(H) Tabled in Committee* -- (H) Taxation	02/15/2019	Revoke property tax exemption for payment of excessive compensation
<a href="#">HB 404</a> ●	LC3127	Joshua Kassmier (R) HD 27	(H) Hearing -- (H) Taxation	02/19/2019; 9:00 AM, Rm 152	Revise the itemized deduction for medical expenses
<a href="#">HB 458</a> ●	LC1476	Connie Keogh (D) HD 91	(H) Hearing -- (H) Taxation	02/21/2019; 8:30 AM, Rm 152	Revise tax laws related to opportunity zones
<a href="#">SB 111</a> ●	LC1310	Mark Blasdel (R) SD 4	(H) Hearing -- (H) Taxation	03/14/2019; 9:00 AM, Rm 152	Extend termination date of qualified endowment tax credit
<a href="#">SB 141</a> ●	LC1514	Dick Barrett (D) SD 45	(S) Tabled in Committee* -- (S) Taxation	02/12/2019	Repeal water's-edge election for corporate income tax
<a href="#">SB 142</a> ●	LC1513	Dick Barrett (D) SD 45	(S) 2nd Reading Indefinitely Postponed*	02/22/2019	Revise tax haven list for corporate income tax purposes
<a href="#">SB 145</a> ●	LC1989	Brian Hoven (R) SD 13	(S) Tabled in Committee* -- (S) Taxation	01/30/2019	Revise income tax laws related to married taxpayers
<a href="#">SB 189</a> ●	LC0520	Dick Barrett (D) SD 45	(S) Hearing -- (S) Energy and Telecommunications	02/07/2019; 3:00 PM, Rm 317	Establish a carbon tax and distribute revenue
<a href="#">SB 207</a> ●	LC2347	Tom Jacobson (D) SD 11	(H) Hearing -- (H) Taxation	03/14/2019; 9:00 AM, Rm 152	Provide taxpayer election to contribute to ABLE and education savings accounts
<a href="#">SB 217</a> ●	LC1580	David Howard (R) SD 29	(H) Hearing -- (H) Taxation	03/12/2019; 9:00 AM, Rm 152	Revise taxation of security income
<a href="#">SB 237</a> ●	LC0546	Albert Olszewski (R) SD 6	(S) Tabled in Committee* -- (S) Taxation	02/26/2019	Provide a tax credit for individual health insurance premiums

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### License Bills

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Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title
<a href="#">HB 105</a> ●	LC0280	Katie Sullivan (D) HD 89	(S) Committee Report--Bill Concurred -- (S) Business, Labor, and Economic Affairs	02/21/2019	Revise process for out-of- state licensure for professional licensing boards
<a href="#">SB 75</a> ●	LC0310	Gene Vuckovich (D) SD 39	(S) Transmitted to Governor	02/26/2019	Revise laws related to the Board of Public Accountants

<a href="#">HB 581</a> ●	LC0613	Casey Knudsen (R) HD 33	(H) Transmitted to Senate	03/01/2019	Requiring timely licensure by professional, occupational boards
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**Other Bills**

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Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title
<a href="#">HB 108</a> ●	LC0262	Gordon Pierson (D) HD 78	(H) Signed by Governor	02/28/2019	Clarify reporting requirements for escrow businesses
<a href="#">HB 240</a> ●	LC1459	Jim Hamilton (D) HD 61	(H) Tabled in Committee* -- (H) Taxation	02/08/2019	Revise reporting requirements for third-party settlement organizations
<a href="#">HB 405</a> ●	LC1034	Joel G Krautter (R) HD 35	(H) Hearing -- (H) Business and Labor	03/11/2019; 10:00 AM, Rm 172	Create catch and keep program for rural economic development
<a href="#">HB 584</a> ●	LC3041	Shane A Morigeau (D) HD 95	(H) Transmitted to Senate	02/28/2019	Generally revise laws relating to cryptocurrency
<a href="#">SB 2</a> ●	LC0125	Margaret (Margie) MacDonald (D) SD 26	(H) Returned to Senate with Amendments	02/26/2019	Allow government accounting standards to include DOA framework
<a href="#">SB 19</a> ●	LC0129	Roger Webb (R) SD 23	(S) Missed Deadline for General Bill Transmittal*	03/02/2019	Revise laws related to local government budgeting and accounting
<a href="#">SB 208</a> ●	LC1216	Tom Jacobson (D) SD 11	(S) Tabled in Committee* -- (S) Taxation	02/15/2019	Provide tax credit for student loan payments
<a href="#">SB 266</a> ●	LC2038	Mark Blasdel (R) SD 4	(S) Referred to Committee -- (S) Taxation	02/15/2019	Revise taxation to promote new business and economic activity