

April 15th, 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

Call in information:

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

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

Newly Introduced

Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title

Reports from last week's hearings

HB130 – Revise income tax law to exempt military pensions (John Fuller)

Proponents pointed to this bill bringing more veterans to Montana, including those looking to start a second career after their military service. Montana ranks 4th worst state for veterans due in large part to the tax on military pensions. Opponents pointed to the cost and the potential for this to spread to other professions.

HB293 – Provide for film tax credits (Wylie Galt)

Similar to prior hearings, proponents see as a way to add jobs and generate revenue from those jobs. Opponents see it as reduction in income and favoring one industry over others.

HB723 – Provide for review of income tax credits (Dave Fern)

Good hearing proponents talked to the need for a system to review tax credits. No opponents. Questions focused on the order of review and the criteria used to evaluate each credit.

HB673 – Constitutional amendment to prohibit or limit tax increases on appeal (Daniel Zolnikov)

Sponsor explained this is being done so Northwest Energy will appeal their taxes. They are currently not doing this due to the risk that taxes will go up. Questions revolved around informing the public to make informed votes.

SB337 – Revise income tax credit for alternative energy generation (Jeffrey Welborn)

Bill intends to change law to encourage dams to add turbines to produce energy. Currently there is one project in progress that would qualify and the hope is this change would get other projects to start.

HB405 – Create catch and keep program for rural economic development (Joel Krautter)

Good hearing MSCPA testified as a proponent, there were no opponents. Bill has changed to a pilot with \$500,000 in funding.

HB715 - Generally revise laws related to state finance and provide for fiscal studies - Llew Jones

Bill does 3 things. 1. Changes the deposit rules for excess state revenues to the budget stabilization fund. 2. Changes the trigger for when cuts need to be made by the Governor. 3. The study is focused on expenditure growth and touches on tax. Testimony and questions about the study focused on if this or HJ 35 is the best way to look at the tax side of the question. The sponsor explained the study would be focused on the volatility

SB111 - Extend termination date of qualified endowment tax credit - Mark Blasdel

Quick hearing to discuss the fiscal note, which is \$0 due to the credit being included in both the Governor and Legislature budgets even though the credit would have expired.

HJ35 – Interim study of state and local tax policy (Alan Redfield)

Good hearing broad group of proponents, questions from the committee focused on the makeup of the committee. Representative Redfield explained the mandated positions are the starting point and the interim committee would select the full sub-committee.

This week’s hearings

Monday

Tuesday


Wednesday

Thursday

Friday

Saturday

Tax Bills

Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title
HB 72 	LC0172	Marilyn Marler (D) HD 90	Chapter Number Assigned	02/28/2019	Clarify penalty and interest laws

HB 88 ●	LC0090	Kim Abbott (D) HD 83	Chapter Number Assigned	02/28/2019	Revise 529 ABLE account laws
HB 130 ●	LC1376	John Fuller (R) HD 8	(S) Hearing -- (S) Taxation	04/09/2019; 8:00 AM, Rm 405	Revise income tax law to exempt military pensions
HB 144 ●	LC1390	Alan Redfield (R) HD 59	(S) Hearing -- (S) Taxation	04/05/2019; 8:00 AM, Rm 405	Eliminate certain tax credits
HB 148 ●	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
HB 193 ●	LC0178	Mary Ann Dunwell (D) HD 84	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/201	Establish a carbon tax and distribute revenue
HB 216 ●	LC1196	Kimberly Dudik (D) HD 94	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise tax laws related to student loan reimbursements by employers
HB 226 ●	LC0618	Brad Tschida (R) HD 97	(S) Tabled in Committee -- (S) Taxation	03/12/2019	Exempt certain shooting ranges from property taxation
HB 269 ●	LC1874	Derek Skees (R) HD 11	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Constitutional amendment for taxpayer protection act to limit tax types
HB 300 ●	LC0137	Kerry White (R) HD 64	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Generally revise taxes and the distribution of revenue through sales tax
HB 320 ●	LC2405	Bill Mercer (R) HD 46	Chapter Number Assigned	04/01/2019	Generally revise laws related to tax-advantaged savings plans
HB 377 ●	LC1643	Matt Regier (R) HD 4	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revoke property tax exemption for payment of excessive compensation
HB 404 ●	LC3127	Joshua Kassmier (R) HD 27	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise the itemized deduction for medical expenses
HB 458 ●	LC1476	Connie Keogh (D) HD 91	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise tax laws related to opportunity zones
HB 646 ●	LC2133	Andrea Olsen (D) HD 100	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Provide tax credit for purchase of a gun safe
HB 651 ●	LC0179	Mary Ann Dunwell (D) HD 84	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise property tax on intangible personal property

HB 673 ●	LC1568	Daniel Zolnikov (R) HD 45	(S) Hearing -- (S) Taxation	04/10/2019; 9:00 AM, Rm 405	Constitutional amendment to prohibit or limit tax increases on appeal
HB 697 ●	LC1456	Jim Hamilton (D) HD 61	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise individual income tax laws
HB 702 ●	LC1458	Joel G Krautter (R) HD 35	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Establish angel investor/venture capital and business income tax credits
HB 705 ●	LC2820	Thomas Winter (D) HD 96	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Establish state corporate tax disclosure laws
HB 706 ●	LC2811	Thomas Winter (D) HD 96	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise individual income tax credits
HB 707 ●	LC0118	Kim Abbott (D) HD 83	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise capital gains tax credit
HB 723 ●	LC3297	Dave Fern (D) HD 5	(S) Hearing -- (S) Taxation	04/09/2019; 8:00 AM, Rm 405	Provide for review of income tax credits
HJ 35 ●	LC3298	Alan Redfield (R) HD 59	(H) Scheduled for 3rd Reading	04/05/2019	Interim study of state and local tax policy
SB 111 ●	LC1310	Mark Blasdel (R) SD 4	(H) Scheduled for 2nd Reading	04/05/2019	Extend termination date of qualified endowment tax credit
SB 141 ●	LC1514	Dick Barrett (D) SD 45	(S) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Repeal water's-edge election for corporate income tax
SB 142 ●	LC1513	Dick Barrett (D) SD 45	(S) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise tax haven list for corporate income tax purposes
SB 145 ●	LC1989	Brian Hoven (R) SD 13	(S) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise income tax laws related to married taxpayers
SB 152 ●	LC2898	Dick Barrett (D) SD 45	(H) Tabled in Committee -- (H) Taxation	04/04/2019	Repeal sunset on 6-mill university levy
SB 189 ●	LC0520	Dick Barrett (D) SD 45	(S) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Establish a carbon tax and distribute revenue
SB 207 ●	LC2347	Tom Jacobson (D) SD 11	Chapter Number Assigned	04/03/2019	Provide taxpayer election to contribute to ABLE and education savings accounts
SB 208 ●	LC1216	Tom Jacobson (D) SD 11	(S) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Provide tax credit for student loan payments
SB 217 ●	LC1580	David Howard (R) SD 29	(S) Signed by President	04/02/2019	Revise taxation of security income

SB 237 ●	LC0546	Albert Olszewski (R) SD 6	(S) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Provide a tax credit for individual health insurance premiums
SB 266 ●	LC2038	Mark Blasdel (R) SD 4	(H) Hearing -- (H) Taxation	04/05/2019; 9:00 AM, Rm 152	Revise taxation to promote new business and economic activity
SB 337 ●	LC1155	Jeffrey W Welborn (R) SD 36	(H) Hearing -- (H) Taxation	04/10/2019; 8:00 AM, Rm 152	Revise income tax credit for alternative energy generation
SB 342 ●	LC3005	David Howard (R) SD 29	(S) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Referendum to revise taxation of social security income

License Bills

Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title
HB 105 ●	LC0280	Katie Sullivan (D) HD 89	Chapter Number Assigned	03/20/2019	Revise process for out-of-state licensure for professional licensing boards
SB 75 ●	LC0310	Gene Vuckovich (D) SD 39	Chapter Number Assigned	03/07/2019	Revise laws related to the Board of Public Accountants
HB 581 ●	LC0613	Casey Knudsen (R) HD 33	(H) Signed by Speaker	04/01/2019	Requiring timely licensure by professional, occupational boards
SB 347 ●	LC3070	Roger Webb (R) SD 23	(S) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise occupational licensing laws for those with criminal convictions
SJ 18 ●	LC2482	Diane Sands (D) SD 49	(S) Committee Report-- Bill Passed -- (S) Judiciary	03/22/2019	Interim study of occupational licensing barriers for criminal conviction

Other Bills

Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title
HB 108 ●	LC0262	Gordon Pierson (D) HD 78	Chapter Number Assigned	02/28/2019	Clarify reporting requirements for escrow businesses
HB 240 ●	LC1459	Jim Hamilton (D) HD 61	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise reporting requirements for third-party settlement organizations

HB 405 ●	LC1034	Joel G Krautter (R) HD 35	(S) Hearing -- (S) Business, Labor, and Economic Affairs	04/11/2019; 8:30 AM, Rm 422	Create catch and keep program for rural economic development
HB 584 ●	LC3041	Shane A Morigeau (D) HD 95	(S) Returned to House	04/04/2019	Generally revise laws relating to cryptocurrency
HB 630 ●	LC3042	Shane A Morigeau (D) HD 95	(S) Hearing -- (S) Taxation	04/05/2019; 8:00 AM, Rm 405	Revise laws related to cryptocurrency IRS guidance
HB 677 ●	LC2686	Jessica Karjala (D) HD 48	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Require corporations and LLCs to disclose beneficial owners
SB 2 ●	LC0125	Margaret (Margie) MacDonald (D) SD 26	Chapter Number Assigned	03/20/2019	Allow government accounting standards to include DOA framework
SB 19 ●	LC0129	Roger Webb (R) SD 23	(S) Missed Deadline for General Bill Transmittal*	03/01/2019	Revise laws related to local government budgeting and accounting

Keep an eye on the companion taxes. Consider creating a video – Jon has examples of videos others have created to help educate on pros and cons.