

## April 8th, 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
HB715	LC0345	Llew Jones (R) HD 18	(S) Referred to Committee	04/04/2019	Generally revise laws related to state finance and provide for fiscal studies

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### Reports from last week's hearings

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

Good hearing many proponents, no opponents. Questions revolved around who should be included and if funding needs to be added to compensate the members of the committee. The committee passed the bill after some additional debate around who should be on the committee. The point was made that the committee meetings will be open to the public so any interested parties can be part of the process.

#### **SB170 – Revise elderly homeowner/renter income tax credit (Brian Hoven)**

Complicated calculation, bill is trying to adjust tables to reduce the tax on a specific group of people who are among the most needy in the state. DOR opposed due to cost and proposed approving the study and credit review bills instead of this bill.

#### **HB144 – Eliminate certain tax credits (Alan Redfield)**

Interesting hearing, one opponent asked that the bill mandating a review be approved instead of this bill. Questions focused on the process of selecting which credits are being eliminated. The capital gains credit was also discussed.

#### **HB630 – Exempt virtual currency from property taxation (Shane Morigeau)**

Hearing centered on the need for the law and how it would entice businesses to locate in Montana. The concept is by providing legislative certainty it shows these businesses that they can locate here and not worry about their virtual assets being a target of future taxation as the industry grows.

**HB636 – Revise laws related to protested taxes (Llew Jones)**

Good hearing the local governments support the bill, opponents were against the penalty for losing a protest.

**SB266 – Revise taxation to promote new business and economic activity (Mark Blasdel)**

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**This week's hearings**

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**Monday**

House Taxation – Room 152, 9am

SB239 – Provide for moratorium on property taxes for broadband fiber and cable (Jason Ellsworth)

SB245 – Establish commercial property assessed clean energy program (Mary McNally)

**Tuesday**

Senate Taxation – Room 405, 8am

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

HB293 – Provide for film tax credits (Wylie Galt)

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

House Taxation – Room 152, 9am

SB265 – Generally revise medical marijuana laws (Tom Jacobson)

SB321 – Revise laws pertaining to targeted economic development districts (Brian Hoven)

SB328 – Authorize local abatement of coal gross proceeds tax for surface mines (Tom Richmond)

**Wednesday**

Senate Taxation – Room 405, 9am

HB656 - Generally revise oil and gas tax and distribution laws (Joel Krautter)

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

HB733 – Revise temporary exemption for certain tribal property (Greg Hertz)

House Taxation – Room 152, 9am

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

SB338 – Provide for construction of the Montana Heritage Center and create museum grants (Terry Gauthier)

SB346 – Generally revise motor vehicle laws (Steve Fitzpatrick)

SB360 – Revise sales tax on rental cars (Tom Jacobson)

**Thursday**

Senate Business, Labor, and Economic Affairs – Room 422, 8:30am

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

**Friday**

**Saturday**

**Tax Bills**

Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title
<a href="#">HB 72</a> ●	LC0172	Marilyn Marler (D) HD 90	Chapter Number Assigned	02/28/2019	Clarify penalty and interest laws
<a href="#">HB 88</a> ●	LC0090	Kim Abbott (D) HD 83	Chapter Number Assigned	02/28/2019	Revise 529 ABLE account laws
<a href="#">HB 130</a> ●	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
<a href="#">HB 144</a> ●	LC1390	Alan Redfield (R) HD 59	(S) Hearing -- (S) Taxation	04/05/2019; 8:00 AM, Rm 405	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) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Establish a carbon tax and distribute revenue
<a href="#">HB 216</a> ●	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
<a href="#">HB 226</a> ●	LC0618	Brad Tschida (R) HD 97	(S) Tabled in Committee -- (S) Taxation	03/12/2019	Exempt certain shooting ranges from property taxation
<a href="#">HB 269</a> ●	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
<a href="#">HB 300</a> ●	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
<a href="#">HB 320</a> ●	LC2405	Bill Mercer (R) HD 46	Chapter Number Assigned	04/01/2019	Generally revise laws related to tax-advantaged savings plans
<a href="#">HB 377</a> ●	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

<a href="#">HB 404</a> ●	LC3127	Joshua Kassmier (R) HD 27	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise the itemized deduction for medical expenses
<a href="#">HB 458</a> ●	LC1476	Connie Keogh (D) HD 91	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise tax laws related to opportunity zones
<a href="#">HB 646</a> ●	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
<a href="#">HB 651</a> ●	LC0179	Mary Ann Dunwell (D) HD 84	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise property tax on intangible personal property
<a href="#">HB 673</a> ●	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
<a href="#">HB 697</a> ●	LC1456	Jim Hamilton (D) HD 61	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise individual income tax laws
<a href="#">HB 702</a> ●	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
<a href="#">HB 705</a> ●	LC2820	Thomas Winter (D) HD 96	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Establish state corporate tax disclosure laws
<a href="#">HB 706</a> ●	LC2811	Thomas Winter (D) HD 96	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise individual income tax credits
<a href="#">HB 707</a> ●	LC0118	Kim Abbott (D) HD 83	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise capital gains tax credit
<a href="#">HB 723</a> ●	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
<a href="#">HJ 35</a> ●	LC3298	Alan Redfield (R) HD 59	(H) Scheduled for 3rd Reading	04/05/2019	Interim study of state and local tax policy
<a href="#">SB 111</a> ●	LC1310	Mark Blasdel (R) SD 4	(H) Scheduled for 2nd Reading	04/05/2019	Extend termination date of qualified endowment tax credit
<a href="#">SB 141</a> ●	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
<a href="#">SB 142</a> ●	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
<a href="#">SB 145</a> ●	LC1989	Brian Hoven (R) SD 13	(S) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise income tax laws related to married taxpayers
<a href="#">SB 152</a> ●	LC2898	Dick Barrett (D) SD 45	(H) Tabled in Committee -- (H) Taxation	04/04/2019	Repeal sunset on 6-mill university levy

<a href="#">SB 189</a> ●	LC0520	Dick Barrett (D) SD 45	(S) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Establish a carbon tax and distribute revenue
<a href="#">SB 207</a> ●	LC2347	Tom Jacobson (D) SD 11	Chapter Number Assigned	04/03/2019	Provide taxpayer election to contribute to ABLE and education savings accounts
<a href="#">SB 208</a> ●	LC1216	Tom Jacobson (D) SD 11	(S) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Provide tax credit for student loan payments
<a href="#">SB 217</a> ●	LC1580	David Howard (R) SD 29	(S) Signed by President	04/02/2019	Revise taxation of security income
<a href="#">SB 237</a> ●	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
<a href="#">SB 266</a> ●	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
<a href="#">SB 337</a> ●	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
<a href="#">SB 342</a> ●	LC3005	David Howard (R) SD 29	(S) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Referendum to revise taxation of social security income

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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	Chapter Number Assigned	03/20/2019	Revise process for out-of-state licensure for professional licensing boards
<a href="#">SB 75</a> ●	LC0310	Gene Vuckovich (D) SD 39	Chapter Number Assigned	03/07/2019	Revise laws related to the Board of Public Accountants
<a href="#">HB 581</a> ●	LC0613	Casey Knudsen (R) HD 33	(H) Signed by Speaker	04/01/2019	Requiring timely licensure by professional, occupational boards
<a href="#">SB 347</a> ●	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
<a href="#">SJ 18</a> ●	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

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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	Chapter Number Assigned	02/28/2019	Clarify reporting requirements for escrow businesses
<a href="#">HB 240</a> ●	LC1459	Jim Hamilton (D) HD 61	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Revise reporting requirements for third-party settlement organizations
<a href="#">HB 405</a> ●	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
<a href="#">HB 584</a> ●	LC3041	Shane A Morigeau (D) HD 95	(S) Returned to House	04/04/2019	Generally revise laws relating to cryptocurrency
<a href="#">HB 630</a> ●	LC3042	Shane A Morigeau (D) HD 95	(S) Hearing -- (S) Taxation	04/05/2019; 8:00 AM, Rm 405	Revise laws related to cryptocurrency <a href="#">IRS guidance</a>
<a href="#">HB 677</a> ●	LC2686	Jessica Karjala (D) HD 48	(H) Missed Deadline for Revenue Bill Transmittal*	04/01/2019	Require corporations and LLCs to disclose beneficial owners
<a href="#">SB 2</a> ●	LC0125	Margaret (Margie) MacDonald (D) SD 26	Chapter Number Assigned	03/20/2019	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*	03/01/2019	Revise laws related to local government budgeting and accounting