

**March 18th, 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 650</a>	LC0594	Mary Ann Dunwell (D) HD 84	(H) Referred to Committee -- (H) Taxation	03/11/2019	Generally revise alcohol taxation
<a href="#">HB 651</a>	LC0179	Mary Ann Dunwell (D) HD 84	(H) Referred to Committee -- (H) Taxation	03/11/2019	Revise property tax on intangible personal property
<a href="#">HB 656</a>  	LC1861	Joel G Krautter (R) HD 35	(H) Introduced	03/13/2019	Generally revise oil and gas tax and distribution laws
<a href="#">SB 328</a>  	LC1015	Tom Richmond (R) SD 28	(S) Introduced	03/13/2019	Authorize local abatement of coal gross proceeds tax for surface mines
<a href="#">SB 332</a>  	LC0420	Roger Webb (R) SD 23	(S) Introduced	03/13/2019	Revise taxes on sale or use of accommodations

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**Reports from last week's hearings**

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

Hearing had several proponents pointing to the need to entice people to move to rural areas. No opponents, questions from the committee were addressed.

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

The bill's sponsor is now saying that Social Security income is triple taxed. Once when you initially pay into the system, once by the federal government, and once by the state. DOR opposed and pointed out the benefit would go to higher earners.

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

Quick hearing the issue was slow response in the past. The department explained last year there was restructuring that put many board behind. This bill ensures that if that happens again the applicants will be notified of the issue.

**SB111 – Extend termination date of qualified endowment tax credit (Mark Blasdel)**

Quick hearing, the prior bill ran long so they rushed through this one. A few proponents talked about the impact, then no opponents or questions from the committee.

**SB207 – Provide taxpayer election to contribute to ABLE and education savings accounts (Tom Jacobson)**

Good hearing talked about the people needing these accounts typically only having extra money when they get a tax refund.

**HB425 – Revise and make permanent Medicaid expansion (Mary Caferro)**

**2015 HB 154 - Review income tax credits (House Tax Committee)**

House Tax made a Resolution to bring 2015’s House Bill 154 back and reintroduce it as a committee bill. This is the bill that puts a sunset on every tax credit.

**Tax Study Bill**

Representative Fern asked for a resolution to be drafter regarding an interim study of the Montana Tax System.

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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.

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This week’s hearings

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**Monday**

**Tuesday**

Senate Taxation – Room 405, 8am

HB489 – Repeal certificate of public advantage (Matt Regier)

HB514 – Provide for check the box election on informal property tax appeals (Kimberly Dudik)

**Wednesday**

Senate Taxation – Room 405, 8am

HB394 – Revise property tax appraisal and tax appeal process (Greg Hertz)

HB462 – Revise administration of tax increment financing districts (Tom Burnett)

HB527 – Revise laws related to affordable housing tax exemptions (Zach Brown)

House Taxation – Room 152, 9am

SB253 – Revise the tax lien and tax deed process for residential property (Cary Smith)

**Thursday**

House Taxation – Room 152, 9am

SB178 – Exempt hemp processing equipment from taxation (Tom Jacobson)

HJ2 – Revenue estimating resolution (Alan Redfield)

**Friday**

House Taxation – Room 152, 9am

SB152 – Repeal sunset on 6-mill university levy (Dick Barrett)

HB630 – Revise laws related to cryptocurrency (Shane Morigeau)

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

**Saturday**

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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 ABLÉ 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) 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) 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) Scheduled for 3rd Reading	03/15/2019	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="#">HB 646</a> ●	LC2133	Andrea Olsen (D) HD 100	(H) Hearing -- (H) Taxation	03/26/2019; 9:00 AM, Rm 152	Provide tax credit for purchase of a gun safe
<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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<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="#">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="#">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

199A – Walt curious if there is any interest from other groups (tax groups, chamber, etc. Jon running out of time for this session.

Committee Bills (likely to be posted later this week)

LC 3298 – Support

LC3297 – Informational witness