

February 25, 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

	Support
	Monitor
	Oppose
	Ignore

Newly Introduced

Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title
HB 523	LC1202	Katie Sullivan (D) HD 89	(H) Hearing -- (H) Business and Labor	02/22/2019; 8:00 AM, Rm 172	Revise state trade and marketing promotion activities
HB 527	LC3218	Zach Brown (D) HD 63	(H) Hearing -- (H) Taxation	02/22/2019; 9:00 AM, Rm 152	Revise laws related to affordable housing tax exemptions
HB 581	LC0613	Casey Knudsen (R) HD 33	(H) Referred to Committee -- (H) Business and Labor	02/20/2019	Requiring timely licensure by professional, occupational boards
HB 584	LC3041	Shane A Morigeau (D) HD 95	(H) Hearing -- (H) Energy, Technology and Federal Relations	02/25/2019; 3:00 PM, Rm 472	Generally revise laws relating to cryptocurrency
SB 265	LC1214	Tom Jacobson (D) SD 11	(S) Hearing -- (S) Taxation	02/22/2019; 8:00 AM, Rm 405	Generally revise medical marijuana laws
SB 266	LC2038	Mark Blasdel (R) SD 4	(S) Referred to Committee -- (S) Taxation	02/15/2019	Revise taxation to promote new business and economic activity
SB 302	LC3271	John Esp (R) SD 30	(S) Hearing -- (S) Judiciary	02/22/2019; 9:00 AM, Rm 303	Generally revise laws related to local government budgeting and accounting

Reports from last week's hearings

SB237 – Provide a tax credit for individual health insurance premiums (Albert Olszewski)

Bill would create a credit for people who buy their health insurance on the individual market, the credit would only apply to premium paid by the individual. Since employer paid insurance is pre-tax the sponsor and proponents talked about how this is unfair for those buying on the individual market who much purchase with post tax dollars. Opposition came from the cost of the change.

HB404 – Revise the itemized deduction for medical expenses (Joshua Kassmier)

Would allow to deduct more health costs. Opposition comes from the cost of the change. Of note the committee again discussed the need to look at the overall tax system.

HB 105 - Revise process for out-of-state licensure for professional licensing boards (Katie Sullivan)

Similar to hearing in House. No opponents and few questions from the committee.

HB523 – Revise state trade and marketing promotion activities (Katie Sullivan)

Will report on hearing in meeting. Interest in this bill stems from portion looking to promote Montana jobs to people living in other states. MSCPA has done this for CPA jobs for years, we are also looking into the future of rural accounting in Montana, this bill mentions promoting rural areas.

SB302 - Generally revise laws related to local government budgeting and accounting

Will report on hearing in meeting. This is another bill related to local government audits.

HB458 - Revise tax laws related to opportunity zones

Aligns state with federal on opportunity zones which they said are a new option. 1400 Z 2 provision in new tax code similar to a 1031 exchange. Take capital gain invest in zone that improves the property. Don't pay Federal capital gains till 2030 and get a reduction in the liability. If hold asset for 10 years the gain on the asset is tax free for that gain not the initial capital gain. Most of the questions surrounded selection of the opportunity zones.

Requests

Medicare Expansion – A group asked if MSCPA would support an effort to renew the Medicare Expansion. The group is NOT backing a particular bill, but is trying to get a group of businesses to support the idea that Medicare Expansion is good for businesses.

HB405 – Joel G Krautter (R) HD 35 from Sidney asked if we would support this bill. This bill would provide property tax incentives for people moving to rural counties.

This week's hearings

Monday

Senate Taxation – Room 405, 9am

HB226 – Exempt certain shooting ranges from property taxation (Brad Tschida)

HB232 – Revise assessment of taxes during condemnation proceedings (Bill Mercer)

House Energy, Technology and Federal Relations – Room 472, 3:00 PM
[HB584](#) - Generally revise laws relating to cryptocurrency (Shane A Morigeau)

Senate Finance & Claims
[SB217](#) – Revise taxation of social security income

Business & Labor
[HB581](#) – Requiring timely licensure by professional, occupational boards

Tuesday
Senate Taxation – Room 405, 8am
[HB288](#) – Generally revise Achieving Better Life Experience Act (Mary Caferro)

House Taxation – Room 152, 9am
[HB507](#) – Revise property taxation and classification of qualified data centers (Edward Buttrey)

Wednesday
House Taxation – Room 152, 9am
[HB435](#) – Provide for gateway local option tax (Laurie Bishop)

Thursday

Friday

Saturday

Tax Bills

Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title
HB 72 ●	LC0172	Marilyn Marler (D) HD 90	(H) Signed by Speaker	02/20/2019	Clarify penalty and interest laws
HB 88 ●	LC0090	Kim Abbott (D) HD 83	(H) Returned from Enrolling	02/20/2019	Revise 529 ABLÉ account laws
HB 130 ●	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
HB 144 ●	LC1390	Alan Redfield (R) HD 59	(H) Hearing -- (H) Taxation	01/24/2019; 9:00 AM, Rm 152	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) Tabled in Committee* -- (H) Taxation	02/08/2019	Establish a carbon tax and distribute revenue

HB 216 ●	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
HB 226 ●	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
HB 269 ●	LC1874	Derek Skees (R) HD 11	(H) 2nd Reading Not Passed*	02/14/2019	Constitutional amendment for taxpayer protection act to limit tax types
HB 300 ●	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
HB 320 ●	LC2405	Bill Mercer (R) HD 46	(S) Referred to Committee -- (S) Business, Labor, and Economic Affairs	02/19/2019	Generally revise laws related to tax-advantaged savings plans
HB 377 ●	LC1643	Matt Regier (R) HD 4	(H) Tabled in Committee* -- (H) Taxation	02/15/2019	Revoke property tax exemption for payment of excessive compensation
HB 404 ●	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
HB 458 ●	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
SB 111 ●	LC1310	Mark Blasdel (R) SD 4	(H) Referred to Committee -- (H) Taxation	02/14/2019	Extend termination date of qualified endowment tax credit
SB 141 ●	LC1514	Dick Barrett (D) SD 45	(S) Tabled in Committee* -- (S) Taxation	02/12/2019	Repeal water's-edge election for corporate income tax
SB 142 ●	LC1513	Dick Barrett (D) SD 45	(S) Committee Report--Bill Passed -- (S) Taxation	02/12/2019	Revise tax haven list for corporate income tax purposes
SB 145 ●	LC1989	Brian Hoven (R) SD 13	(S) Tabled in Committee* -- (S) Taxation	01/30/2019	Revise income tax laws related to married taxpayers
SB 189 ●	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
SB 207 ●	LC2347	Tom Jacobson (D) SD 11	(S) Scheduled for 3rd Reading	02/21/2019	Provide taxpayer election to contribute to ABLE and education savings accounts
SB 217 ●	LC1580	David Howard (R) SD 29	(S) Rereferred to Committee -- (S) Finance and Claims	02/21/2019	Revise taxation of security income
SB 237 ●	LC0546	Albert Olszewski (R) SD 6	(S) Hearing -- (S) Taxation	02/19/2019; 8:00 AM, Rm 405	Provide a tax credit for individual health insurance premiums

Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title
HB 105 ●	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
SB 75 ●	LC0310	Gene Vuckovich (D) SD 39	(S) Returned from Enrolling	02/21/2019	Revise laws related to the Board of Public Accountants

Other Bills

Bill Number	LC Number	Primary Sponsor	Status	Status Date	Short Title
HB 108 ●	LC0262	Gordon Pierson (D) HD 78	(H) Signed by Speaker	02/20/2019	Clarify reporting requirements for escrow businesses
HB 240 ●	LC1459	Jim Hamilton (D) HD 61	(H) Tabled in Committee* -- (H) Taxation	02/08/2019	Revise reporting requirements for third-party settlement organizations
HB 405 ●	LC1034	Joel G Krautter (R) HD 35	(H) Hearing -- (H) Business and Labor	03/08/2019; 8:30 AM, Rm 172	Create catch and keep program for rural economic development
SB 2 ●	LC0125	Margaret (Margie) MacDonald (D) SD 26	(H) Taken from 2nd Reading; Rereferred to Committee -- (H) Local Government	02/13/201	Allow government accounting standards to include DOA framework
SB 19 ●	LC0129	Roger Webb (R) SD 23	(S) Tabled in Committee* -- (S) Judiciary	02/15/2019	Revise laws related to local government budgeting and accounting
SB 208 ●	LC1216	Tom Jacobson (D) SD 11	(S) Tabled in Committee* -- (S) Taxation	02/15/2019	Provide tax credit for student loan payments