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**REVENUE INTERIM COMMITTEE**  
**67th Montana Legislature**

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**SENATE MEMBERS**

Duane Ankney  
Dick Barrett  
Mark Blasdel  
Jill Cohenour  
Brian Hoven  
Susan Webber

**HOUSE MEMBERS**

Becky Beard  
Zach Brown  
John Fuller  
Jim Hamilton  
Marilyn Marler  
Alan Redfield

**COMMITTEE STAFF**

Megan Moore - Research Analyst  
Jaret Coles - Attorney  
Laura Sherley - Secretary

**MINUTES LOG**

August 25, 2020

11:28 AM

Video Conference

Please note: This document is a Minutes Log and provides annotation of the time elapsed between the beginning of the meeting and the time at which the item was presented or discussed, a motion was made, or a vote was taken. The narrative presented here is provided only as a guide to the audio or video recording of the meeting. The official discussion, motion, or vote is available on the audio or video archive of this meeting. The Legislature does not prepare a transcript of the meeting activities. The time designation may be used to locate the referenced discussion on the audio or video recording of this meeting.

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**ROLL CALL**

**Members Present:**

Rep. Alan Redfield, Chair (R)  
Sen. Dick Barrett, Vice Chair (D)  
Sen. Duane Ankney (R)  
Sen. Mark Blasdel (R)  
Sen. Jill Cohenour (D)  
Sen. Brian Hoven (R)  
Sen. Susan Webber (D)

Rep. Becky Beard (R)  
Rep. Zach Brown (D)  
Rep. John Fuller (R)  
Rep. Jim Hamilton (D)  
Rep. Marilyn Marler (D)

**Staff Present:**

Megan Moore, Research Analyst  
Jaret Coles, Attorney  
Laura Sherley, Secretary

**COMMITTEE BUSINESS SUMMARY**

The committee:

- recommended retaining the elderly homeowner and renter tax credit; and
- asked staff to work with the Department of Revenue to prepare a draft bill for the September meeting to address recommendations of the legislative audit of short-term lodging and rental car taxes.

**INCOME TAX CREDIT REVIEW: ELDERLY HOMEOWNER AND RENTER TAX CREDIT  
Reminder of tax credit review duty**

11:29:26 Ms. Moore

**Committee questions and discussion**

11:30:08 Sen. Barrett commented on how the circuit breaker tax credit would impact the elderly homeowner and renter tax credit and asked if the elderly homeowner and renter tax credit has a sunset date.

11:31:55 Sen. Cohenour moved to retain the elderly homeowner credit.

**Public comment**

11:33:57 None

**Vote:**

11:34:42 Passed 7 - 5 by roll call vote with Rep. Redfield, Rep. Beard, Rep. Fuller, Sen. Ankney, and Sen. Blasdel, voting no.

**LEGISLATIVE AUDIT: SHORT-TERM LODGING AND RENTAL VEHICLE TAXES: KEEPING PACE WITH AN EVOLVING MARKETPLACE**

**Overview of audit**

11:35:50 John Harrington ([Exhibit 1](#)) ([Exhibit 2](#))

**Committee questions and discussion**

11:56:50 Rep. Hamilton asked if the platform reports the amount of revenue that the seller generated.

**Public comment**

11:59:29 Stuart Doggett, Montana Lodging and Hospitality Association

12:02:21 Gene Walborn, Department of Revenue

**GENERAL PUBLIC COMMENT ON ANY TOPIC WITHING THE COMMITTEE'S JURISDICTION**

12:05:27 None

**NEXT MEETING**

12:05:30 Rep. Redfield asked Ms. Moore to work with DOR on their proposed legislation.

12:06:14 Ms. Moore reminded the committee of the discussion needed on the November meeting date.

12:06:52 Sen. Hoven commented on the work of the staff.

**ADJOURNMENT**

12:07:19 Rep. Redfield adjourned the meeting at 12:07 p.m.