

## MINUTES

### MONTANA HOUSE OF REPRESENTATIVES 59th LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

**Call to Order:** By **VICE CHAIRMAN GARY BRANAE**, on February 15, 2005 at 8:00 A.M., in Room 152 Capitol.

#### ROLL CALL

**Members Present:**

Rep. Karl Waitschies, Chairman (R)  
Rep. Gary Branae, Vice Chairman (D)  
Rep. Bob Lake, Vice Chairman (R)  
Rep. John Balyeat (R)  
Rep. Norma Bixby (D)  
Rep. Edward B. Butcher (R)  
Rep. Jill Cohenour (D)  
Rep. Tom Facey (D)  
Rep. Wanda Grinde (D)  
Rep. George G. Groesbeck (D)  
Rep. Dennis Himmelberger (R)  
Rep. Carol Lambert (R)  
Rep. Dave McAlpin (D)  
Rep. Jim Peterson (R)  
Rep. John (Jack) W. Ross (R)  
Rep. Scott Sales (R)  
Rep. Bill Warden (R)

**Members Excused:** Rep. Margaret H. Campbell (D)

**Members Absent:** Rep. Holly Raser (D)  
Rep. Brady Wiseman (D)

**Staff Present:** Jeff Martin, Legislative Branch  
Debra Polhemus, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: HB 433, 2/9/2005; HB 592, 2/9/2005  
Executive Action: HB 511; HB 513; HB 485

**HEARING ON HB 592****Opening Statement by Sponsor:**

00:01:13 **REP. KARL WAITSCHIES (R), HD 36**, opened the hearing on **HB 592**, Standardize penalty and interest calculations for taxes.

**Proponents' Testimony:**

00:05:03 Barbara Ranf, Montana Chamber of Commerce, Montana Taxpayers Association, and Billings Chamber of Commerce

**Opponents' Testimony:**

00:06:08 Dan Bucks, Director of Revenue, Montana Department of Revenue

00:16:03 Neil Peterson, Montana Department of Revenue

[EXHIBIT \(tah37a01\)](#)

[EXHIBIT \(tah37a02\)](#)

**Informational Testimony:**

00:21:07 Joe Shevlin, CPA,, Montana Society of CPA's

**Questions from Committee Members and Responses:**

00:26:40 **REP. BUTCHER**

00:29:50 **REP. PETERSON**

00:36:39 **REP. SALES**

00:41:21 **REP. WARDEN**

00:44:19 **REP. BALYEAT**

00:48:26 **REP. LAKE**

00:57:15 **REP. COHENOUR**

01:02:24 **REP. BUTCHER**

01:08:10 **REP. LAMBERT**

**Closing by Sponsor:**

01:11:24 **REP. KARL WAITSCHIES (R), HD 36** closed the hearing on **HB 592**.

**HEARING ON HB 433****Opening Statement by Sponsor:**

01:14:23 **REP. CAROL LAMBERT (R), HD 39**, opened the hearing on **HB 433**, Uniform interest assessment for violation of tax provisions.

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**Proponents' Testimony:** None.

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**Opponents' Testimony:** None.

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**Informational Testimony:**

01:18:06 Neil Peterson, Montana Department of Revenue

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**Questions from Committee Members and Responses:**

01:18:28 REP. WAITSCHIES

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**Closing by Sponsor:**

01:19:16 REP. CAROL LAMBERT (R), HD 39 closed the hearing on HB 433.

01:19:48 Break

01:40:32 Resume

**EXECUTIVE ACTION ON HB 511**

01:42:45 **Motion:** REP. BRANAE moved that HB 511 DO PASS.

01:43:29 **Motion:** REP. BRANAE moved that HB 511 BE AMENDED.  
[EXHIBIT \(tah37a03\)](#)

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**Discussion:**

01:43:47 Jeff Martin, Legislative Services Division

01:45:28 REP. FACEY

01:46:18 REP. PETERSON

01:48:51 REP. WISEMAN

01:49:47 REP. COHENOUR

01:50:21 **Vote:** Motion carried unanimously by roll call vote with REPS. CAMPBELL, RASER and McALPIN voting by proxy.

01:51:35 **Motion:** REP. FACEY moved that HB 511 DO PASS AS AMENDED.

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**Discussion:**

01:51:47 REP. FACEY

01:54:07 REP. HIMMELBERGER

01:55:00 REP. GROESBECK

01:55:32 REP. PETERSON

01:56:33 CHAIRMAN WAITSCHIES

01:57:25 **Vote:** Motion failed 7-13 by roll call vote with REPS. BIXBY, CAMPBELL, GRINDE, GROESBECK, McALPIN, RASER, and WISEMAN voting aye and REPS. CAMPBELL, McALPIN and RASER voting by proxy.

01:58:39 **Motion:** REP. LAKE moved that HB 511 BE TABLED AND THE VOTE REVERSED. Motion carried by voice vote.

**EXECUTIVE ACTION ON HB 513**

01:59:11 **Motion:** REP. LAMBERT moved that HB 513 DO PASS.

**Discussion:**

01:59:23 REP. COHENOUR  
02:00:26 REP. SALES  
02:00:57 REP. BRANAE  
02:01:16 REP. FACEY  
02:01:56 REP. WISEMAN  
02:02:28 REP. LAMBERT  
02:02:59 REP. LAKE

02:03:30 **Vote:** Motion carried 19-1 by roll call vote with REP. SALES voting no and REP. McALPIN voting by proxy.

**EXECUTIVE ACTION ON HB 485**

02:04:54 **Motion:** REP. LAKE moved that HB 485 DO PASS.

**Discussion:**

02:05:13 REP. BALYEAT  
02:05:48 REP. COHENOUR  
02:06:19 REP. ROSS

02:06:40 **Vote:** Motion failed 1-19 by roll call vote with REP. HIMMELBERGER voting aye and REP. McALPIN voting by proxy.

02:08:18 **Motion:** REP. LAKE moved that HB 485 BE TABLED AND THE VOTE REVERSED. Motion carried by voice vote.

02:08:45 The committee considered Executive Action on HB 569.

**Discussion:**

02:08:53 REP. FACEY  
02:09:44 REP. COHENOUR

02:10:30 REP. FACEY and REP. BALYEAT will work together to review issues.

02:12:23

**ADJOURNMENT**

Adjournment: 10:20 A.M.

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REP. KARL WAITSCHIES, Chairman

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DEBRA POLHEMUS, Secretary

KW/dp

Additional Exhibits:

**EXHIBIT ([tah37aad0.PDF](#))**