

**MINUTES**

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

**COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN KARL WAITSCHIES**, on April 13, 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. Norma Bixby (D)  
Rep. Edward B. Butcher (R)  
Rep. Margaret H. Campbell (D)  
Rep. Jill Cohenour (D)  
Rep. Tom Facey (D)  
Rep. Wanda Grinde (D)  
Rep. Dennis Himmelberger (R)  
Rep. Carol Lambert (R)  
Rep. Dave McAlpin (D)  
Rep. Jim Peterson (R)  
Rep. Holly Raser (D)  
Rep. John (Jack) W. Ross (R)  
Rep. Scott Sales (R)  
Rep. Bill Warden (R)  
Rep. Brady Wiseman (D)

**Members Excused:** None.

**Members Absent:** Rep. John Balyeat (R)  
Rep. George G. Groesbeck (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: SB 516, 4/8/2005; HJ 43, 4/8/2005;  
SB 520, 4/7/2005

Executive Action:

**HEARING ON HJ 43****Opening Statement by Sponsor:**

00:01:14 **REP. JIM PETERSON (R), HD 30**, opened the hearing on **HJ 43**, Resolution to study the classification and valuation of agricultural land.

**Proponents' Testimony:**

00:03:09 Nancy Schlepp, Montana Farm Bureau Federation  
00:03:27 Barbara Broberg, Montana Women Involved in Farm Economics  
00:03:50 Chris Christians, Montana Farmer's Union  
00:04:32 Steve Snezek, Montana Grain Growers Association  
00:05:01 Mary Whittinghill, Montana Taxpayers Association  
00:05:21 Webb Brown, Montana Chamber of Commerce

**Opponents' Testimony:** None.

**Informational Testimony:**

00:05:59 Dolores Cooney, Montana Department of Revenue

**Questions from Committee Members and Responses:**

00:06:13 **REP. WISEMAN**

**Closing by Sponsor:**

00:07:31 **REP. JIM PETERSON (R), HD 30** closed the hearing on **HJ 43**.

**HEARING ON SB 516****Opening Statement by Sponsor:**

00:12:20 **SEN. KIM GILLAN (D), SD 24**, opened the hearing on **SB 516**, Revise certain tax appeal and penalty provisions.

**Proponents' Testimony:**

00:16:52 Ronda Carpenter-Wiggers, representing Montana County Treasurers Association

**EXHIBIT (tah79a01)**

00:26:54 Mary Whittinghill, Montana Taxpayers Association  
00:29:25 L. Harold Blattie, Executive Director, Montana Association of Counties

**Opponents' Testimony:**

00:34:35 Dan Bucks, Director, Montana Department of Revenue  
00:48:04 Brendan R. Beatty, Counsel, Montana Department of Revenue

**Informational Testimony:**

00:58:50 Greg Thornquist, Chairman, State Tax Appeal Board

**Questions from Committee Members and Responses:**

00:59:11 REP. LAMBERT  
01:03:02 REP. ROSS  
01:04:26 REP. McALPIN  
01:05:44 REP. COHENOUR  
01:07:12 REP. PETERSON  
01:12:24 REP. FACEY  
01:14:54 REP. COHENOUR  
01:16:47 REP. LAKE

**Closing by Sponsor:**

01:21:57 SEN. KIM GILLAN (D), SD 24 closed the hearing on SB 516.

**HEARING ON SB 520**

**Opening Statement by Sponsor:**

01:28:28 SEN. JIM ELLIOTT (D), SD 7, opened the hearing on SB 520, Revise income taxes; residential property tax rebate; rates; cap. gains freeze.

[EXHIBIT \(tah79a02\)](#)

[EXHIBIT \(tah79a03\)](#)

[EXHIBIT \(tah79a04\)](#)

[EXHIBIT \(tah79a05\)](#)

[EXHIBIT \(tah79a06\)](#)

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**Proponents' Testimony:**

01:37:21 **SEN. DAVE LEWIS, SD 42**  
01:40:22 Linda McCulloch, Superintendent of Public  
Instruction, Montana Office of Public Instruction

**EXHIBIT (tah79a07)**

01:43:18 Eric Burke, MEA/MFT  
01:44:32 Don Judge, representing Teamsters Local #190  
01:48:27 Bob Ream, Helena resident

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**Opponents' Testimony:**

01:49:55 Joe Schevlin, representing Montana Society of  
CPA's

01:58:04 **SEN. JOE BALYEAT, SD 34**

**EXHIBIT (tah79a08)****EXHIBIT (tah79a09)****EXHIBIT (tah79a10)****EXHIBIT (tah79a11)**

02:09:10 Jeff Essmann, self, Billings resident and small  
business owner  
02:13:48 Nancy Schlepp, Montana Farm Bureau Federation  
02:15:41 Spook Stang, Executive Vice President, Montana  
Motor Carriers Association  
02:19:15 Jim Mockler, self  
02:21:20 Webb Brown, Montana Chamber of Commerce  
02:24:02 Tom Beck, Deer Lodge Rancher  
02:26:40 Mary Whittinghill, Montana Taxpayers Association

**EXHIBIT (tah79a12)****EXHIBIT (tah79a13)**

02:30:59 Cary Hegreberg, Montana Contractors Association  
02:31:51 Riley Johnson, National Federation of Independent  
Business  
02:32:13 Bruce Spencer, Montana Automobile Dealers  
Association  
02:32:46 Jason Todhunter, representing Montana Logging  
Association  
02:33:09 John Bloomquist, representing Montana Stock  
Growers Association  
02:33:22 Carl Schweitzer, representing the Bozeman and  
Kalispell Chamber of Commerce and also speaking  
for the Montana Sub Contractors Association  
02:33:58 Chris Christiaens, representing Montana Farmer's  
Union and Montana Landlords Association  
02:35:13 Bud Clinch, Executive Director, Montana Coal  
Council

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**Informational Testimony:**

02:35:44 Larry Finch, Montana Department of Revenue

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Questions from Committee Members and Responses:

02:36:03 REP. COHENOUR  
02:39:17 CHAIRMAN WAITSCHIES  
02:41:21 REP. LAMBERT  
02:43:02 REP. McALPIN  
02:44:29 REP. WARDEN

Closing by Sponsor:

02:48:07 SEN. JIM ELLIOTT (D), SD 7 closed the hearing on  
SB 520.

ADDITIONAL COMMITTEE BUSINESS

02:59:05 SEN. JOE BALYEAT, SD  
[EXHIBIT \(tah79a14\)](#)

**ADJOURNMENT**

Adjournment: 11:00 A.M.

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REP. KARL WAITSCHIES, Chairman

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DEBRA POLHEMUS, Secretary

KW/dp

Additional Exhibits:

**EXHIBIT ([tah79aad0.PDF](#))**