

MINUTES

**MONTANA SENATE
59th LEGISLATURE - REGULAR SESSION**

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN JIM ELLIOTT**, on April 11, 2005 at 8 A.M., in Room 405 Capitol.

ROLL CALL

Members Present:

Sen. Jim Elliott, Chairman (D)
Sen. Jerry W. Black (R)
Sen. Jeff Essmann (R)
Sen. Kelly Gebhardt (R)
Sen. Sam Kitzenberg (R)
Sen. Bob Story Jr. (R)
Sen. Ken Toole (D)

Members Excused: Sen. Jon Ellingson (D)
Sen. Kim Gillan (D)
Sen. Dan Harrington (D)
Sen. Trudi Schmidt (D)

Members Absent: None.

Staff Present: Kathleen Ely, Committee Secretary
Lee Heiman, Legislative Branch

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 592, 4/4/2005; HB 410, 4/4/2005;
HB 689, 4/4/2005; HB 529, 4/4/2005;
HB 535, 4/4/2005

Executive Action: None.

00:00:46

HEARING ON HB 592

Opening Statement by Sponsor:

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

Proponents' Testimony:

00:03:53 **Mary Whittinghill, Montana Taxpayers Association**

Opponents' Testimony: None.

Informational Testimony:

00:05:04 **Neil Peterson, Department of Revenue**

[EXHIBIT \(tas77a01\)](#)

[EXHIBIT \(tas77a02\)](#)

[EXHIBIT \(tas77a03\)](#)

00:13:00

Questions from Committee Members and Responses:

00:27:21

Closing by Sponsor:

00:29:29

HEARING ON HB 410

Opening Statement by Sponsor:

REP. TOM FACEY (D), HD 95, opened the hearing on **HB 410**, Revise date of lien and taxation for new construction.

[EXHIBIT \(tas77a04\)](#)

Proponents' Testimony:

00:31:49 **Gordon Morris, Montana Association of County Officials**

00:33:06 **Alec Hansen, Montana League of Cities and Towns**

00:35:17 **Ed Tinsley, Lewis and Clark County Commissioner**

00:40:34 **Linda Stoll, Lewis and Clark County Commissioner**

Opponents' Testimony:

00:42:00 Robert Sewell, First American Title Company

Informational Testimony:

00:51:34 Dolores Cooney, Department of Revenue

00:58:49

Questions from Committee Members and Responses:

01:36:08

Closing by Sponsor:

01:40:08

HEARING ON HB 689

Opening Statement by Sponsor:

REP. ELSIE ARNTZEN (R), HD 53, opened the hearing on HB 689, Clawback provision for tax abatements.

Proponents' Testimony:

01:43:45 Evan Barrett, Governor's Office of Economic
Development

01:46:00 Gordon Morris, Montana Association of County
Officials

01:47:23 Ed Tinsley, Lewis and Clark County Commissioner

Opponents' Testimony: None.

Informational Testimony:

01:48:54 Dolores Cooney, Department of Revenue

01:49:08

Questions from Committee Members and Responses:

01:59:58

Closing by Sponsor:

02:02:25 Stand at ease

02:23:14 Came back to order

02:23:24

HEARING ON HB 529

Opening Statement by Sponsor:

REP. CHRISTINE KAUFMANN (D), HD 81, opened the hearing on HB 529, Create at-risk family stabilization program; eitc; child support pass through.

Proponents' Testimony:

02:28:23 Kim Abbott, WEEL

02:30:15 Terry Kendrick, WORD

Opponents' Testimony: None.

Informational Testimony:

02:30:42 Hank Hudson, Department of Public Health and Human Services

02:31:07

Questions from Committee Members and Responses:

02:43:59

Closing by Sponsor:

02:48:50

HEARING ON HB 535

Opening Statement by Sponsor:

REP. LLEW JONES (R), HD 27, opened the hearing on HB 535, Revise taxation of stripper well production.

[EXHIBIT \(tas77a05\)](#)

[EXHIBIT \(tas77a06\)](#)

Proponents' Testimony:

03:01:31 Rick Rice

03:06:51 SEN. HARRINGTON arrived.

03:10:02 Barb Judisch, Balko, Inc.

[EXHIBIT \(tas77a07\)](#)

03:11:58 Lois H. Miller, Hawley-Desimon, Inc.

EXHIBIT (tas77a08)

03:17:21 Catherine Finlayson, Hawley-Desimon, Inc.

EXHIBIT (tas77a09)

03:19:25 SEN. GLENN ROUSH, SD 8

03:27:09 SEN. JERRY BLACK, SD 14

03:28:15 Patrick Montalban, NMOGA

EXHIBIT (tas77a10)

03:36:05 Gail Abercrombie, Montana Petroleum Association

03:36:29 Willy Duffield, Montana Association Coal, Oil and
Gas Counties

Opponents' Testimony: None.

Informational Testimony:

03:37:06 Van Charlton, Department of Revenue

03:37:33

Questions from Committee Members and Responses:

03:44:09

Closing by Sponsor:

ADJOURNMENT

Adjournment: 11:49 A.M.

SEN. JIM ELLIOTT, Chairman

KATHLEEN ELY, Secretary

JE/ke

Additional Exhibits:

EXHIBIT ([tas77aad0.PDF](#))