

MINUTES

**MONTANA SENATE
60th LEGISLATURE - REGULAR SESSION**

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN JIM ELLIOTT**, on February 1, 2007 at 9:00 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. Kim Gillan (D)
Sen. Dan Harrington (D)
Sen. Christine Kaufmann (D)
Sen. Sam Kitzenberg (D)
Sen. Jim Peterson (R)
Sen. Bob Story Jr. (R)

Members Excused:

Sen. Trudi Schmidt (D)

Members Absent: None.

Staff Present: Lee Heiman, Legislative Branch
Lois O'Connor, 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 353, 1/25/2007; SB 332, 1/25/07;
SB 356, 1/25/2007
Executive Action: None.

00:02:13

HEARING ON SB 353

Opening Statement by Sponsor:

00:04:09 **SEN. RICK LAIBLE (R), SD 44**, opened the hearing on **SB 353**, Tax deductibility of gasoline and diesel purchases for individual income taxes.

Proponents' Testimony: None.

Opponents' Testimony: None.

Informational Testimony:

00:08:29 Brian Olsen, Montana Department of Revenue (DOR)

Questions from Committee Members and Responses:

00:08:48 Sen. Sam Kitzenberg to Sen. Laible

Closing by Sponsor:

00:10:06 Sen. Laible

HEARING ON SB 332

Opening Statement by Sponsor:

00:12:38 **SEN. CAROL JUNEAU (D), SD 8**, opened the hearing on **SB 332**, Exempt tribally owned property from taxation.

[EXHIBIT \(tas22a01\)](#)

[EXHIBIT \(tas22a02\)](#)

[EXHIBIT \(tas22a03\)](#)

Proponents' Testimony:

00:22:44 Rep. Brandon Augare, HD 16

00:24:45 Sen. Frank Smith, SD 16

00:26:35 Rep. Margaret Campbell, HD 81

00:30:11 Kathleen Burrage, Crow Tribe

Opponents' Testimony: None.

Informational Testimony: None.

Questions from Committee Members and Responses:

00:35:00 Sen. Jeff Essmann to Sen. Juneau

00:36:57 Sen. Robert Story to Brenda Gilmer, Attorney, Montana
Department of Revenue (DOR)

00:39:04 Sen. Story to Sen. Juneau

00:42:48 Sen. Story to Ms. Gilmer, DOR

00:44:19 Sen. Essmann to Ms. Gilmer, DOR

00:45:19 Sen. Jim Elliott to Ms. Gilmer, DOR

00:45:39 Sen. Christine Kaufmann to Sen. Juneau

00:48:00 Andrew Huff, Attorney, Office of the Honorable Governor
Brian Schweitzer (Governor's Office)

00:49:35 Sen. Kim Gillan to Mr. Huff, Governor's Office

00:50:07 Sen. Story to Mr. Huff, Governor's Office

00:52:27 Sen. Jerry Black to Sen. Juneau rereferred to Ms.
Burrage, Crow Tribe

00:54:13 Sen. Black to Sen. Juneau

00:55:28 Sen. Kelly Gebhardt to Sen. Juneau

Closing by Sponsor:

00:58:42 Sen. Juneau

Discussion:

01:00:19 Sen. Black

01:00:48 Sen. Elliott

Opening Statement by Sponsor:

01:01:34 SEN. JOHN BRUEGGEMAN (R), SD 6, opened the hearing on SB 356, Tax credit for repayment of student college loans.

Proponents' Testimony:

01:03:55 Stuart Doggett, Montana Community Colleges

01:04:36 Denver Henderson, Student Body of the University of Montana-Missoula

01:06:37 Jessica LaRoche, Associate Students of Montana State University-Bozeman

01:08:50 Scott Martin, Associate Students of Montana State University-Billings

Opponents' Testimony: None.

Informational Testimony:

01:10:25 Bruce Marks, Montana Guaranteed Student Loan Program (MGSLP)

01:10:41 Brian Olsen, DOR

Questions from Committee Members and Responses:

01:10:55 Sen. Story to Sen. Brueggeman

01:12:42 Sen. Essmann to Sen. Brueggeman

01:16:13 Sen. Gillan to Sen. Brueggeman rereferred to Mr. Marks, MGSLP

01:19:41 Sen. Essmann to Sen. Brueggeman

01:20:39 Sen. Story to Sen. Brueggeman

Closing by Sponsor:

01:22:34 Sen. Brueggeman

Discussion:

01:23:50 Sen. Gillan

01:24:57 Sen. Kaufmann

ADJOURNMENT

Adjournment: 10:25 A.M.

SEN. JIM ELLIOTT, Chairman

LOIS O'CONNOR, Secretary

JE/lo

Additional Exhibits:

EXHIBIT ([tas22aad.pdf](#))