

**MINUTES**

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

**COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN JIM ELLIOTT**, on February 14, 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: None.  
Executive Action: SB 76, SB 375, SB 400, SB 436

00:07:11

**EXECUTIVE ACTION ON SB 76**

00:07:40 **Motion:** SEN. GILLAN moved that SB 76 DO PASS.

00:11:35 **Motion:** SEN. GILLAN moved #SB007611.ALH DO PASS.

**EXHIBIT (tas33a01)**

**Discussion:**

00:12:02 Lee Heiman, Staff Attorney, Legislative Services  
Division (LSD)

00:16:08 Sen. Kim Gillan

00:17:38 **Motion:** Sen. Elliott moved to segregate amendment #5 of  
#SB007611.ALH

**Discussion:**

00:18:20 Sen. Robert Story to Mr. Heiman, LSD

00:20:42 Sen. Kelly Gebhardt

00:21:48 Sen. Gillan

00:21:57 **Substitute Motion/Vote:** Sen. Elliott moved a **SUBSTITUTE  
MOTION** to segregate #5 and #17 of amendment  
#SB007611.ALH. The remaining amendments passed  
unanimously by voice vote. SEN. SCHMIDT was excused.

00:22:39 **Motion:** Sen. Gebhardt moved a **CONCEPTUAL AMENDMENT** to  
#17.

**Discussion:**

00:23:26 Sen. Kaufmann

00:24:16 Sen. Story

00:25:14 Sen. Jim Peterson

00:26:10 Sen. Gillan

00:26:38 Sen. Story to Sen. Gebhardt

00:27:35 Sen. Jeff Essmann

00:28:19 **Sen. Gebhardt withdrew his CONCEPTUAL AMENDMENT motion on #17**

00:28:42 **Motion: Sen. Story moved DO PASS on amendment #17 of #SB007611.ALH. Motion passed unanimously by voice vote. SEN. SCHMIDT was excused.**

**Discussion:**

00:29:27 Sen. Elliott

00:30:50 Sen. Story to Sen. Elliott

00:31:18 **Motion: Sen. Elliott moved a SUBSTITUTE MOTION to amendment #5.**

**Discussion:**

00:32:33 Sen. Story to Sen. Elliott

00:33:54 Sen. Gillan

00:36:22 Clayton Schenck, Legislative Fiscal Analyst,  
Legislative Fiscal Division (LFD)

00:36:59 **Sen. Elliott withdrew his SUBSTITUTE MOTION.**

00:37:14 **Motion: Sen. Elliott moved DO NOT PASS on amendment #5 of #SB007611.ALH.**

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**Discussion:**

00:37:28 Sen. Peterson

00:38:24 Sen. Elliott

00:39:46 **Sen. Story made a SUBSTITUTE MOTION to DO PASS on amendment #5.**

**Discussion:**

00:40:37 Sen. Kaufmann

00:42:15 Sen. Elliott

00:42:48 **Sen. Elliott withdrew the DO NOT PASS motion on #5.**

00:43:10 **Sen. Story withdrew the SUBSTITUTE MOTION to DO PASS on #5.**

00:43:16 **Motion:** Sen. Kaufmann moved a **SUBSTITUTE AMENDMENT** for #5. Motion passed unanimously by voice vote. SEN. SCHMIDT was excused.

00:44:39 **Motion:** SEN. ESSMANN moved that #SB007610.ALH DO PASS.

**EXHIBIT** (tas33a02)

**Discussion:**

00:48:42 Sen. Kaufmann

00:48:59 Mr. Schenck, LFD

00:52:10 Sen. Story to Mr. Schenck, LFD

00:55:09 Sen. Peterson to Mr. Schenck, LFD

00:57:13 Sen. Peterson to Sen. Essmann

00:58:18 Sen. Kaufmann

00:59:34 Sen. Gillan

01:00:56 Sen. Elliott to Mr. Schenck, LFD

01:03:15 **Vote:** Motion that #SB007610.ALH DO PASS carried unanimously by voice vote. SEN. SCHMIDT was excused.

01:03:40 **Motion:** SEN. GILLAN moved that SB 76 DO PASS AS AMENDED.

01:04:32 Sen. Elliott

01:05:00 **Vote:** Motion that SB 76 DO PASS AS AMENDED carried unanimously by voice vote. SEN. SCHMIDT was excused.

**EXECUTIVE ACTION ON SB 210**

**Discussion:**

01:05:53 Sen. Gebhardt

**EXHIBIT** (tas33a03)

**EXHIBIT** (tas33a04)

01:09:44 Sen. Elliott to Sen. Gebhardt

01:10:06 Sen. Essmann  
01:10:36 Sen. Kaufmann to Sen. Gebhardt  
01:11:43 Sen. Gillan to Sen. Gebhardt  
01:14:04 Sen. Story to Sen. Gebhardt  
01:15:50 Sen. Story  
01:19:23 Sen. Gebhardt  
01:19:34 Sen. Elliott  
01:19:49 **No action was taken on SB 210**  
  
01:20:19 Break  
01:31:05 Reconvene

**EXECUTIVE ACTION ON SB 375**

01:32:00 **Motion:** SEN. GEBHARDT moved that SB 375 DO PASS.

**Discussion:**

01:32:25 Sen. Gebhardt

01:32:51 **Vote:** Motion that SB 375 DO PASS carried unanimously by voice vote. SEN. SCHMIDT was excused.

**EXECUTIVE ACTION ON SB 400**

01:33:19 **Motion:** SEN. KAUFMANN moved that SB 400 DO PASS.

**Discussion:**

01:34:58 Sen. Story to Sen. Kaufmann

01:36:37 Sen. Story

01:37:17 Sen. Peterson to Sen. Kaufmann

01:37:56 Sen. Elliott

01:38:19 Sen. Kaufmann

01:38:35 Sen. Gebhardt  
01:39:13 Sen. Kaufmann  
01:39:50 Sen. Peterson to Sen. Kaufmann  
01:40:33 Sen. Story to Mr. Heiman, LSD  
01:41:24 **Motion:** SEN. KAUFMANN moved that #SB040002.ALH DO PASS. Motion passed unanimously by voice vote. SEN. SCHMIDT was excused.

**EXHIBIT** (tas33a05)

01:42:49 **Motion:** SEN. KAUFMANN moved that #SB04001.ALH DO PASS. Motion passed unanimously by voice vote. SEN. SCHMIDT was excused.

**EXHIBIT** (tas33a06)

01:43:21 **Motion:** SEN. KAUFMANN moved that SB 400 DO PASS AS AMENDED.  
**Discussion:**  
01:43:34 Sen. Kitzenberg  
01:44:03 Sen. Story to Sen. Kaufmann  
01:45:37 Mr. Heiman, LSD  
01:45:47 Sen. Essmann  
01:46:40 Sen. Story  
01:47:43 **Vote:** Motion that SB 400 DO PASS AS AMENDED carried unanimously by voice vote. SEN. SCHMIDT was excused.

**EXECUTIVE ACTION ON SB 436**

01:48:32 **Motion:** SEN. GEBHARDT moved that SB 436 DO PASS.  
  
01:48:52 **Motion:** SEN. GEBHARDT moved that #SB043501.ALH DO PASS.

**EXHIBIT (tas33a07)**

**Discussion:**

01:49:59 Sen. Story to Sen. Gebhardt  
01:52:01 Sen. Story  
01:53:26 Sen. Peterson to Sen. Gebhardt  
01:54:19 Sen. Story  
01:54:50 Sen. Peterson  
01:55:05 Sen. Elliott  
01:55:28 Sen. Gebhardt to Mr. Heiman, LSD  
01:56:57 Sen. Essmann to Sen. Gebhardt  
01:58:01 Sen. Peterson  
01:59:45 Sen. Gebhardt  
02:02:02 Sen. Elliott to Sen. Gebhardt  
02:05:01 Sen. Elliott  
02:05:42 Sen. Kaufmann  
02:05:51 Mr. Heiman, LSD  
02:06:36 Sen. Peterson to Sen. Gebhardt  
02:10:12 Sen. Essmann  
02:11:12 Sen. Elliott  
02:11:25 **Sen. Gebhardt withdrew the DO PASS motion on SB 436.**  
02:12:01 Sen. Story

**Discussion:**

02:13:47 Sen. Elliott  
02:14:11 Sen. Gebhardt  
02:15:20 Sen. Peterson

02:16:49 Sen. Kaufmann

02:17:17 Sen. Story to Sen. Elliott

02:19:15 Sen. Elliott

02:19:59 Sen. Kaufmann

02:21:55 Sen. Gebhardt

**ADJOURNMENT**

Adjournment: 11:25 A.M.

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SEN. JIM ELLIOTT, Chairman

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LOIS O'CONNOR, Secretary

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Additional Exhibits:

**EXHIBIT ([tas33aad.pdf](#))**