MONTANA SENATE
2007 LEGISLATURE

ROLL CALL

TAXATION

DATE 4-2-07

NAMES	PRESENT	ABSENT	EXCUSED
SEN. JERRY 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. TRUDI SCHMIDT (D)			✓
SEN. ROBERT STORY (R)	✓		
SEN. JIM ELLIOTT (D) CHAIRMAN	✓		
LEE HEIMAN, LSD	✓		
LOIS O'CONNOR, COMMITTEE SECRETARY	✓		

SENATE STANDING COMMITTEE REPORT

Mr. President:

We, your committee on **Taxation** recommend that **House Bill 362** (third reading copy -- blue) **be concurred in as amended.**

Signed: _____
Senator Jim Elliott, Chair

To be carried by Senator Kelly Gebhardt

And, that such amendments read:

1. Page 2.
Following: line 3
Insert: "(3) The board of county commissioners may enter an order that permanently and prospectively cancels real property taxes on parcels identified by the county treasurer or the board as being solely used for road purposes and that otherwise meet the requirements of this section."
Renumber: subsequent subsection

2. Page 3, line 2.
Insert: "NEW SECTION. **Section 3. Saving clause.** [This act] does not affect rights and duties that matured, penalties that were incurred, or proceedings that were begun before [the effective date of this act]."
Renumber: subsequent section

- END -

Committee Vote:
Yes 11, No 0
Fiscal Note Required ___

SENATE STANDING COMMITTEE REPORT

Mr. President:

We, your committee on **Taxation** recommend that **House Bill 778** (third reading copy -- blue) **be concurred in.**

Signed: _____
Senator Jim Elliott, Chair

To be carried by Senator Bob Story Jr.

- END -

Committee Vote:
Yes 10, No 1
Fiscal Note Required ___

SENATE STANDING COMMITTEE REPORT

Mr. President:

We, your committee on **Taxation** recommend that **House Joint Resolution 36** (third reading copy -- blue) **be concurred in**.

Signed: _____
Senator Jim Elliott, Chair

To be carried by Senator Jim Peterson

- END -

Committee Vote:
Yes 11, No 0
Fiscal Note Required ___ KJ

COMMITTEE FILE COPY

TABLED BILL

The **SENATE TAXATION COMMITTEE** TABLED **HB 492**, by motion, on **Monday, April 2, 2007.**

Lois O'Connor
(For the Committee)

KJ
(Secretary of the Senate)

_____ / 4-2
(Time) (Date)

April 2, 2007 Lois A. O'Connor, Secretary Phone: 444-4772

COMMITTEE FILE COPY

TABLED BILL

The **SENATE TAXATION COMMITTEE** TABLED **HB 40**, by motion, on **Monday, April 2, 2007**.

Lois O'Connor
(For the Committee)

KF
(Secretary of the Senate)

_____ / 4-2
(Time) (Date)

April 2, 2007 Lois A. O'Connor, Secretary Phone: 444-4772

MONTANA STATE SENATE
2007 LEGISLATURE

TAXATION

ROLL CALL VOTE

DATE 4-2-07 BILL NO. HB-492 NUMBER 7

MOTION: Be Concurred In

failed 5-6

NAME	AYE	NO
SEN. JERRY BLACK (R)	✓	
SEN. JEFF ESSMANN (R)	✓	
SEN. KELLY GEBHARDT(R)	✓	
SEN. KIM GILLAN (D)		✓
SEN. DAN HARRINGTON (D)		✓ P
SEN. CHRISTINE KAUFMANN (D)		✓
SEN. SAM KITZENBERG (D)		✓
SEN. JIM PETERSON (R)	✓	
SEN. TRUDI SCHMIDT (D)		✓ P
SEN. ROBERT STORY (R)	✓	
SEN. JIM ELLIOTT (D) CHAIRMAN		✓ P
	5	6

MONTANA STATE SENATE
2007 LEGISLATURE

TAXATION

ROLL CALL VOTE

DATE 4-2-07 BILL NO. HB-492 NUMBER 2

MOTION: Table

reverse vote 6-5

NAME	AYE	NO	
SEN. JERRY BLACK (R)		✓	
SEN. JEFF ESSMANN (R)		✓	
SEN. KELLY GEBHARDT(R)		✓	
SEN. KIM GILLAN (D)	✓		
SEN. DAN HARRINGTON (D)	✓		P
SEN. CHRISTINE KAUFMANN (D)	✓		
SEN. SAM KITZENBERG (D)	✓		
SEN. JIM PETERSON (R)		✓	
SEN. TRUDI SCHMIDT (D)	✓		P
SEN. ROBERT STORY (R)		✓	
SEN. JIM ELLIOTT (D) CHAIRMAN	✓		P
	6	5	

MONTANA STATE SENATE
2007 LEGISLATURE

TAXATION

ROLL CALL VOTE

DATE 4-2-07 BILL NO. HB-40 NUMBER 1

MOTION: Be Concurred In

failed 5-6

NAME	AYE	NO	
SEN. JERRY BLACK (R)		✓	
SEN. JEFF ESSMANN (R)		✓	
SEN. KELLY GEBHARDT(R)		✓	
SEN. KIM GILLAN (D)	✓		
SEN. DAN HARRINGTON (D)		✓	P
SEN. CHRISTINE KAUFMANN (D)	✓		
SEN. SAM KITZENBERG (D)	✓		
SEN. JIM PETERSON (R)		✓	
SEN. TRUDI SCHMIDT (D)	✓		P
SEN. ROBERT STORY (R)	✓		
SEN. JIM ELLIOTT (D) CHAIRMAN		✓	P
	5	6	

MONTANA STATE SENATE
2007 LEGISLATURE

TAXATION

ROLL CALL VOTE

DATE 4-2-07 BILL NO. HB-40 NUMBER 2

MOTION: Table

reverse Vote 6-5

NAME	AYE	NO
SEN. JERRY BLACK (R)	✓	
SEN. JEFF ESSMANN (R)	✓	
SEN. KELLY GEBHARDT(R)	✓	
SEN. KIM GILLAN (D)		✓
SEN. DAN HARRINGTON (D)	✓	P
SEN. CHRISTINE KAUFMANN (D)		✓
SEN. SAM KITZENBERG (D)		✓
SEN. JIM PETERSON (R)	✓	
SEN. TRUDI SCHMIDT (D)		✓
SEN. ROBERT STORY (R)		✓
SEN. JIM ELLIOTT (D) CHAIRMAN	✓	
	6	5

SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f) , a committee member may vote by proxy using a standard form.

PROXY VOTE

I, the undersigned, hereby authorize Senator Gillan

to vote my proxy on any issue before the Senate

Senate Tax Committee

held on April 2, 07, 2007.

HB 492 - NO
HB 40 - YES.
HB 362 Amendments - yes
HB 362 Bill Yes
HB 778 - yes

Judy Gilmore

SENATOR
STATE OF MONTANA

SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f) , a committee member may vote by proxy using a standard form.

PROXY VOTE

I, the undersigned, hereby authorize Senator _____

to vote my proxy on any issue before the Senate _____

_____ Committee

held on 4/2/06, 2007.

No on HB 492

Yes on HB 40, 778, 362
HJ 36

_____
SENATOR
STATE OF MONTANA

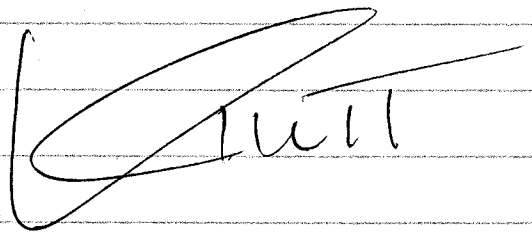
4.2.07

I KAUFMAN AS MY PROXY

ON ALL MATTERS TO COME

BEFORE THIS COMMITTEE

HJ. 36	YES
HB 40	NO
HB 362	YES?
HB 778	YES?
HB 492	NO



DO NOT HEAR EXEC OR SB 257

MONTANA STATE SENATE
2007 LEGISLATURE

VISITOR REGISTER

TAXATION

DATE April 2, 2007

BILLS BEING HEARD TODAY Executive Action

PLEASE PRINT

NAME	PHONE	REPRESENTING	BILL #	SUPPORT	OPPOSE

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY

Amendments to House Bill No. 257
3rd Reading Copy

Requested by Senator Jim Elliott

For the Senate Taxation Committee

Prepared by Greg Petesch
April 2, 2007 (7:28am)

1. Title, line 8.
Following: "TAXPAYER;"
Insert: "PROVIDING FOR A FEE FOR MONITORING COMPLIANCE WITH THE MONTANA TAXPAYER BILL OF RIGHTS;"
Strike: "SECTION"
Insert: "SECTIONS"
Following: "15-1-122"
Insert: "AND 15-1-223"

2. Page 2, line 27.
Insert: **"Section 2.** Section 15-1-223, MCA, is amended to read:
"15-1-223. Office of taxpayer assistance. (1) The department of revenue shall establish and maintain an office of taxpayer assistance.
(2) The office shall assist taxpayers by:
(a) providing easily understandable tax information on audits and corrections and review procedures of the department;
(b) providing easily understandable information on appeal procedures;
(c) answering questions regarding preparing and filing of returns and reports with the department; and
(d) locating documents or payments filed with or submitted to the department.
(3) The office of taxpayer assistance shall also:
(a) receive and evaluate complaints related to improper or abusive behavior or inefficient service provided by employees of the department and recommend appropriate action to the director of the department ~~of revenue~~ to resolve the complaints;
(b) compile data on the number and type of taxpayer complaints received and evaluate the actions taken to resolve complaints;
(c) survey taxpayers to obtain their evaluation of the quality of service provided by the department;
(d) monitor the department's compliance with the taxpayer bill of rights and report any abuses to the director of the department;
(e) monitor the department's collection activities to:
(i) report any abuses in collection activities by the department to the director;
(ii) recommend to the director whether a particular

collection activity should be stopped if the taxpayer has not had an adequate opportunity to discuss alternative means of payment; and

(f) perform any other functions that the director may assign to assist taxpayers in complying with Montana's tax laws.

(4) The department may charge a fee of $1 for processing a complaint."

{*Internal References to 15-1-223: 15-1-221*}"

Renumber: subsequent section

- END -