

BUSINESS REPORT

MONTANA SENATE
61st LEGISLATURE - REGULAR SESSION

SENATE TAXATION COMMITTEE

Date: Wednesday, April 15, 2009
Place: Capitol

Time: 9:00 A.M.
Room: 405

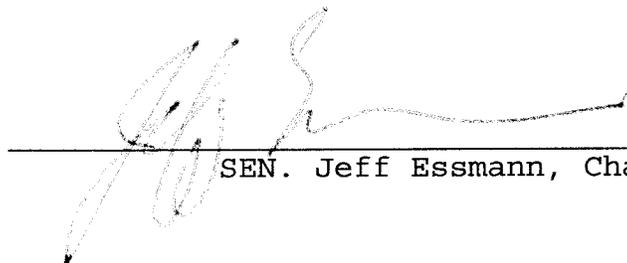
BILLS and RESOLUTIONS HEARD:

NONE

EXECUTIVE ACTION TAKEN:

DO CONCUR
AS AMENDED: HB 658

COMMENTS:



SEN. Jeff Essmann, Chairman

MONTANA STATE SENATE
ROLL CALL
TAXATION COMMITTEE

DATE: April 15, 2009

NAME	PRESENT	ABSENT/ EXCUSED
Chairman Jeff Essmann	✓	
Vice Chair Taylor Brown	✓	
Senator Jerry Black	✓	
Senator Gary Branae	✓	
Senator Ron Erickson	✓	
Senator Kelly Gebhardt	✓	
Senator Kim Gillan	✓	
Senator Bradley Maxon Hamlett	✓	
Senator Christine Kaufmann	✓	
Senator Robert Story, Jr.	✓	
Senator Bruce Tutvedt	✓	



SENATE STANDING COMMITTEE REPORT

April 15, 2009
Page 1 of 12

Mr. President:

We, your committee on **Taxation** recommend that **House Bill 658** (third reading copy -- blue) be concurred in as amended.

Signed: _____

Senator Jeff Essmann, Chair

To be carried by Senator Jeff Essmann

And, that such amendments read:

1. Title, page 1, line 9.

Strike: "CLASS THREE AND"

2. Title, page 1, line 17 through line 19.

Strike: "REVISING" on line 17 through "VETERANS;" on line 19

Insert: "CHANGING THE WAY THE VALUE OF CERTAIN NEWLY CONSTRUCTED PROPERTY IS DETERMINED FOR LOCAL GOVERNMENT MILL LEVY AUTHORITY; EXEMPTING FROM TAXATION LAND THAT IS DEDICATED EXCLUSIVELY TO PARK OR ROADWAY PURPOSES UNDER LAWS REGULATING SUBDIVISIONS; "

3. Title, page 1, line 20 through line 21.

Strike: "SPRING" on line 20 through "LAND" on line 21

Insert: "ALFALFA HAY ADJUSTED TO 80 PERCENT OF THE SALES PRICE"

4. Title, page 1, line 22 through line 24.

Strike: "INCREASING" on line 22 through "ELDERLY;" on line 24

5. Title, page 1, line 26.

Following: "COMMITTEE;"

Insert: "REQUIRING NOTICE OF PROPERTY TAX ASSISTANCE PROGRAMS ON CLASSIFICATION AND APPRAISAL NOTICES AND PROPERTY TAX BILLS; EXTENDING APPLICATION DEADLINES FOR THE LOW-INCOME PROPERTY TAX ASSISTANCE PROGRAM AND THE DISABLED OR DECEASED

Committee Vote:

Yes 6, No 5

Fiscal Note Required ___

VETERANS' RESIDENCE PROPERTY TAX EXEMPTION PROGRAM; CHANGING THE REPORTING REQUIREMENTS RELATING TO TAX INCREMENT FINANCING; REQUESTING THAT THE REVENUE AND TRANSPORTATION INTERIM COMMITTEE REVIEW PROPERTY TAX ASSISTANCE TO TAXPAYERS;"

6. Title, page 1, line 27.

Following: "~~15-6-133,~~"

Insert: "7-15-4285,"

Strike: "15-6-193, 15-6-211,"

7. Title, page 1, line 28.

Following: line 27

Insert: "15-7-102,"

Strike: "15-30-171, 15-30-172, 15-30-176,"

Insert: "15-10-420, 15-16-101,"

8. Page 2, line 6.

Insert: "**Section 1.** Section 7-15-4285, MCA, is amended to read:

"**7-15-4285. Determination and report of original, actual, and incremental taxable values.** The department of revenue shall, ~~immediately~~ upon receipt of ~~the~~ a qualified tax increment provision and each succeeding year, calculate and report to the municipality and to any other affected taxing body in accordance with Title 15, chapter 10, part 2, the base, actual, and incremental taxable values of the property.""

Renumber: subsequent sections

9. Page 2, line 14.

Strike: "\$119,000"

Insert: "\$100,000"

10. Page 3, line 7.

Strike: "2.85%"

Insert: "2.93%"

11. Page 3, line 8.

Strike: "2.7%"

Insert: "2.82%"

12. Page 3, line 9.

Strike: "2.57%"

Insert: "2.72%"

13. Page 3, line 10.

Strike: "2.45%"

Insert: "2.63%"

14. Page 3, line 11.

Strike: "2.35%"

Insert: "2.54%"

15. Page 3, line 12.

Strike: "2.25%"

Insert: "2.47%"

16. Page 3, line 19.

Strike: "\$10,000"

Insert: "\$6,000"

Strike: "\$13,000"

Insert: "\$8,000"

17. Page 3, line 20.

Strike: "\$10,001"

Insert: "\$6,001"

Strike: "\$14,000"

Insert: "\$9,200"

Strike: "\$13,001"

Insert: "\$8,001"

Strike: "\$19,000"

Insert: "\$14,000"

18. Page 3, line 21.

Strike: "\$14,001"

Insert: "\$9,201"

Strike: "\$19,000"

Insert: "\$15,000"

Strike: "\$19,001"

Insert: "\$14,001"

Strike: "\$25,000"

Insert: "\$20,000"

19. Page 3, line 24.

Strike: "amounts in subsection (1)(c) and"

Insert: "amount"

20. Page 4, line 2 through line 4.

Strike: subsection (3) in its entirety

ReNUMBER: subsequent subsection

21. Page 4, line 15.

Strike: "0.32%"

Insert: "0.34%"

22. Page 4, line 16.

Strike: "0.3%"

Insert: "0.33%"

23. Page 4, line 17.
Strike: "0.28%"
Insert: "0.32%"
24. Page 4, line 18.
Strike: "0.26%"
Insert: "0.31%"
25. Page 4, line 19.
Strike: "0.24%"
Insert: "0.3%"
26. Page 4, line 20.
Strike: "0.23%"
Insert: "0.29%"
27. Page 4, line 22 through page 8, line 28.
Strike: sections 3 and 4 in their entirety
ReNUMBER: subsequent sections
28. Page 9, line 1.
Following: "(1)"
Insert: "(a)"
Strike: "The"
Insert: "Except as provided in subsection (1)(b), the"
29. Page 9, line 4.
Strike: "(a)"
Insert: "(i)"
ReNUMBER: subsequent subsections
Strike: "35.9%"
Insert: "36.8%"
30. Page 9, line 5.
Strike: "37.4%"
Insert: "39.5%"
31. Page 9, line 6.
Strike: "38.7%"
Insert: "41.8%"
32. Page 9, line 7.
Strike: "39.9%"
Insert: "44%"
33. Page 9, line 8.
Strike: "41.1%"
Insert: "45.5%"

34. Page 9, line 9.

Strike: "42%"

Insert: "47%"

35. Page 9.

Following: line 9

Insert: "(b) For single-family residential dwellings, the exemption provided under subsection (1) (a) is applied to the first \$1.5 million or less in market value."

36. Page 9, line 12.

Strike: "15.3%"

Insert: "14.2%"

37. Page 9, line 13.

Strike: "15.5%"

Insert: "15.9%"

38. Page 9, line 14.

Strike: "15.7%"

Insert: "17.5%"

39. Page 9, line 15.

Strike: "15.9%"

Insert: "19%"

40. Page 9, line 16.

Strike: "16.4%"

Insert: "20.3%"

41. Page 9, line 17.

Strike: "16.6%"

Insert: "21.5%"

42. Page 9, line 18.

Insert: "NEW SECTION. Section 5. Dedicated roads and parks. Land dedicated exclusively to park purposes or for roadways pursuant to Title 76, chapter 3, is exempt from property taxation."

"Section 6. Section 15-7-102, MCA, is amended to read:

"15-7-102. Notice of classification and appraisal to owners -- appeals. (1) (a) Except as provided in 15-7-138, the department shall mail to each owner or purchaser under contract for deed a notice of the classification of the land owned or being purchased and the appraisal of the improvements on the land only if one or more of the following changes pertaining to the land or improvements have been made since the last notice:

- (i) change in ownership;
- (ii) change in classification;

(iii) except as provided in subsection (1)(b), change in valuation; or

(iv) addition or subtraction of personal property affixed to the land.

(b) After the first year, the department is not required to mail the notice provided for in subsection (1)(a)(iii) if the change in valuation is the result of an annual incremental change in valuation caused by the phasing in of a reappraisal under 15-7-111 or the application of the exemptions under 15-6-222 or caused by an incremental change in the tax rate.

(c) The notice must include the following for the taxpayer's informational purposes:

(i) a notice of the availability of all the property tax assistance programs available to property taxpayers, including the property tax assistance program under 15-6-134, the extended property tax assistance program under 15-6-193, the disabled or deceased veterans' residence exemption under 15-6-211, and the residential property tax credit for the elderly under 15-30-171 through 15-30-179;

~~(i)~~(ii) the total amount of mills levied against the property in the prior year; and

~~(ii)~~(iii) a statement that the notice is not a tax bill.

(d) Any misinformation provided in the information required by subsection (1)(c) does not affect the validity of the notice and may not be used as a basis for a challenge of the legality of the notice.

(2) (a) Except as provided in subsection (2)(c), the department shall assign each assessment to the correct owner or purchaser under contract for deed and mail the notice of classification and appraisal on a standardized form, adopted by the department, containing sufficient information in a comprehensible manner designed to fully inform the taxpayer as to the classification and appraisal of the property and of changes over the prior tax year.

(b) The notice must advise the taxpayer that in order to be eligible for a refund of taxes from an appeal of the classification or appraisal, the taxpayer is required to pay the taxes under protest as provided in 15-1-402.

(c) The department is not required to mail the notice of classification and appraisal to a new owner or purchaser under contract for deed unless the department has received the transfer certificate from the clerk and recorder as provided in 15-7-304 and has processed the certificate before the notices required by subsection (2)(a) are mailed. The department shall notify the county tax appeal board of the date of the mailing.

(3) If the owner of any land and improvements is dissatisfied with the appraisal as it reflects the market value of the property as determined by the department or with the classification of the land or improvements, the owner may request an assessment review by submitting an objection in writing to the department, on forms provided by the department for that purpose,

within 30 days after receiving the notice of classification and appraisal from the department. The review must be conducted informally and is not subject to the contested case procedures of the Montana Administrative Procedure Act. As a part of the review, the department may consider the actual selling price of the property, independent appraisals of the property, and other relevant information presented by the taxpayer in support of the taxpayer's opinion as to the market value of the property. The department shall give reasonable notice to the taxpayer of the time and place of the review. After the review, the department shall determine the correct appraisal and classification of the land or improvements and notify the taxpayer of its determination. In the notification, the department shall state its reasons for revising the classification or appraisal. When the proper appraisal and classification have been determined, the land must be classified and the improvements appraised in the manner ordered by the department.

(4) Whether a review as provided in subsection (3) is held or not, the department may not adjust an appraisal or classification upon the taxpayer's objection unless:

- (a) the taxpayer has submitted an objection in writing; and
- (b) the department has stated its reason in writing for making the adjustment.

(5) A taxpayer's written objection to a classification or appraisal and the department's notification to the taxpayer of its determination and the reason for that determination are public records. The department shall make the records available for inspection during regular office hours.

(6) If any property owner feels aggrieved by the classification or appraisal made by the department after the review provided for in subsection (3), the property owner has the right to first appeal to the county tax appeal board and then to the state tax appeal board, whose findings are final subject to the right of review in the courts. The appeal to the county tax appeal board must be filed within 30 days after notice of the department's determination is mailed to the taxpayer. A county tax appeal board or the state tax appeal board may consider the actual selling price of the property, independent appraisals of the property, and other relevant information presented by the taxpayer as evidence of the market value of the property. If the county tax appeal board or the state tax appeal board determines that an adjustment should be made, the department shall adjust the base value of the property in accordance with the board's order."

Renumber: subsequent sections

43. Page 11, line 22.

Strike: "spring wheat from summer fallow farm land"

Insert: "alfalfa hay adjusted to 80% of the sales price"

44. Page 12, line 17.

Insert: "Section 9. Section 15-10-420, MCA, is amended to read:

"15-10-420. Procedure for calculating levy. (1) (a) Subject to the provisions of this section, a governmental entity that is authorized to impose mills may impose a mill levy sufficient to generate the amount of property taxes actually assessed in the prior year plus one-half of the average rate of inflation for the prior 3 years. The maximum number of mills that a governmental entity may impose is established by calculating the number of mills required to generate the amount of property tax actually assessed in the governmental unit in the prior year based on the current year taxable value, less the current year's value of newly taxable property, plus one-half of the average rate of inflation for the prior 3 years.

(b) A governmental entity that does not impose the maximum number of mills authorized under subsection (1) (a) may carry forward the authority to impose the number of mills equal to the difference between the actual number of mills imposed and the maximum number of mills authorized to be imposed. The mill authority carried forward may be imposed in a subsequent tax year.

(c) For the purposes of subsection (1) (a), the department shall calculate one-half of the average rate of inflation for the prior 3 years by using the consumer price index, U.S. city average, all urban consumers, using the 1982-84 base of 100, as published by the bureau of labor statistics of the United States department of labor.

(2) A governmental entity may apply the levy calculated pursuant to subsection (1) (a) plus any additional levies authorized by the voters, as provided in 15-10-425, to all property in the governmental unit, including newly taxable property.

(3) (a) For purposes of this section, newly taxable property includes:

(i) annexation of real property and improvements into a taxing unit;

(ii) construction, expansion, or remodeling of improvements;

(iii) transfer of property into a taxing unit;

(iv) subdivision of real property; and

(v) transfer of property from tax-exempt to taxable status.

(b) Newly taxable property does not include an increase in value that arises because of an increase in the incremental value within a tax increment financing district.

(4) (a) For the purposes of subsection (1), the taxable value of newly taxable property includes the release of taxable value from the incremental taxable value of a tax increment financing district because of:

(i) a change in the boundary of a tax increment financing district;

(ii) an increase in the base value of the tax increment financing district pursuant to 7-15-4287; or

(iii) the termination of a tax increment financing district.

(b) If a tax increment financing district terminates prior to the certification of taxable values as required in 15-10-202, the increment value is reported as newly taxable property in the year in which the tax increment financing district terminates. If a tax increment financing district terminates after the certification of taxable values as required in 15-10-202, the increment value is reported as newly taxable property in the following tax year.

(c) For the purpose of subsection (3) (a) (ii), the value of newly taxable class four property that was constructed, expanded, or remodeled property since the completion of the last reappraisal cycle is the current year market value of that property less the previous year market value of that property.

(c)(d) For the purpose of subsection (3) (a) (iv), the subdivision of real property includes the first sale of real property that results in the property being taxable as class four property or as nonqualified agricultural land as described in 15-6-133(1) (c).

(5) Subject to subsection (8), subsection (1) (a) does not apply to:

- (a) school district levies established in Title 20; or
- (b) the portion of a governmental entity's property tax levy for premium contributions for group benefits excluded under 2-9-212 or 2-18-703.

(6) For purposes of subsection (1) (a), taxes imposed do not include net or gross proceeds taxes received under 15-6-131 and 15-6-132.

(7) In determining the maximum number of mills in subsection (1) (a), the governmental entity may increase the number of mills to account for a decrease in reimbursements.

(8) The department shall calculate, on a statewide basis, the number of mills to be imposed for purposes of 15-10-107, 20-9-331, 20-9-333, 20-9-360, 20-25-423, and 20-25-439. However, the number of mills calculated by the department may not exceed the mill levy limits established in those sections. The mill calculation must be established in whole tenths of mills. If the mill levy calculation does not result in a whole number an even tenth of mills a mill, then the calculation must be rounded up to the nearest whole tenth of a mill.

(9) (a) The provisions of subsection (1) do not prevent or restrict:

- (i) a judgment levy under 2-9-316, 7-6-4015, or 7-7-2202;
- (ii) a levy to repay taxes paid under protest as provided in 15-1-402;
- (iii) an emergency levy authorized under 10-3-405, 20-9-168, or 20-15-326; or
- (iv) a levy for the support of a study commission under 7-3-184.

(b) A levy authorized under subsection (9) (a) may not be included in the amount of property taxes actually assessed in a subsequent year.

(10) A governmental entity may levy mills for the support of airports as authorized in 67-10-402, 67-11-301, or 67-11-302 even though the governmental entity has not imposed a levy for the airport or the airport authority in either of the previous 2 years and the airport or airport authority has not been appropriated operating funds by a county or municipality during that time.

(11) The department may adopt rules to implement this section. The rules may include a method for calculating the percentage of change in valuation for purposes of determining the elimination of property, new improvements, or newly taxable property in a governmental unit."

"Section 10. Section 15-16-101, MCA, is amended to read:

"15-16-101. Treasurer to publish notice -- manner of publication. (1) Within 10 days after the receipt of the property tax record, the county treasurer shall publish a notice specifying:

(a) that one-half of all taxes levied and assessed will be due and payable before 5 p.m. on the next November 30 or within 30 days after the notice is postmarked and that unless paid prior to that time the amount then due will be delinquent and will draw interest at the rate of 5/6 of 1% a month from the time of delinquency until paid and 2% will be added to the delinquent taxes as a penalty;

(b) that one-half of all taxes levied and assessed will be due and payable on or before 5 p.m. on the next May 31 and that unless paid prior to that time the taxes will be delinquent and will draw interest at the rate of 5/6 of 1% a month from the time of delinquency until paid and 2% will be added to the delinquent taxes as a penalty; and

(c) the time and place at which payment of taxes may be made.

(2) (a) The county treasurer shall send to the last-known address of each taxpayer a written notice, postage prepaid, showing the amount of taxes and assessments due for the current year and the amount due and delinquent for other years. The written notice must include:

(i) the taxable value of the property;

(ii) the total mill levy applied to that taxable value;

(iii) itemized city services and special improvement district assessments collected by the county;

(iv) the number of the school district in which the property is located; and

(v) the amount of the total tax due that is levied as city tax, county tax, state tax, school district tax, and other tax; and

(iv) a notice of the availability of all the property tax assistance programs available to property taxpayers, including the property tax assistance program under 15-6-134, the extended property tax assistance program under 15-6-193, the disabled or deceased veterans' residence exemption under 15-6-211, and the

residential property tax credit for the elderly under 15-30-171 through 15-30-179.

(b) If the property is the subject of a tax lien sale for which a tax lien sale certificate has been issued under 15-17-212, the notice must also include, in a manner calculated to draw attention, a statement that the property is the subject of a tax lien sale and that the taxpayer may contact the county treasurer for complete information.

(3) The municipality shall, upon request of the county treasurer, provide the information to be included under subsection (2)(a)(iii) ready for mailing.

(4) The notice in every case must be published once a week for 2 weeks in a weekly or daily newspaper published in the county, if there is one, or if there is not, then by posting it in three public places. Failure to publish or post notices does not relieve the taxpayer from any tax liability. Any failure to give notice of the tax due for the current year or of delinquent tax will not affect the legality of the tax.

(5) If the department revises an assessment that results in an additional tax of \$5 or less, an additional tax is not owed and a new tax bill does not need to be prepared."

Renumber: subsequent sections

45. Page 12, line 18 through page 15, line 20.

Strike: sections 8 through 10 in their entirety

Renumber: subsequent sections

46. Page 16, line 28.

Strike: "annual"

47. Page 16, line 29 through line 30.

Strike: "interest" on line 29 through "Washington" on line 30

Insert: "capitalization rate determined by the department after consultation with the forest lands taxation advisory committee"

Following: "rate."

Insert: "The capitalization rate must be adopted by rule."

48. Page 17, line 1.

Following: "period"

Insert: "for tax years 2009 through 2014"

49. Page 17, line 14.

Strike: "December 31 of each even-numbered year"

Insert: "June 30 of the first year of each reappraisal cycle"

50. Page 17, line 25.

"NEW SECTION. Section 12. Extension of 2009 deadlines relating to property taxation. As a result of the changes in the mitigation strategy of reappraisal for class three, four, and ten

property enacted by the 61st legislature, it may not be possible to comply with certain statutory deadlines relating to appraisals, assessments, reimbursements, budgets, and collection of property taxes. The state appraisal and assessment process may be delayed, which in turn may cause delays for the tax appeal boards and local government taxing jurisdiction budgeting and collection processes. Therefore, for tax year 2009, all deadlines are extended as necessary and reasonable, except that the time limits allowed for filing an appeal remain the same as provided by law in order to allow for the orderly and efficient assessment and collection of taxes.

Insert: "NEW SECTION. Section 13. Application deadline extensions. Because [this act] changes eligibility criteria for the property tax assistance program in 15-6-134(1)(c) and the exemption rate formulas for the disabled or deceased veterans' residence property tax exemption program under 15-6-211 and the application deadlines for those programs will have passed by [the effective date of this act], the application deadlines for those programs have been extended for tax year 2009 to July 15, 2009."

"NEW SECTION. Section 14. Revenue and transportation interim committee review of property tax assistance. The revenue and transportation interim committee is requested, under the committee's oversight duties, as provided in 5-5-227, to review methods of providing assistance to property taxpayers, including circuit breaker programs and assistance to low-income, veteran, and elderly property owners and whether the assistance should be accomplished through income tax or property taxation means.

Insert: "NEW SECTION. Section 15. Codification instruction. [Section 5] is intended to be codified as an integral part of Title 15, chapter 6, part 2, and the provisions of Title 15, chapter 6, part 2, apply to [section 5]."

Insert: "NEW SECTION. Section 16. 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 sections

- END -

ROLL CALL VOTE
TAXATION COMMITTEE
MONTANA STATE SENATE

Date: 4.15.09

Bill No.: HB658

Motion: be amended #1

NAME <i>(11 Members)</i>	AYE	NO	Proxy
Vice Chair, Taylor Brown	✓		
Senator Ron Erickson	✓		
Senator Bradley Maxon Hamlett	✓		
Senator Kelly Gebhardt	✓		
Senator Bruce Tutvedt	✓		
Senator Christine Kaufmann	✓		
Senator Kim Gillan	✓		
Senator Jerry Black	✓		
Senator Robert Story, Jr.	✓		
Senator Gary Branae	✓		
Chairman Jeff Essmann	✓		

VOTE: 11-0

ROLL CALL VOTE
TAXATION COMMITTEE
MONTANA STATE SENATE

Date: 4.15.09
Bill No.: HB658

Motion: be amended #3

NAME <i>(11 Members)</i>	AYE	NO	Proxy
Vice Chair, Taylor Brown	✓		
Senator Ron Erickson		✓	
Senator Bradley Maxon Hamlett		✓	
Senator Kelly Gebhardt	✓		
Senator Bruce Tutvedt	✓		
Senator Christine Kaufmann		✓	
Senator Kim Gillan	<u>no vote</u>		
Senator Jerry Black	✓		
Senator Robert Story, Jr.		✓	
Senator Gary Branae		✓	
Chairman Jeff Essmann	✓		

VOTE: 5-5 tie

ROLL CALL VOTE
TAXATION COMMITTEE
MONTANA STATE SENATE

Date: 4.15.09
Bill No.: HB658

Motion: be amended #4

NAME <i>(11 Members)</i>	AYE	NO	Proxy
Vice Chair, Taylor Brown		✓	
Senator Ron Erickson	✓		
Senator Bradley Maxon Hamlett	✓		
Senator Kelly Gebhardt		✓	
Senator Bruce Tutvedt		✓	
Senator Christine Kaufmann	✓		
Senator Kim Gillan	✓		
Senator Jerry Black		✓	✓
Senator Robert Story, Jr.		✓	
Senator Gary Branae	✓		✓
Chairman Jeff Essmann		✓	

VOTE: 5-6 fails

ROLL CALL VOTE
TAXATION COMMITTEE
MONTANA STATE SENATE

Date: 4.15.09

Bill No.: HB658

Motion: be amended #5

NAME <i>(11 Members)</i>	AYE	NO	Proxy
Vice Chair, Taylor Brown		✓	
Senator Ron Erickson	✓		
Senator Bradley Maxon Hamlett	✓		
Senator Kelly Gebhardt		✓	
Senator Bruce Tutvedt		✓	
Senator Christine Kaufmann	✓		
Senator Kim Gillan	✓		
Senator Jerry Black		✓	✓
Senator Robert Story, Jr.		✓	
Senator Gary Branae	✓		✓
Chairman Jeff Essmann		✓	

VOTE: 5-6 fails

ROLL CALL VOTE
TAXATION COMMITTEE
MONTANA STATE SENATE

Date: 4.15.09

Bill No.: HB 658

Motion: In amended #9

NAME <i>(11 Members)</i>	AYE	NO	Proxy
Vice Chair, Taylor Brown		✓	
Senator Ron Erickson	✓		
Senator Bradley Maxon Hamlett	✓		
Senator Kelly Gebhardt	✓		
Senator Bruce Tutvedt		✓	
Senator Christine Kaufmann	✓		
Senator Kim Gillan	✓		
Senator Jerry Black		✓	
Senator Robert Story, Jr.		✓	
Senator Gary Branae	✓		
Chairman Jeff Essmann		✓	

VOTE: 6-5 passes

ROLL CALL VOTE
TAXATION COMMITTEE
MONTANA STATE SENATE

Date: 4.15.09
Bill No.: HB 658

Motion: be amend (conceptual)[#] 11

NAME <i>(11 Members)</i>	AYE	NO	Proxy
Vice Chair, Taylor Brown		✓	
Senator Ron Erickson	✓		
Senator Bradley Maxon Hamlett		✓	
Senator Kelly Gebhardt		✓	
Senator Bruce Tutvedt		✓	
Senator Christine Kaufmann	✓		
Senator Kim Gillan	✓		
Senator Jerry Black		✓	
Senator Robert Story, Jr.		✓	
Senator Gary Branae	✓		
Chairman Jeff Essmann		✓	

VOTE: 4-7

ROLL CALL VOTE
TAXATION COMMITTEE
MONTANA STATE SENATE

Date: 4.15.09

Bill No.: HB 658

Motion: be amended - conceptual # 12 (Gebhardt)

NAME <i>(11 Members)</i>	AYE	NO	Proxy
Vice Chair, Taylor Brown	✓		
Senator Ron Erickson		✓	
Senator Bradley Maxon Hamlett	✓		
Senator Kelly Gebhardt	✓		
Senator Bruce Tutvedt	✓		
Senator Christine Kaufmann		✓	
Senator Kim Gillan		✓	
Senator Jerry Black	✓		
Senator Robert Story, Jr.	✓		
Senator Gary Branae		✓	
Chairman Jeff Essmann	✓		

VOTE: 7-4

ROLL CALL VOTE
TAXATION COMMITTEE
MONTANA STATE SENATE

Date: 4.15.09

Bill No.: HB658

Motion: do pass as amended #13

NAME <i>(11 Members)</i>	AYE	NO	Proxy
Vice Chair, Taylor Brown	✓		
Senator Ron Erickson		✓	
Senator Bradley Maxon Hamlett		✓	
Senator Kelly Gebhardt	✓		
Senator Bruce Tutvedt	✓		
Senator Christine Kaufmann		✓	
Senator Kim Gillan		✓	
Senator Jerry Black	✓		
Senator Robert Story, Jr.	✓		✓
Senator Gary Branae		✓	
Chairman Jeff Essmann	✓		

VOTE: 6-5 passes

