

MINUTES

MONTANA SENATE 62nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION JOINT MEETING WITH HOUSE TAXATION COMMITTEE

Call to Order: Chair Bruce Tutvedt, on January 11, 2011 at 8:00 AM, in Room 303
Capitol

SENATE ROLL CALL

Members Present:

Sen. Bruce Tutvedt, Chair (R)
Sen. Bob Lake, Vice Chair (R)
Sen. Ron Arthun (R)
Sen. Gary Branae (D)
Sen. Ron Erickson (D)
Sen. Kim Gillan (D)
Sen. Christine Kaufmann (D)
Sen. Kendall Van Dyk (D)
Sen. Chas Vincent (R)
Sen. Art Wittich (R)

Members Excused: Sen. Jeff Essmann (R)
Sen. Jim Peterson (R)

Members Absent: None

Staff Present: Lee Heiman, Legislative Branch
Debra Polhemus, Senate Committee Secretary

HOUSE ROLL CALL

Members Present:

Rep. Mark Blasdel, Chair (R)
Rep. Mike Miller, Vice Chair (R)
Rep. Dick Barrett (D)
Rep. Alan Hale (R)
Rep. Lee Randall (R)
Rep. Mike Phillips (D)
Rep. Steve Lavin (R)
Rep. Austin Knudsen (R)
Rep. Edie McClafferty (D)
Rep. Max Yates (R)
Rep. Janna Taylor (R)
Rep. Sue Malek (D)
Rep. Brian Hoven (R)
Rep. Mary McNally (D)
Rep. Steve Fitzpatrick (R)
Rep. Kelly Flynn (R)
Rep. Kathleen Williams (D)
Rep. Jerry O'Neil (R)
Rep. Wayne Stahl (R)

Members Excused: None

Members Absent: None

Staff Present: Jeff Martin, Legislative Branch
Lisa Adams, House 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:

Department of Revenue Presentation ~ Taxation and Tax Administration
Orientation for Legislators

**INTRODUCTION TO THE DEPARTMENT OF REVENUE
AND MONTANA'S TAX STRUCTURE**

00:02:03 Dan Bucks, Director, Department of Revenue (DOR)

EXHIBIT(tas08a01)

EXHIBIT(tas08a02)

00:47:04 Rep. Phillips

00:47:53 Dan Bucks, DOR

00:49:43 Chairman Tutvedt

00:49:59 Dan Bucks

EXHIBIT(tas08a03)

EXHIBIT(tas08a04)

01:18:11 Sen. Lake

01:18:32 Dan Bucks

01:19:43 Sen. Lake

01:20:09 Dan Bucks

01:21:32 Sen. Wittich

01:22:20 Dan Bucks

01:23:43 Sen. Wittich

01:24:49 Sen. Bucks

01:26:14 Rep. Phillips

01:26:55 Dan Bucks

01:29:19 Rep. Barrett

01:29:34 Dan Bucks

CONSTITUTIONAL FOUNDATION OF TAXATION

01:32:09 C.A. Daw, Chief Legal Counsel, Department of Revenue (DOR)

01:51:20 Chairman Tutvedt

01:51:32 C. A. Dow, (DOR)

01:52:21 Chairman Tutvedt

01:52:38 C. A. Dow

01:55:20 Vice Chair Miller

01:55:35 C. A. Dow

01:56:26 Chairman Tutvedt

01:56:47 C. A. Dow

OVERVIEW OF BIENNIAL REPORT ON TYPES OF MONTANA TAXES

01:57:05 Ed Caplis, Director, Tax Policy and Research, DOR

EXHIBIT(tas08a05)

02:05:28 Sen. Gillan

02:06:08 Ed Caplis, DOR

02:06:45 Sen. Gillan

02:07:08 Ed Caplis

02:14:12 Rep. Hoven

02:14:28 Ed Caplis

02:15:03 Rep. Malek

02:15:34 Ed Caplis

02:24:59 Dan Dodds, Tax Analyst, DOR

02:40:20	Sen. Erickson
02:41:38	Dan Dodds, DOR
02:42:07	Sen. Erickson
02:42:36	Dan Dodds
02:44:11	Rep. Stahl
02:46:07	Ed Caplis
02:46:21	Chairman Tutvedt
02:46:53	Ed Caplis
02:47:25	Chairman Tutvedt

ADJOURNMENT

Adjournment:
10:50 a.m.

Debra Polhemus, Secretary

dp

Additional Documents:

EXHIBIT([tas08aad.pdf](#))