

MINUTES

MONTANA SENATE 62nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on March 22, 2011 at 8:00 AM, in Room 405 Capitol

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. Christine Kaufmann (D)
Sen. Kendall Van Dyk (D)
Sen. Art Wittich (R)

Members Excused:

Sen. Jeff Essmann (R)
Sen. Kim Gillan (D)
Sen. Jim Peterson (R)
Sen. Chas Vincent (R)

Members Absent: None

Staff Present:

Lee Heiman, Legislative Branch
Debra Polhemus, 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 411, 3/17/2011; SB 413, 3/18/2011

Executive Action: HB 460 ~ Do Concur As Amended
HB 107 ~ Discussion

Committee Business:

00:00:50 Chairman Tutvedt
00:01:25 Sen. Lake
00:03:06 Chairman Tutvedt

HEARING ON SB 413**Opening Statement by Sponsor:**

00:03:43 Sen. Joe Balyeat (R), SD 34, opened the hearing on SB 413, Revise tax laws.
[EXHIBIT\(tas64a01\)](#)

Proponents' Testimony:

00:05:55 Holly Franz, representing the Montana Society of CPA's (MTSCPA)
00:07:06 Gene Walborn, Administrator, Business and Income Taxes Division, Department
of Revenue (DOR)
[EXHIBIT\(tas64a02\)](#)
00:09:54 Lee Heiman, Legislative Services Division (LSD)
00:10:37 Gene Walborn, DOR
00:11:29 Dan Bucks, Director, DOR
00:14:21 Sen. Lake
00:14:36 Dan Bucks

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses:

00:16:32 Sen. Kaufmann
00:17:08 Dan Bucks
00:18:53 Sen. Kaufmann
00:19:14 Dan Bucks
00:21:04 Chairman Tutvedt

Closing by Sponsor:

00:21:22 Sen. Bruce Tutvedt on behalf of Sen. Balyeat

HEARING ON SB 411**Opening Statement by Sponsor:**

00:21:42 Sen. Ron Erickson (D), SD 47, opened the hearing on SB 411, Revise
administration of tax interest, penalties and delinquencies.
00:22:06 Senator Gillan arrived at the committee meeting

Proponents' Testimony:

00:23:58 Dan Bucks, DOR

00:31:41 Gene Walborn, DOR

EXHIBIT(tas64a03)

00:41:54 Holly Franz, representing Montana Society of CPAs (MTSCPA)

Opponents' Testimony: None**Informational Testimony:** None**Questions from Committee Members and Responses:**

00:45:03 Sen. Kaufmann

00:45:55 Sen. Erickson

00:46:48 Sen. Kaufmann

00:47:00 Lee Heiman, LSD

00:47:39 Sen. Arthun

00:48:08 Gene Walborn, DOR

00:49:27 Sen. Arthun

00:49:41 Gene Walborn

00:51:20 Sen. Wittich

00:51:51 Gene Walborn

00:54:46 Sen. Erickson

Closing by Sponsor:

00:55:11 Sen. Erickson

00:56:38 Chairman Tutvedt

Committee Business:

00:58:53 Sen. Wittich

00:59:37 Sen. Erickson

01:00:22 Sen. Van Dyk

01:00:41 Sen. Erickson

01:00:51 Sen. Kaufmann

EXECUTIVE ACTION ON HB 46001:02:43 **Motion:** Sen. Lake moved that **HB 460 BE CONCURRED IN.**01:03:07 **Motion:** Sen. Lake moved that **HB 460 BE AMENDED.****Discussion:**

01:03:34 Lee Heiman, LSD

01:04:32 **Vote:** Motion carried 9-0 by voice vote of those present and voting.

01:04:45 **Motion:** Sen. Lake moved that **HB 460 BE CONCURRED IN AS AMENDED.**

Discussion:

01:05:01 Sen. Wittich
01:06:06 Chairman Tutvedt
01:06:26 Sen. Lake
01:06:47 Chairman Tutvedt

01:06:56 **Vote:** Motion carried 9-0 by voice vote of those present and voting. Sen. Lake will carry the bill.

EXECUTIVE ACTION ON HB 107

01:07:37 **Motion:** Sen. Gillan moved that **HB 107 BE CONCURRED IN.**

01:08:22 **Motion:** Sen. Lake moved that **HB 107 BE AMENDED.**
EXHIBIT(tas64a04)

Discussion:

01:08:49 Lee Heiman, LSD
EXHIBIT(tas64a05)
01:10:31 Sen. Gillan
01:11:12 Sen. Wittich
01:12:55 Sen. Gillan
01:14:02 Lee Heiman
01:14:19 Sen. Gillan
01:14:29 Sen. Erickson
01:14:49 Chairman Tutvedt
01:15:02 Lee Heiman
01:15:19 Sen. Wittich
01:15:34 Lee Heiman
01:16:05 Sen. Wittich
01:17:28 Chairman Tutvedt
01:17:34 Sen. Gillan
01:19:28 Sen. Lake
01:20:40 Sen. Kaufmann
01:21:14 Lee Heiman
01:21:40 Sen. Kaufmann
01:21:47 Sen. Wittich
01:22:51 Chairman Tutvedt
01:23:37 Sen. Gillan
01:24:11 Sen. Wittich
01:25:54 Sen. Gillan

01:26:22 Sen. Lake **WITHDREW MOTION HB 107 BE AMENDED.**

01:26:35 Sen. Gillan **WITHDREW MOTION HB 107 BE CONCURRED IN.**

Committee Business:

01:27:30 Chairman Tutvedt

01:27:59 Sen. Erickson

01:28:23 Sen. Gillan

Additional Exhibits:

EXHIBIT(tas64a06)

Bio sheet on Samantha Sanchez, nominee to State Tax Appeal Board

EXHIBIT(tas64a07)

No Hearing Request for SB 407 by Sponsor Senator Bob Lake

ADJOURNMENT

Adjournment: 9:35 A.M.

Debra Polhemus, Secretary

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Additional Documents:

EXHIBIT([tas64aad.pdf](#))