

MINUTES

MONTANA SENATE 62nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Vice Chairman Bob Lake, on January 19, 2011 at 8:00 AM, in Room 405 Capitol

ROLL CALL

Members Present:

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. Art Wittich (R)

Members Excused:

Sen. Bruce Tutvedt, Chair (R)
Sen. Jeff Essmann (R)
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 94, 1/3/2011 ~ SB 110, 1/5/2011 ~ SB 122, 1/6/2011 ~
SB 131 Cancelled by Sponsor

HEARING ON SB 110**Opening Statement by Sponsor:**

00:02:24 Sen. John Brenden (R), SD 18, opened the hearing on SB 110, Exclude land occupied by county road from taxation.

Proponents' Testimony:

00:06:05 Nicole Rolf, representing Montana Farm Bureau Federation
00:07:20 Nancy Schlepp, representing Montana Taxpayers Association (MTA)

Opponents' Testimony:

00:07:50 Cindy Swank, resident, Helena and Poplar
[EXHIBIT\(tas14a01\)](#)

Informational Testimony:

00:10:18 Dallas Reese, Management Analyst, Property Assessment Division, Department of Revenue (DOR)
00:13:39 Harold Blattie, Executive Director, Montana Association of Counties (MACo)

Questions from Committee Members and Responses:

00:16:11 Sen. Wittich
00:16:36 Dallas Reese, DOR
00:17:00 Sen. Wittich
00:17:24 Dallas Reese
00:18:03 Sen. Wittich
00:18:19 Sen. Brenden
00:18:55 Sen. Kaufmann
00:19:29 Dallas Reese
00:20:16 Sen. Kaufmann
00:20:24 Dallas Reese
00:20:50 Sen. Kaufmann
00:21:06 Dallas Reese
00:22:41 Vice Chair Lake
00:23:20 Harold Blattie, MACo
00:25:00 Vice Chair Lake
00:25:20 Harold Blattie
00:25:34 Vice Chair Lake
00:25:50 Dallas Reese
00:27:11 Vice Chair Lake
00:27:28 Dallas Reese
00:28:10 Vice Chair Lake
00:28:23 Sen. Brenden
00:29:15 Vice Chair Lake

Questions from Committee Members and Responses: (con't)

00:29:31 Sen. Kaufmann

00:29:48 Sen. Brenden

Closing by Sponsor:

00:30:44 Sen. Brenden

Committee Member Comment:

00:33:22 Sen. Gillan

HEARING ON SB 122

Opening Statement by Sponsor:

00:34:42 Sen. David Wanzenried (D), SD 49, opened the hearing on SB 122, Require passage of revenue estimating resolution.

Proponents' Testimony: None

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses:

00:41:08 Sen. Wittich

00:41:42 Sen. Wanzenried

Closing by Sponsor:

00:42:27 Sen. Wanzenried

HEARING ON SB 94

Opening Statement by Sponsor:

00:43:45 Sen. Ron Erickson (D), SD 47, opened the hearing on SB 94, Revise waters edge provisions of corporation taxes.

[EXHIBIT\(tas14a02\)](#)

Proponents' Testimony:

00:53:07 Dan Bucks, Director, Department of Revenue (DOR)

[EXHIBIT\(tas14a03\)](#)

[EXHIBIT\(tas14a04\)](#)

[EXHIBIT\(tas14a05\)](#)

EXHIBIT(tas14a06)

EXHIBIT(tas14a07)

01:15:02 Tara Veazey, Montana Budget and Policy Center
01:16:56 Erik Burke, representing MEA/MFT
01:18:15 Olivia Riutta, Outreach Coordinator, Montana Women Vote

Opponents' Testimony:

01:19:49 Mike Green, Crowley Fleck, LLC, representing Montana Taxpayers Association (MTA)

Informational Testimony:

01:29:39 Brian Staley, Corporate Tax Unit Manager, DOR
01:29:57 Brenda Gilmer, Attorney, DOR

Questions from Committee Members and Responses:

01:30:21 Sen. Kaufmann
01:30:37 Brian Staley, DOR
01:31:03 Sen. Kaufmann
01:31:36 Brian Staley
01:32:29 Vice Chair Lake
01:32:40 Brian Staley
01:32:50 Sen. Wittich
01:33:59 Dan Bucks, DOR
01:41:01 Sen. Wittich
01:41:42 Dan Bucks
01:43:21 Sen. Wittich
01:44:03 Dan Bucks
01:45:42 Vice Chair Lake
01:45:58 Dan Bucks
01:47:01 Sen. Arthun
01:47:58 Dan Bucks
01:49:35 Sen. Kaufmann
01:50:19 Dan Bucks

Closing by Sponsor:

01:53:57 Sen. Erickson (References Exhibit #7)

ADJOURNMENT

Adjournment: 10.00 A.M.

01:59:46
5:35

Debra Polhemus, Secretary

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Additional Exhibits:

[EXHIBIT\(tas14a08\)](#)

Senator Larsen's request to withdraw SB 131 dated January 18, 2011.

Additional Documents:

[EXHIBIT\(tas14aad.pdf\)](#)