

## MINUTES

### MONTANA SENATE 62nd LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Bruce Tutvedt, on February 2, 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. Kim Gillan (D)  
Sen. Christine Kaufmann (D)  
Sen. Art Wittich (R)

**Members Excused:** None

Sen. Jeff Essmann (R)  
Sen. Kendall Van Dyk (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:**

SB 219 (1/25/2011)

**HEARING ON SB 219****Opening Statement by Sponsor:**

00:02:11 Sen. Gary Branae (D), SD 27, opened the hearing on SB 219, Revise laws relating to property tax protest.

**Proponents' Testimony:**

00:06:00 Bob Vogel, Montana School Board Association, (MTSBA)

[EXHIBIT\(tas26a01\)](#)

[EXHIBIT\(tas26a02\)](#)

00:14:16 Nancy Schlepp, representing Montana Taxpayers Association (MTA)

00:15:30 Tammy Johnson, speaking for Ronda Wiggers for the County Treasurers' Association (CTA)

00:18:05 Ed Bartlett, representing Yellowstone County and Yellowstone County Commissioners

00:19:32 John Ostlund, President, Montana Association of Counties (MACo)

**Opponents' Testimony:** None

**Informational Testimony:**

00:20:08 Denise Ulberg, Division Administrator, School Finance Division, Office of Public Instruction (OPI)

00:20:32 Gene Walburg, Administrator, Business and Income Taxes Division, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

00:20:52 Sen. Arthun

00:21:13 Sen. Branae

00:21:51 Sen. Wittich

00:22:16 Nancy Schlepp, MTA

00:23:22 Sen. Wittich

00:23:40 Gene Walborn, DOR

00:25:20 Sen. Wittich

00:25:27 Gene Walborn

00:26:19 Chairman Tutvedt

00:26:54 Gene Walborn

00:28:43 Chairman Tutvedt

00:28:57 Sen. Branae

00:29:21 Sen. Lake

00:30:05 Gene Walborn

00:30:16 Sen. Arthun

00:30:35 Gene Walborn

00:32:03 Chairman Tutvedt

**Closing by Sponsor:**

00:32:30 Sen. Branae

**EXHIBIT(tas26a03)**

**Department of Revenue Discussion of Montana Tax Credits:**

00:34:50 Ed Caplis, Director, Tax Policy and Research Institute, DOR

**EXHIBIT(tas26a04)**

00:40:31 Sen. Lake  
00:41:01 Ed Caplis, DOR  
00:42:44 Sen. Wittich  
00:43:20 Ed Caplis  
00:45:03 Sen. Wittich  
00:45:37 Ed Caplis  
00:46:35 Sen. Kaufmann  
00:46:59 Ed Caplis  
00:47:25 Dan Dodds, DOR  
00:47:53 Sen. Kaufmann  
00:48:04 Chairman Tutvedt  
00:48:25 Ed Caplis  
00:48:56 Chairman Tutvedt  
00:49:19 Ed Caplis  
00:49:39 Sen. Erickson  
00:50:15 Ed Caplis  
00:50:53 Sen. Erickson  
00:51:16 Ed Caplis  
00:51:26 Dan Dodds  
00:52:12 Sen. Gillan  
00:53:35 Sen. Lake  
00:53:51 Ed Caplis

**Additional Exhibit:**

**EXHIBIT(tas26a05)**

Information from the Department of Revenue relating to SB199 heard in committee on January 26, 2011.

**ADJOURNMENT**

Adjournment: 8:55 A.M.

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Debra Polhemus, Secretary

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Additional Documents:

**EXHIBIT([tas26aad.pdf](#))**