

MINUTES

MONTANA SENATE 62nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on March 3, 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. Jim Peterson (R)
Sen. Kendall Van Dyk (D)
Sen. Art Wittich (R)

Members Excused:

Sen. Jeff Essmann (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: HB 219, 2/22/2011
SB 295, 2/22/2011
SB 314, 2/22/2011
SB 372, 2/23/2011

Executive Action: SB 314 ~ Tabled

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

00:00:40 Rep. Tom McGillvray (R), HD 50, opened the hearing on HB 219, Index federal income tax deduction to consumer price index.

[EXHIBIT\(tas48a01\)](#)

Proponents' Testimony: None

Opponents' Testimony:

00:05:36 Dan Bucks, Director, Department of Revenue (DOR)

[EXHIBIT\(tas48a02\)](#)

[EXHIBIT\(tas48a03\)](#)

00:15:04 Tara Veazey, Montana Office of Budget and Planning

Informational Testimony: None

Questions from Committee Members and Responses:

00:17:58 Sen. Wittich
00:19:13 Dan Bucks, DOR
00:20:14 Sen. Wittich
00:20:38 Dan Bucks
00:21:22 Sen. Lake
00:21:39 Tara Veazey
00:21:50 Sen. Lake
00:22:11 Sen. Erickson
00:22:29 Tara Veazey
00:22:41 Sen. Gillan
00:23:12 Rep. McGillvray
00:23:23 Sen. Gillan
00:23:33 Rep. McGillvray
00:23:44 Sen. Erickson
00:24:22 Rep. McGillvray
00:25:07 Sen. Erickson
00:25:18 Rep. McGillvray
00:26:09 Sen. Van Dyk
00:26:57 Rep. McGillvray
00:27:27 Chairman Tutvedt
00:28:05 Rep. McGillvray
00:28:56 Sen. Kaufmann
00:29:16 Dan Bucks

Closing by Sponsor:

00:30:29 Rep. McGillvray

HEARING ON SB 295**Opening Statement by Sponsor:**

00:34:48 Sen. Bob Lake (R), SD 44, opened the hearing on SB 295, Revise manner of appraising certain property for tax purposes.

Proponents' Testimony:

00:43:02 Dan Bucks, Director, Department of Revenue (DOR)
00:55:44 Cynthia Monteau Moore, Administrator, Property Assessment Division, DOR
01:07:05 Joe Roberts, representing Montana Association of Relators (MAR)
01:13:28 Charles Abell, Whitefish resident
01:22:35 Haley Beaudry, representing Columbia Falls Aluminum Company

Opponents' Testimony: None

Informational Testimony:

01:23:53 Karen Powell, Chairwoman, Montana Tax Appeal Board

Questions from Committee Members and Responses:

01:25:14 Sen. Erickson
01:25:48 Sen. Lake
01:27:11 Sen. Kaufmann
01:27:56 Sen. Lake
01:29:55 Sen. Kaufmann
01:30:32 Sen. Lake
01:32:05 Sen. Arthun
01:32:33 Dan Bucks, DOR
01:35:20 Sen. Van Dyk
01:35:55 Dan Bucks
01:40:12 Sen. Wittich
01:41:50 Dan Bucks
01:47:14 Sen. Wittich
01:48:32 Dan Bucks
01:49:27 Sen. Wittich
01:50:24 Sen. Lake
01:53:14 Sen. Wittich
01:53:37 Sen. Lake
01:55:26 Sen. Kaufmann
01:56:16 Dan Bucks
02:00:05 Chairman Tutvedt
02:00:38 Dan Bucks
02:02:44 Chairman Tutvedt
02:03:44 Dan Bucks
02:05:00 Chairman Tutvedt
02:05:41 Dan Bucks

Closing by Sponsor:

02:06:43 Sen. Bob Lake
02:09:00 Recess
02:18:13 Vice Chairman Bob Lake assumed the responsibilities of committee chair.

HEARING ON SB 372**Opening Statement by Sponsor:**

02:19:35 Sen. Bruce Tutvedt (R), SD 3, opened the hearing on SB 372, Lower business equipment tax – phase more reduction on state economic growth.

Proponents' Testimony:

02:24:56 Jason Todhunter, representing Montana Logging Association
02:26:33 Cary Hegreberg, Montana Contractors Association
02:27:49 Patrick Heffernan, Montana Wood Products Association
02:28:58 Webb Brown, Montana Chamber of Commerce
02:30:35 Elaine Taylor, representing Montana Beverage Association
02:31:25 Barry 'Spook' Stang, representing Motor Carriers of Montana
02:33:17 Ronda Wiggers, representing Great Falls and Helena Chamber of Commerces
02:34:36 Haley Beaudry, representing Columbia Falls Aluminum Company
02:35:28 Carol Lambert, representing Women Involved in Farm Economics, WIFE
02:36:23 Riley Johnson, representing National Federation of Independent Business (NFIB)

Opponents' Testimony:

02:37:01 Alec Hansen, representing Montana League of Cities and Town
02:40:14 Harold Blattie, Executive Director, Montana Association of Counties (MACo)
[EXHIBIT\(tas48a04\)](#)
02:46:03 Evan Barrett, Chief Business Development Officer, Governor's Office of Economic Development

Informational Testimony:

02:52:04 C. A. Daw, Chief Legal Counselor, Department of Revenue
02:58:21 Jim Standaert, Senior Fiscal Analyst, Legislative Fiscal Division (LFD)
[EXHIBIT\(tas48a05\)](#)
[EXHIBIT\(tas48a06\)](#)
[EXHIBIT\(tas48a07\)](#)
03:06:21 Ed Caplis, Director of Tax Policy and Research, DOR

Questions from Committee Members and Responses:

03:06:51 Sen. Erickson
03:07:31 Jim Standaert, LFD
03:08:01 Sen. Erickson
03:09:22 Sen. Tutvedt
03:10:52 Sen. Erickson
03:11:24 Sen. Tutvedt
03:12:30 Sen. Van Dyk
03:14:06 Sen. Tutvedt
03:15:45 Sen. Van Dyk
03:16:22 Sen. Tutvedt
03:17:28 Sen. Van Dyk
03:17:44 Sen. Gillan
03:19:06 Sen. Tutvedt
03:21:28 Sen. Gillan
03:21:52 Sen. Tutvedt
03:24:57 Sen. Wittich
03:25:23 Sen. Tutvedt
03:26:31 Sen. Van Dyk
03:27:28 Evan Barrett

[EXHIBIT\(tas48a08\)](#)

Closing by Sponsor:

03:30:12 Sen. Tutvedt

HEARING ON SB 314**Opening Statement by Sponsor:**

03:33:20 Sen. Larry Jent (D), SD 32, opened the hearing on SB 314, Provide for realtor commission lien law.

Proponents' Testimony: None

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses: None

Closing by Sponsor:

03:34:36 Sen. Larry Jent

EXECUTIVE ACTION ON SB 314

03:35:39 **Motion/Vote:** Sen. Van Dyk moved that **SB 314 BE TABLED**. Motion carried 9-0 by voice vote of those present and voting.

ADJOURNMENT

Adjournment: 11:35 A.M.

Debra Polhemus, Secretary

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Additional Documents:

EXHIBIT([tas48aad.pdf](#))