

MINUTES

MONTANA SENATE 63rd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on January 18, 2013 at 8:00 AM, in Room 405
Capitol

ROLL CALL

Members Present:

Sen. Bruce Tutvedt, Chair (R)
Sen. Ron Arthun (R)
Sen. Dick Barrett (D)
Sen. Greg Jergeson (D)
Sen. Christine Kaufmann (D)
Sen. Sue Malek (D)
Sen. Jim Peterson (R)
Sen. Mike Phillips (D)
Sen. Janna Taylor (R)

Members Excused: Sen. Fred Thomas, Vice Chair (R)
Sen. Jeff Essmann (R)
Sen. Art Wittich (R)

Members Absent: None

Staff Present: Jaret Coles, Legislative Branch
Charlene Rich, 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 108, SB 56, 1/11/2013

Executive Action: SJ2 Do Pass As Amended

EXECUTIVE ACTION ON SJ 2

0:23:24 **Motion:** Sen. Peterson moved that **SJ 2 DO PASS**

00:23:45 **Motion:** Sen. Peterson moved that **SJ 2 BE AMENDED**

Discussion:

00:23:37 Chairman Tutvedt

00:24:39 Amy Carlson, Legislative Fiscal Analyst (LFA)

00:25:14 Sen. Phillips

00:25:28 Amy Carlson, LFA

00:25:33 Chairman Tutvedt

00:25:47 Sen. Peterson

00:29:12 Sen. Wittich entered the hearing.

00:29:21 Sen. Kaufmann

00:30:49 **Vote:** Motion carried unanimously by roll call vote. Sen. Essmann voted by proxy.

00:30:59 **Motion:** Sen. Kaufmann moved that **SJ 2 BE AMENDED**.

Discussion:

00:33:53 Sen. Wittich

00:35:52 Sen. Phillips

00:37:33 Sen. Barrett

00:39:54 Chairman Tutvedt

00:41:49 Sen. Malek

00:42:36 Sen. Phillips

00:43:18 Chairman Tutvedt

00:43:27 **Vote:** Motion failed 5-7 by roll call vote with Sen. Barrett, Sen. Jergeson, Sen. Kaufmann, Sen. Malek and Sen. Phillips voting aye. Sen. Essmann and Sen. Thomas voted by proxy.

Discussion:

00:46:05 Chairman Tutvedt

00:48:33 **Vote:** Motion carried unanimously by roll call vote. Sen. Essmann and Sen. Thomas voted by proxy.

Discussion:

00:49:07 Sen. Phillips
00:50:28 Sen. Peterson
00:52:01 Chairman Tutvedt
00:52:07 Jaret Coles, Legislative Staff Attorney
00:53:07 Sen. Tutvedt

HEARING ON SB 108**Opening Statement by Sponsor:**

00:54:45 Sen. Taylor Brown (R), SD 22, opened the hearing on SB 108, Renew Montana charitable endowment tax credit.

Proponents' Testimony:

01:00:01 Mike Kadas, Director, Montana Department of Revenue (DOR)
[EXHIBIT\(tas10a01\)](#)

01:02:43 Chairman Tutvedt
01:02:53 Kurt Alme , Yellowstone Boys and Girls Foundation (YBGR)
[EXHIBIT\(tas10a02\)](#)

01:14:51 Nancy Schlepp, Montana Tax Payers Association (MTA)
01:16:09 Holly Franz, Montana Society of Certified Public Accountants (MSCPA)
01:16:40 Moe Wosepka, Montana Catholic Dioceses
[EXHIBIT\(tas10a03\)](#)

01:19:43 Liz Moore, Montana Nonprofit Association (MNA)
01:22:43 Candace Payne, Statewide Alliance of YMCAs
01:23:44 Charlie Briggs, Easter Seals/Goodwill
[EXHIBIT\(tas10a04\)](#)

01:24:18 Mary Craigle, Montana Community Foundation (MCF)
01:24:56 Mike Munck, St. Peters Hospital Helena, MT
01:27:03 Richard Hader, Montana Hope Project
01:28:30 Abigail St. Lawrence, Montana Association of Churches (MAC)
01:29:34 Janie McCall, Yellowstone Boys and Girls Ranch (YBGR)
01:31:03 Jim Brown, Montana Independent Bankers (MIB)
01:31:22 Mike Foster, Catholic Hospitals of Montana, Billings Clinic, Bozeman Deaconess Hospital
01:32:11 Harold Blattie, Montana Association of Counties (MACo)
01:32:31 Ken Morrison, Energy Share of Montana
01:33:53 Jessica Nolan, Montana Chamber of Commerce (MCC)
01:34:18 Aidan Myrhe, Montana Community Foundation (MCF)

Opponents' Testimony: None

Informational Testimony:

01:36:49 Dan Dodds, Montana Department of Revenue (DOR)

Questions from Committee Members and Responses:

01:37:06 Sen. Kaufmann
01:37:18 Dan Dodds, DOR
01:38:03 Chairman Tutvedt
01:38:24 Dan Dodds
01:38:29 Sen. Barrett
01:38:48 Sen. Brown

Closing by Sponsor:

01:39:34 Sen. Brown

01:41:24 Recess
01:46:24 Reconvened

HEARING ON SB 56

Opening Statement by Sponsor:

01:46:40 Sen. Larry Jent (D), SD 32, opened the hearing on SB 56, Eliminate calculation errors of taxes, fees, and assessments to local government.

Proponents' Testimony:

01:49:41 Cynthia Monteau Moore, Administrator of Property Assessment Division,
Montana Department of Revenue (DOR)

[EXHIBIT\(tas10a05\)](#)

Opponents' Testimony:

01:59:53 Harold Blattie, Executive Director, Montana Association of Counties (MACo)
[EXHIBIT\(tas10a06\)](#)

02:08:15 Ronda Wiggers, Montana County Treasurers Association (MCTA)

Informational Testimony: None

Questions from Committee Members and Responses:

02:12:04 Sen. Kaufmann
02:14:42 Cynthia Monteau Moore, DOR
02:15:52 Sen. Barrett
02:17:10 Cynthia Monteau Moore
02:18:15 Sen. Barrett
02:19:26 Harold Blattie, MACo
02:20:42 Sen. Janna Taylor left the hearing.
02:20:58 Harold Blattie
02:22:37 Sen. Arthun
02:23:04 Cynthia Monteau Moore
02:24:36 Sen. Arthun
02:24:54 Cynthia Monteau Moore
02:25:25 Sen. Peterson
02:25:42 Cynthia Monteau Moore
02:28:59 Sen. Peterson
02:29:19 Ronda Wiggers, MCTA
02:32:05 Sen. Malek
02:36:34 Cynthia Monteau Moore
02:38:01 Sen. Jent
02:41:07 Sen. Kaufmann
02:41:14 Dan White, Attorney, Montana Department of Revenue (DOR)
02:43:44 Sen. Peterson
02:44:40 Dan White, DOR
02:45:59 Sen. Barrett
02:48:56 Sen. Malek
02:49:54 Ronda Wiggers
02:51:02 Harold Blattie

Closing by Sponsor:

02:52:49 Sen. Jent

ADJOURNMENT

Adjournment: 11:05 AM

Charlene Rich, Secretary

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Additional Documents:

EXHIBIT([tas10aad.pdf](#))