

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 64th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Mike Miller, on March 11, 2015 at 8:00 AM, in Room 152 Capitol

ROLL CALL

Members Present:

Rep. Mike Miller, Chair (R)
Rep. Greg Hertz, Vice Chair (R)
Rep. Kathleen Williams, Vice Chair (D)
Rep. Rob Cook (R)
Rep. Geraldine Custer (R)
Rep. Mary Ann Dunwell (D)
Rep. Kelly Flynn (R)
Rep. Tom Jacobson (D)
Rep. Steve Lavin (R)
Rep. Ed Lieser (D)
Rep. Albert Olszewski (R)
Rep. Alan Redfield (R)
Rep. Kerry White (R)
Rep. Nancy Wilson (D)

Members Excused:

Rep. Nicholas Schwaderer (R)
Rep. Bridget Smith (D)
Rep. Daniel Zolnikov (R)
Rep. Lee Randall (R)
Rep. Zach Brown (D)
Rep. Edith (Edie) McClafferty (D)

Members Absent: None

Staff Present: Megan Moore, Legislative Branch
Erica Siate, Committee Secretary
Stephanie Morrison, Legislative Branch
Nick Brown, Legislative Branch

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 592, 3/5/2015; SB 54, 3/5/2015; SB 92, 3/5/2015; SB 170,
3/5/2015

00:00:01 Chair Miller

HEARING ON SB 92

Opening Statement by Sponsor:

00:01:33 Sen. Fred Thomas (R), SD 44, opened the hearing on SB 92, Revise administration of taxes.
00:01:46 Rep. McClafferty entered the meeting.
00:01:58 Rep. Z. Brown entered the meeting.

Proponents' Testimony:

00:10:43 George Olsen, Montana Society of Certified Public Accountants

Opponents' Testimony: None

Informational Testimony:

00:19:39 Gene Walborn, Department of Revenue (DOR)
00:21:02 Chair Miller left the meeting.

Questions from Committee Members and Responses:

00:23:20 Megan Moore, Legislative Services Division (LSD)
00:24:02 Chair Hertz
00:24:08 Rep. Williams
00:24:59 Gene Walborn, DOR
00:25:43 Rep. Williams
00:25:50 Gene Walborn, DOR
00:26:04 Chair Hertz
00:26:39 Gene Walborn, DOR
00:27:41 Rep. Williams
00:28:01 Gene Walborn, DOR
00:28:10 Rep. White
00:29:16 Sen. Thomas
00:30:12 Rep. White
00:30:45 Sen. Thomas

Closing by Sponsor:

00:31:01 Sen. Thomas

00:32:26 Chair Hertz

HEARING ON HB 592

Opening Statement by Sponsor:

00:32:38 Rep. Tom Jacobson (D), HD 21, opened the hearing on HB 592, Provide for Montana earned income tax credit.
00:32:50 Rep. Redfield left the meeting.

Proponents' Testimony:

00:38:39 Heather O'Loughlin, Montana Budget and Policy Center (MBPC)

[EXHIBIT\(tah50a01\)](#)

[EXHIBIT\(tah50a02\)](#)

00:43:46 Jessica Michel, Volunteer Income Tax Assistance (VITA)

00:46:06 Donya Parrish, Montana Credit Unions

[EXHIBIT\(tah50a03\)](#)

00:48:56 Sarah Howell, Montana Women Voters, Montana Human Rights Network

00:51:55 Sheena Rice, Montana Organizing Project

00:54:13 Kelsen Young, ED, Montana Coalition Against Domestic and Sexual Violence

00:55:31 Jennifer Lehman, Rural Dynamics Inc.

Opponents' Testimony: None**Informational Testimony:**

00:59:14 Brian Olsen, Department of Revenue (DOR)

Questions from Committee Members and Responses:

00:59:34 Rep. Williams

01:00:51 Heather O'Loughlin, MBPC

[EXHIBIT\(tah50a04\)](#)

01:02:44 Rep. Zolnikov entered the meeting.

01:02:52 Rep. Williams

01:03:34 Heather O'Loughlin, MBPC

01:03:43 Rep. Olszewski

01:04:11 Sheena Rice, Montana Organizing Project

01:05:37 Rep. Dunwell

01:06:14 Heather O'Loughlin, MBPC

01:07:57 Rep. Olszewski

01:08:38 Heather O'Loughlin, MBPC

01:10:02 Rep. Olszewski

01:10:13 Rep. Williams

01:10:53 Heather O'Loughlin, MBPC

01:11:44 Rep. Williams

01:11:51 Chair Miller returned to the meeting,

01:11:55 Heather O'Loughlin, MBPC

01:13:04 Chair Hertz

01:13:12 Brian Olsen, DOR

01:13:56 Chair Hertz

01:14:50 Rep. Jacobson

Closing by Sponsor:

01:15:34 Rep. Jacobson

01:18:58 Rep. White left the meeting.

01:19:12 Chair Hertz

01:19:18 Chair Miller

HEARING ON SB 54**Opening Statement by Sponsor:**

01:19:48 Sen. Dick Barrett (D), SD 45, opened the hearing on SB 54, Provide taxpayers with additional access to confidential sales price information.

Proponents' Testimony:

01:28:47 Mike Kadas, Director, Department of Revenue (DOR)

EXHIBIT(tah50a05)

01:44:34 Joe Roberts, Montana Association of Realtors

01:45:19 Rep. Smith entered the meeting.

01:48:32 William Gowen, Montana Land Title Association

01:48:55 Rep. White entered the meeting.

Opponents' Testimony:

01:50:23 Rep. Fiscus

01:52:49 Rep. Redfield returned to the meeting.

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

02:01:31 Rep. Dunwell

02:02:52 Joe Roberts, Montana Association of Realtors

02:03:32 Rep. Dunwell

02:04:41 Rep. Schwaderer entered the meeting.

02:04:51 Rep. Dunwell

02:05:19 Joe Roberts, Montana Association of Realtors

02:05:51 Rep. Dunwell

02:06:09 Joe Roberts, Montana Association of Realtors

02:07:25 Rep. Dunwell

02:08:25 Mike Kadas, DOR

02:08:31 Chair Miller

02:08:39 Mike Kadas, DOR

02:09:14 Rep. Williams

02:10:13 Mike Kadas, DOR

02:10:19 Rep. Williams

02:10:30 Mike Kadas, DOR

02:10:53 Rep. Hertz

02:11:47 Cynthia Monteau Moore, Department of Revenue (DOR)

02:13:00 Rep. Hertz

02:14:01 Cynthia Monteau Moore, DOR

Closing by Sponsor:

02:15:03 Sen. Dick Barrett

02:20:16 Chair Miller

HEARING ON SB 170**Opening Statement by Sponsor:**

02:20:25 Sen. Dick Barrett (D), SD 45, opened the hearing on SB 170, Redefine joint income tax filing status and terminology.

Proponents' Testimony:

02:28:09 Patricia Kemp, Montana Human Rights Network and Montana Women Vote
02:30:00 Niki Zupanic, American Civil Liberties Union (ACLU)
02:32:55 Gene Walborn, Deputy Director, Department of Revenue (DOR)

Opponents' Testimony:

02:34:31 Jeff Laszloffy, Montana Family Foundation

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

02:37:37 Rep. Cook
02:38:03 Jeff Laszloffy, Montana Family Foundation
02:38:32 Rep. Cook
02:38:38 Jeff Laszloffy, Montana Family Foundation
02:39:24 Rep. Williams
02:39:39 Niki Zupanic, ACLU
02:40:08 Chair Miller
02:40:49 Gene Walborn, DOR
02:41:22 Rep. Hertz
02:42:11 Gene Walborn, DOR
02:42:47 Rep. Hertz
02:43:08 Gene Walborn, DOR
02:43:40 Rep. Hertz
02:43:54 Gene Walborn, DOR
02:44:13 Rep. Schwaderer
02:44:45 Gene Walborn, DOR
02:45:24 Rep. Schwaderer
02:45:50 Rep. Custer
02:46:04 Gene Walborn, DOR
02:46:35 Chair Miller
02:46:43 Gene Walborn, DOR

Closing by Sponsor:

02:46:49 Sen. Barrett

02:50:38 Chair Miller
02:50:54 Stephanie Morrison, Legislative Fiscal Division (LFD)

EXHIBIT(tah50a06)

02:57:34 Chair Miller
02:57:51 Stephanie Morrison, LFD
03:00:03 Chair Miller
03:00:18 Stephanie Morrison, LFD

03:00:43 Rep. Cook
03:01:15 Stephanie Morrison, LFD
03:01:35 Rep. Cook
03:01:42 Rep. Custer
03:01:57 Stephanie Morrison, LFD
03:03:30 Rep. Schwaderer
03:03:49 Stephanie Morrison, LFD
03:03:59 Rep. Lieser
03:04:14 Stephanie Morrison, LFD
03:05:04 Rep. Lieser
03:05:18 Stephanie Morrison, LFD
03:06:39 Chair Miller
03:07:09 Stephanie Morrison, LFD
03:08:56 Chair Miller
03:09:16 Stephanie Morrison, LFD
03:09:40 Chair Miller
03:09:50 Stephanie Morrison, LFD
03:10:02 Nick Brown, Legislative Fiscal Division (LFD)
03:16:24 Rep. Cook
03:17:36 Nick Brown, LFD
03:18:53 Rep. Cook
03:20:02 Nick Brown, LFD
03:20:21 Rep. Z. Brown
03:20:49 Chair Miller
03:21:12 Rep. Hertz
03:21:33 Rep. Williams
03:22:14 Chair Miller

ADJOURNMENT

Adjournment: 03:23:30

Erica Siate, Secretary

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Additional Documents:

EXHIBIT([tah50aad.pdf](#))