

MINUTES

MONTANA SENATE 64th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on January 23, 2015 at 8:00 AM, in Room 405
Capitol

ROLL CALL

Members Present:

Sen. Bruce Tutvedt, Chair (R)
Sen. Fred Thomas, Vice Chair (R)
Sen. Duane Ankney (R)
Sen. Dick Barrett (D)
Sen. Mark Blasdel (R)
Sen. Taylor Brown (R)
Sen. Jill Cohenour (D)
Sen. Brian Hoven (R)
Sen. Christine Kaufmann (D) (arrived after roll call)
Sen. Sue Malek (D)
Sen. JP Pomnichowski (D)
Sen. Janna Taylor (R)

Members Excused: None

Members Absent: None

Staff Present: Jaret Coles, Legislative Branch
Julie Ward, 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 166, 1/19/2015; SB 167, 1/19/2015

Executive Action: SB 54 (discussion only)

HEARING ON SB 167**Opening Statement by Sponsor:**

00:01:02 Sen. Dick Barrett (D), SD 45, opened the hearing on SB 167, Update tax haven laws.

[EXHIBIT\(tas15a01\)](#)

Proponents' Testimony:

00:21:39 Mike Kadas, director, Department of Revenue (DOR)

00:32:24 Chairman Tutvedt

00:32:49 Gene Walborn, deputy director, Department Of Revenue (DOR)

[EXHIBIT\(tas15a02\)](#)

00:41:03 Heather O'Loughlin, co- director, Montana Budget and Policy Center

Opponents' Testimony:

00:42:05 Mike Green, attorney, Montana Taxpayers Association (MONTAX)

00:51:49 Glen Oppel, Montana Chamber Of Commerce, (MCC)

[EXHIBIT\(tas15a03\)](#)

Informational Testimony: None

Questions from Committee Members and Responses:

00:54:32 Sen. Kaufmann

00:55:19 Mr. Walborn, DOR

[EXHIBIT\(tas15a04\)](#)

00:58:24 Sen. Kaufmann

00:58:57 Mr. Walborn

00:59:41 Sen. Taylor

01:00:06 Mr. Walborn

01:00:41 Sen. Brown

01:01:17 Mr. Oppel, MCC

01:01:52 Sen. Brown

01:02:07 Mr. Oppel

01:02:32 Sen. Kaufmann

01:03:16 Sen. Barrett

01:04:38 Sen. Malek

01:05:16 Mr. Kadas, DOR

01:05:50 Sen. Malek

01:06:13 Mr. Kadas

01:07:10 Chairman Tutvedt

01:07:48 Mr. Kadas

01:10:18 Chairman Tutvedt

01:10:35 Mr. Green, MONTAX

01:10:58 Chairman Tutvedt
01:11:15 Mr. Green
01:12:27 Chairman Tutvedt
01:12:53 Mr. Green
01:14:43 Chairman Tutvedt
01:15:02 Mr. Green
01:15:21 Mr. Kadas
01:15:36 Sen. Malek
01:16:19 Mr. Green
01:17:14 Sen. Pomnichowski
01:17:56 Mr. Walborn
01:18:25 Chairman Tutvedt
01:18:33 Mr. Walborn

Closing by Sponsor

01:19:08 Sen. Barrett

HEARING ON SB 166**Opening Statement by Sponsor:**

01:25:25 Sen. Dick Barrett (D), SD 45, opened the hearing on SB 166, Eliminate the waters edge election for corporate income tax filers.

Proponents' Testimony:

01:27:52 Mike Kadas, director, Montana Department of Revenue (DOR)
[EXHIBIT\(tas15a05\)](#)

01:34:25 Heather O'Loughlin, co-director, Montana Budget and Policy Center

Opponents' Testimony:

01:38:12 Mike Green, attorney, Montana Taxpayers Association (MONTAX)
01:42:52 Holly Franz, Montana Society of CPA's
01:46:50 Robert Story, MONTAX
[EXHIBIT\(tas15a06\)](#)

Informational Testimony: None

Questions from Committee Members and Responses:

01:48:47 Sen. Pomnichowski
01:49:18 Gene Walborn, deputy director, Department of Revenue (DOR)
01:49:42 Sen. Pomnichowski
01:50:18 Jaret Coles, staff attorney, Legislative Services Division (LSD)
01:50:59 Sen. Kaufmann
01:51:20 Mr. Kadas, DOR
01:53:05 Sen. Cohenour

01:53:36 Sen. Barrett
01:55:35 Chairman Tutvedt
01:56:17 Mr. Kadas
01:56:29 Chairman Tutvedt
01:56:39 Mr. Kadas
01:57:32 Chairman Tutvedt
01:57:50 Mr. Kadas

Closing by Sponsor:

01:58:21 Sen. Barrett

EXECUTIVE ACTION ON SB 54

02:02:17 Chairman Tutvedt

02:03:12 **Motion:** Sen. Thomas moved that **SB 54 DO PASS.**

02:03:29 Sen. Barrett
02:03:50 Mr. Coles, staff attorney, Legislative Services Division (LSD)
02:04:33 Sen. Barrett
02:04:53 Chairman Tutvedt
02:05:22 Sen. Thomas
02:06:06 Sen. Cohenour
02:06:47 Chairman Tutvedt
02:07:03 Sen. Barrett

EXHIBIT(tas15a07)

EXHIBIT(tas15a08)

02:14:46 Sen. Kaufmann
02:14:56 Sen. Barrett
02:15:58 Sen. Blasdel
02:16:50 Chairman Tutvedt
02:17:17 Sen. Hoven

EXHIBIT(tas15a09)

02:19:20 Sen. Pomnichowski
02:20:17 Sen. Hoven
02:20:39 Chairman Tutvedt
02:21:40 Sen. Hoven
02:21:58 Mike Kadas, director, Department of Revenue (DOR)
02:24:25 Cynthia Monteau Moore, administrator, DOR
02:25:37 Chairman Tutvedt
02:25:59 Ms. Monteau Moore
02:26:51 Sen. Taylor
02:27:33 Sen. Barrett
02:28:00 Sen. Cohenour
02:28:24 Ms. Monteau Moore
02:29:01 Sen. Cohenour
02:29:20 Ms. Monteau Moore

02:30:01 Chairman Tutvedt
02:30:16 Sen. Cohenour
02:30:40 Mr. Kadas, DOR
02:31:46 Sen. Barrett
02:32:02 Sen. Hoven
02:32:30 Sen. Barrett
02:32:40 Chairman Tutvedt
02:33:11 Sen. Barrett
02:34:10 Sen. Hoven
02:34:43 Sen. Barrett
02:35:54 Sen. Malek
02:36:20 Sen. Barrett
02:36:54 Sen. Malek
02:37:35 Sen. Cohenour
02:38:08 Sen. Malek
02:39:58 Sen. Ankney
02:41:05 Chairman Tutvedt
02:41:55 Sen. Barrett
02:42:48 Ms. Monteau Moore
02:44:11 Sen. Thomas
02:45:02 Ms. Monteau Moore
02:45:32 Chairman Tutvedt
02:45:50 Mr. Kadas
02:46:38 Sen. Barrett
02:46:53 Chairman Tutvedt
02:47:17 Sen. Hoven
02:47:39 Chairman Tutvedt
02:47:59 Sen. Cohenour
02:49:11 Mr. Kadas
02:49:49 Sen. Barrett
02:51:26 Chairman Tutvedt
02:51:33 Sen. Cohenour
02:52:34 Without objection, Sen. Thomas withdrew the DO PASS motion.
02:52:36 Chairman Tutvedt
02:53:13 Nick Brown, fiscal analyst, Legislative Fiscal Division (LFD)

EXHIBIT(tas15a10)

02:54:33 Chairman Tutvedt
02:54:41 Sen. Hoven
02:56:45 Sen. Barrett

ADJOURNMENT

Adjournment: 9:35 A.M.

Julie Ward, Secretary

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Additional Documents:

EXHIBIT([tas15aad.pdf](#))