

MINUTES

MONTANA SENATE 64th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on February 13, 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. Taylor Brown (R)
Sen. Jill Cohenour (D)
Sen. Brian Hoven (R)
Sen. Christine Kaufmann (D)
Sen. Sue Malek (D)
Sen. JP Pomnichowski (D)

Members Excused: Sen. Mark Blasdel (R)
Sen. Janna Taylor (R)

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 156, 2/10/2015; SR 4, 2/10/2015; HB 166, 2/10/2015

Executive Action: SR 4, HB 166

HEARING ON SR 4

Opening Statement by Sponsor:

- 00:00:59 Sen. Fred Thomas (R), SD 44, opened the hearing on SR 4, Confirm Governor's appointees to the state tax appeal board.
- 00:02:47 Chairman Tutvedt
- 00:02:59 Valerie Balukas, nominee for the Montana Tax Appeal Board

Proponents' Testimony:

- 00:07:09 Dave McAlpin, chair, Montana Tax Appeal Board (MTAB)

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses:

- 00:07:46 Sen. Barrett
- 00:08:49 Ms. Balukas, nominee
- 00:10:08 Chairman Tutvedt
- 00:10:26 Ms. Balukas
- 00:11:35 Sen. Brown
- 00:12:35 Ms. Balukas
- 00:13:23 Steve Doherty, nominee for the Montana Tax Appeal Board

Proponent's Testimony:

- 00:18:17 Mr. McAlpin, MTAP

Opponents Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses:

- 00:19:00 Sen. Barrett
- 00:19:48 Mr. Doherty, nominee
- 00:21:24 Chairman Tutvedt
- 00:21:32 Mr. Doherty

Closing by Sponsor:

- 00:23:10 Sen. Thomas

EXECUTIVE ACTION ON SR 4

Discussion:

- 00:24:04 Jaret Coles
- 00:25:52 Sen. Thomas requested that the nominees be segregated.
00:26:21 Sen. Brown
00:26:31 Mr. Coles
00:27:18 Chairman Tutvedt
00:27:35 Mr. Coles
- 00:27:40 **Motion/Vote:** Sen. Tutvedt moved that **SR 4 BE ADOPTED**. Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Taylor were excused. (on Valerie Balukas)
- 00:28:14 **Motion/Vote:** Sen. Tutvedt moved that **SR 4 BE ADOPTED**. Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Taylor were excused. (on Steve Doherty)

HEARING ON HB 166

Opening Statement by Sponsor:

- 00:29:39 Rep. Keith Regier (R), HD 4, opened the hearing on HB 166, Lower state individual income tax rates.

[EXHIBIT\(tas33a01\)](#)

[EXHIBIT\(tas33a02\)](#)

Proponents' Testimony:

- 00:35:44 Bob Story, Montana Taxpayers Association
[EXHIBIT\(tas33a03\)](#)
[EXHIBIT\(tas33a04\)](#)
- 00:38:27 Joe Balyeat, Americans for Prosperity - Montana (AFP)
[EXHIBIT\(tas33a05\)](#)
- 00:42:13 Glenn Oppel, Montana Chamber of Commerce
00:43:42 Riley Johnson, National Federation of Independent Businessmen (NFIB)

Opponents' Testimony:

- 00:44:07 Gene Walborn, Department of Revenue (DOR)
00:44:59 Chairman Tutvedt
00:45:14 Heather O'Loughlin, Montana Budget and Policy Center (MBPC)
00:48:29 Kim Abbott, Montana Human Rights Network
00:49:17 Kelsen Young, Montana Coalition Against Domestic and Sexual Violence
00:49:38 Sheena Rice, Montana Organizing Project

Informational Testimony: None

Questions from Committee Members and Responses:

00:50:35 Sen. Barrett
00:53:17 Rep. Regier
00:53:59 Sen. Barrett
00:54:35 Sen. Thomas
00:54:48 Mr. Balyeat, AFP
00:56:33 Sen. Barrett
00:57:09 Chairman Tutvedt
00:57:20 Sen. Malek
00:58:29 Sen. Brown left the hearing.
00:58:46 Rep. Regier
01:00:03 Sen. Malek
01:00:50 Rep. Regier
01:01:40 Sen. Malek
01:02:36 Rep. Regier
01:03:29 Sen. Ankney
01:04:41 Rep. Regier
01:05:49 Sen. Ankney
01:06:05 Rep. Regier
01:06:16 Sen. Ankney
01:06:41 Chairman Tutvedt
01:06:56 Sen. Kaufmann
01:07:32 Ms. O'Loughlin, MBPC
01:08:45 Sen. Kaufmann
01:09:07 Ms. O'Loughlin
01:10:03 Sen. Barrett
01:10:22 Ms. O'Loughlin
01:11:28 Sen. Malek
01:12:08 Ms. O'Loughlin
01:12:45 Sen. Malek
01:13:04 Sen. Thomas
01:14:41 Rep. Regier
01:15:11 Sen. Thomas
01:15:20 Rep. Regier
01:15:38 Sen. Hoven
01:17:27 Rep. Regier

Closing by Sponsor:

01:18:12 Rep. Regier

Vice Chair Thomas assumed the role as chair.

HEARING ON SB 156

Opening Statement by Sponsor:

01:19:26 Sen. Bruce Tutvedt (R), SD 3, opened the hearing on SB 156, Revise tax protest laws.

Proponents' Testimony:

01:20:44 Ronda Wiggers, Montana County Treasurers Association
[EXHIBIT\(tas33a06\)](#)

01:21:40 Sen. Blasdel entered the hearing.

01:27:44 Paulette DeHart, treasurer; clerk and recorder, Lewis and Clark County (LCC)
[EXHIBIT\(tas33a07\)](#)

01:29:50 Bob Story, Montana Taxpayers Association

01:31:07 Harold Blattie, executive director, Montana Association of Counties (MACo)

Opponents' Testimony:

01:32:50 Bob Vogel, Montana School Board Association (MTSBA)

01:37:46 Tim Bronk, Laurel School District (LSD)

01:41:27 Denise Williams, Montana Association of School Business Officials (MASBO)

01:43:06 Mike Kadas, director, Department of Revenue (DOR)

Informational Testimony: None

Questions from Committee Members and Responses:

01:46:40 Sen. Cohenour

01:47:28 Mr. Vogel, MTSBA

01:49:15 Sen. Kaufmann

01:49:49 Ms. DeHart, LCC

01:50:33 Sen. Kaufmann

01:50:41 Ms. DeHart

01:51:03 Chairman Thomas

01:51:21 Ms. DeHart

01:51:53 Sen. Kaufmann

01:52:15 Ms. DeHart

01:52:50 Sen. Cohenour

01:53:04 Ms. DeHart

01:53:29 Sen. Cohenour

01:53:42 Mr. Bronk, LSD

01:55:13 Sen. Cohenour

01:56:03 Mr. Kadas, DOR

Closing by Sponsor:

01:58:45 Sen. Tutvedt

Chairman Tutvedt resumed the role as chair.

EXECUTIVE ACTION ON HB 166

02:00:46 **Motion:** Sen. Thomas moved that **HB 166 BE CONCURRED IN.**

02:01:26 **Motion:** Sen. Thomas moved that **HB 166 BE AMENDED.**

[EXHIBIT\(tas33a08\)](#)

Discussion:

02:02:16 Sen. Kaufmann

02:02:53 Sen. Barrett

02:03:13 Chairman Tutvedt

02:03:38 Sen. Blasdel

02:04:00 Chairman Tutvedt

02:04:07 Sen. Cohenour

02:05:01 **Vote:** Motion carried 7-5 by roll call vote with Sen. Barrett, Sen. Cohenour, Sen. Kaufmann, Sen. Malek and Sen. Pomnichowski voting no. Sen. Brown and Sen. Taylor voted by proxy.

02:06:13 **Motion/Vote:** Sen. Thomas moved that **HB 166 BE AMENDED.** Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Brown were excused.

[EXHIBIT\(tas33a09\)](#)

02:07:05 **Motion:** Sen. Tutvedt moved that **HB 166 BE CONCURRED IN AS AMENDED.**

Discussion:

02:07:22 Sen. Malek

02:09:24 Sen. Hoven

02:09:45 Sen. Cohenour

02:09:56 Sen. Hoven

02:10:31 Sen. Kaufmann

02:11:56 Sen. Thomas

02:14:43 Sen. Malek

02:16:04 Sen. Barrett

02:18:05 Sen. Hoven

02:18:49 **Vote:** Motion carried 7-5 by roll call vote with Sen. Barrett, Sen. Cohenour, Sen. Kaufmann, Sen. Malek and Sen. Pomnichowski voting no. Sen. Brown and Sen. Taylor voted by proxy. Sen. Blasdel will carry the bill.

ADJOURNMENT

Adjournment: 10:25 A.M.

Julie Ward, Secretary

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Additional Documents:

EXHIBIT([tas33aad.pdf](#))