

Montana State Legislature

2015 SESSION ADDITIONAL DOCUMENTS

Business Page [Signed by Chairman]

Roll Call

Standing Committee Reports

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*Any other documents, which were submitted after the committee hearing was ended and/or was submitted late [within 48 hours], but regarding information in the committee hearing. Witness Statements that were not presented as exhibits.

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2015 Legislative

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BUSINESS REPORT
MONTANA SENATE
64th LEGISLATURE - REGULAR SESSION
SENATE TAXATION COMMITTEE

Date: Tuesday, February 3, 2015
Place: Capitol

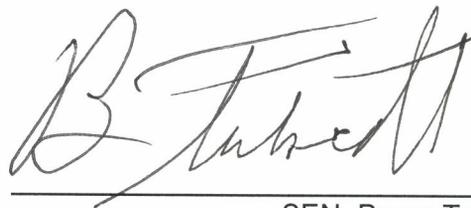
Time: 8:00 AM
Room: 405

BILLS and RESOLUTIONS HEARD:

HB 41 - Revise tax appeal laws - Rep. Chuck Hunter
HB 52 - Revise electronic signature authority - Rep. Mary Ann Dunwell
SB 147 - Provide income tax credit for volunteer fire fighters and emergency personnel - Sen. David Howard

EXECUTIVE ACTION TAKEN:

HB 122 - Be Concurred In
HB 52 - Be Concurred In
HB 41 - Be concurred In
SB 175 - DO Pass As Amended
SB 200 - DO Pass As Amended
Comments:



SEN. Bruce Tutvedt, Chair

MONTANA STATE SENATE
 ROLL CALL
 TAXATION
 COMMITTEE

DATE: February 3, 2015

NAME	PRESENT	ABSENT/ EXCUSED
Chairman Tutvedt	✓	
Vice Chairman, Thomas	✓	
Senator Ankney	✓	
Senator Barrett	✓	
Senator Blasdel		✓
Senator Brown		✓
Senator Cohenour	✓	
Senator Hoven	✓	
Senator Kaufmann	✓	
Senator Malek	✓	
Senator Pomnichowski	✓	
Senator Taylor		✓

12 Committee Members



SENATE STANDING COMMITTEE REPORT

February 3, 2015

Page 1 of 1

Madame President:

We, your committee on **Taxation** report that **House Bill 122** (third reading copy -- blue) be **concurrred in**.

Signed: _____

A handwritten signature in cursive script, appearing to read "Bruce Tutvedt", written over a horizontal line.

Senator Bruce Tutvedt, Chair

To be carried by Senator Fred Thomas

- END -

Committee Vote:

Yes 10, No 2

Fiscal Note Required

HB0122001SC14716.spt



SENATE STANDING COMMITTEE REPORT

February 3, 2015

Page 1 of 1

Madame President:

We, your committee on **Taxation** report that **House Bill 52** (third reading copy -- blue) be **concurrent in**.

Signed:

A handwritten signature in black ink, appearing to read "Bruce Tutvedt", written over a horizontal line.

Senator Bruce Tutvedt, Chair

To be carried by Senator Jill Cohenour

- END -

Committee Vote:

Yes 9, No 0

Fiscal Note Required



SENATE STANDING COMMITTEE REPORT

February 3, 2015

Page 1 of 1

Madame President:

We, your committee on **Taxation** report that **House Bill 41** (third reading copy -- blue) be **concurrent in**.

Signed: _____

A handwritten signature in black ink, appearing to read "Bruce Tutvedt", written over a horizontal line.

Senator Bruce Tutvedt, Chair

To be carried by Senator Fred Thomas

- END -

Committee Vote:

Yes 9, No 0

Fiscal Note Required

HB0041001SC14716.spt



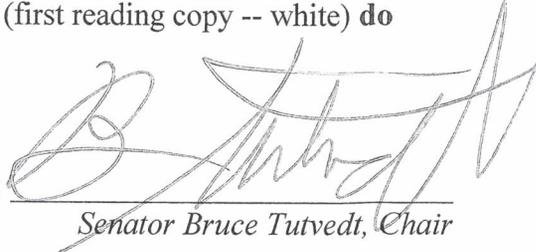
SENATE STANDING COMMITTEE REPORT

February 3, 2015

Page 1 of 3

Madame President:

We, your committee on **Taxation** report that **Senate Bill 175** (first reading copy -- white) do pass as amended.

Signed: 

Senator Bruce Tutvedt, Chair

And, that such amendments read:

1. Title, page 1, line 5.

Strike: "SECTION"

Insert: "SECTIONS 15-30-2381, 15-31-171,"

Following: "50-51-114,"

Insert: "AND 50-51-115,"

2. Page 1, line 10.

Following: line 9

Insert: "Section 1. Section 15-30-2381, MCA, is amended to read:

"15-30-2381. Tax credit for providing temporary emergency lodging. (1) There is a credit for taxes otherwise due under this chapter for participation in the temporary emergency lodging program established in 50-51-114.

(2) The tax credit is:

(a) equal to \$30 for each day of lodging provided; and

(b) limited to a maximum of 5 nights' lodging for each individual per calendar year.

(3) The credit may be claimed only for lodging provided in Montana.

(4) If the amount of the credit exceeds the taxpayer's liability under this chapter, the amount of the excess must be refunded to the taxpayer. The credit may be claimed even if the taxpayer has no tax liability.

(5) If the credit allowed under this section is claimed by a small business corporation, as defined in 15-30-3301, or a partnership, the credit must be attributed to shareholders or

Committee Vote:

Yes 10, No 0

Fiscal Note Required X

partners, using the same proportion to report the corporation's or partnership's income or loss for Montana income tax purposes.""

Insert: "Section 2. Section 15-31-171, MCA, is amended to read:

"15-31-171. **Tax credit for providing temporary emergency lodging.** (1) There is a credit for taxes otherwise due under this chapter for participation in the ~~temporary~~ emergency lodging program established in 50-51-114.

(2) The tax credit is:

(a) equal to \$30 for each day of lodging provided; and
 (b) limited to a maximum of 5 nights' lodging for each individual per calendar year.

(3) The credit may be claimed only for lodging provided in Montana.

(4) If the amount of the credit exceeds the taxpayer's liability under this chapter, the amount of the excess must be refunded to the taxpayer. The credit may be claimed even if the taxpayer has no tax liability.

(5) If the credit allowed under this section is claimed by a small business corporation, as defined in 15-30-3301, or a partnership, the credit must be attributed to shareholders or partners, using the same proportion to report the corporation's or partnership's income or loss for Montana income tax purposes.""

Renumber: subsequent sections

3. Page 1, line 11.

Strike: "Temporary emergency"

Insert: "Emergency"

4. Page 1, line 11.

Strike: "a voluntary temporary"

Insert: "an"

5. Page 1, line 16.

Strike: "temporary"

Insert: "emergency"

6. Page 1, line 19.

Strike: "crisis housing"

Insert: "shelter based on an imminent or existing threat to the safety or security of the individual or family"

7. Page 1, line 21.

Strike: "temporary"

8. Page 1, line 24.

Insert: "Temporary emergency"

Insert: "Emergency"

9. Page 2, line 2.

Strike: "temporary"

10. Page 2, line 6.

Following: line 5

Insert: "Section 4. Section 50-51-115, MCA, is amended to read:

"50-51-115. ~~Temporary emergency~~ **Emergency lodging -- liability for damages.** (1) An individual who is provided with ~~temporary~~ emergency lodging under 50-51-114 is liable for damages caused to the property during the individual's stay.

(2) If the individual is unable to pay for damages caused to the property, the designated charitable organization that referred the individual for ~~temporary~~ emergency lodging is responsible for the cost of the damages."

Renumber: subsequent sections

- END -



SENATE STANDING COMMITTEE REPORT

February 3, 2015

Page 1 of 1

Madame President:

We, your committee on Taxation report that Senate Bill 200 (first reading copy -- white) do pass as amended.

Signed: _____

A handwritten signature in black ink, appearing to read "Bruce Tutvedt", written over a horizontal line.

Senator Bruce Tutvedt, Chair

And, that such amendments read:

1. Page 1, line 14.

Strike: ".09%"

Insert: "0.9%"

- END -

Committee Vote:

Yes 7, No 5

Fiscal Note Required X

SB0200001SC.spt

MONTANA STATE SENATE
Roll Call Vote
TAXATION COMMITTEE

DATE 2/3/15 BILL NO ^{HB} 122 MOTION NO. _____
 MOTION: _____

Be Concurred In

NAME	AYE	NO	If Proxy Vote, check here & include signed Proxy Form with minutes
VICE CHAIRMAN, THOMAS	✓		
SENATOR ANKNEY	✓		
SENATOR BARRETT	✓		
SENATOR BLASDEL	✓		✓
SENATOR BROWN	✓		✓
SENATOR COHENOUR	✓		
SENATOR HOVEN		✓	
SENATOR KAUFMANN	✓		
SENATOR MALEK		✓	
SENATOR POMNICHOWSKI	✓		
SENATOR TAYLOR	✓		✓
CHAIRMAN TUTVEDT	✓		

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MONTANA STATE SENATE
Roll Call Vote
TAXATION COMMITTEE

DATE 2/3/15 BILL NO SB200 MOTION NO. _____

MOTION: Amendment SB020002.AJC

<u>NAME</u>	AYE	NO	If Proxy Vote, check here & include signed Proxy Form with minutes
VICE CHAIRMAN, THOMAS		✓	
SENATOR ANKNEY		✓	
SENATOR BARRETT	✓		
SENATOR BLASDEL		✓	✓
SENATOR BROWN		✓	✓
SENATOR COHENOUR	✓		
SENATOR HOVEN		✓	
SENATOR KAUFMANN	✓		
SENATOR MALEK	✓		
SENATOR POMNICHOWSKI	✓		
SENATOR TAYLOR		✓	
CHAIRMAN TUTVEDT		✓	

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MONTANA STATE SENATE
Roll Call Vote
TAXATION COMMITTEE

DATE 2/3/15 BILL NO SB 200 MOTION NO. _____

MOTION: DO PASS AS Amended

<u>NAME</u>	AYE	NO	If Proxy Vote, check here & include signed Proxy Form with minutes
VICE CHAIRMAN, THOMAS	✓		
SENATOR ANKNEY	✓		
SENATOR BARRETT		✓	
SENATOR BLASDEL	✓		✓
SENATOR BROWN	✓		✓
SENATOR COHENOUR		✓	
SENATOR HOVEN	✓		
SENATOR KAUFMANN		✓	
SENATOR MALEK		✓	
SENATOR POMNICHOWSKI		✓	
SENATOR TAYLOR	✓		
CHAIRMAN TUTVEDT	✓		

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MONTANA STATE SENATE
Visitors Register
SENATE TAXATION COMMITTEE

Tuesday, February 3, 2015

SB 147 - Provide income tax credit for volunteer fire fighters and emergency personnel

Sponsor: **Sen. David Howard**

PLEASE PRINT

Name	Representing	Support	Oppose	Info
DAVID W KUEBONE	SELF	✓		
LEONARD LUNBY	MONTANA FIRE ALLIANCE	X		
Jordan Alexander	Baxendale	✓		
John Sempke	MT Fire Alliance	X		
R. Dawn Paul	East Valley Fire	✓		
PAT Keim	Baxendale VEN Self	✓		
Dave Schulz	MIA Co	✓		
Lee Baerlocher	OMT DOR			✓
Kevin Box	MEMSA	✓		
Fanny Blum				
San Alpert	Self	X		
Bob Drake	Tri-Lakes Fire	X		

Please leave prepared testimony with Secretary. Witness Statement forms are available if you care to submit written testimony.

