

MINUTES

**MONTANA SENATE
60th LEGISLATURE - REGULAR SESSION**

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN JIM ELLIOTT**, on January 24, 2007 at 8:00 A.M., in Room 405 Capitol.

ROLL CALL

Members Present:

Sen. Jim Elliott, Chairman (D)
Sen. Jerry W. Black (R)
Sen. Jeff Essmann (R)
Sen. Kelly Gebhardt (R)
Sen. Kim Gillan (D)
Sen. Dan Harrington (D)
Sen. Christine Kaufmann (D)
Sen. Sam Kitzenberg (D)
Sen. Jim Peterson (R)
Sen. Bob Story Jr. (R)

Members Excused: Sen. Trudi Schmidt (D)

Members Absent: None.

Staff Present: Lee Heiman, Legislative Branch
Lois O'Connor, 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 281, 1/18/2007; SB 242,
1/18/2007; SB 217, 1/18/2007
Executive Action: None.

00:19:52

HEARING ON SB 281

Opening Statement by Sponsor:

00:20:03 **SEN. JOE BALLYEAT (R), SD 34**, opened the hearing on **SB 281**, Simplify income taxation for married couples filing individually.

EXHIBIT (tas16a01)

Proponents' Testimony:

00:29:19 Holly Franz, Montana Society of CPAs

00:30:00 Joe Shevlin, Montana Society of CPAs

EXHIBIT (tas16a02)

Opponents' Testimony: None.

Informational Testimony:

00:33:15 Dan Bucks, Director, Department of Revenue (DOR)

Questions from Committee Members and Responses:

00:41:56 Sen. Jeff Essmann to Director Bucks, DOR

00:43:48 Sen. Robert Story to Mr. Shevlin, Montana Society of CPAs

00:50:35 Sen. Kim Gillan to Director Bucks, DOR

00:52:38 Sen. Story to Director Bucks, DOR

00:53:21 Sen. Gillan

Closing by Sponsor:

00:53:37 Sen. Balyeat closed on SB 281.

01:02:29 Recess

01:08:38 Reconvene

HEARING ON SB 242

Opening Statement by Sponsor:

01:08:46 **SEN. JIM ELLIOTT (D), SD 7**, opened the hearing on **SB 242**, Revise confidentiality of tax records of publicly held corporations.

[EXHIBIT \(tas16a03\)](#)

[EXHIBIT \(tas16a04\)](#)

[EXHIBIT \(tas16a05\)](#)

[EXHIBIT \(tas16a06\)](#)

Proponents' Testimony:

01:27:16 Cedron Jones, Montanans for Corporate Accountability

Opponents' Testimony:

01:34:17 John Alke, Montana Taxpayers Association (MonTax)

[EXHIBIT \(tas16a07\)](#)

01:43:31 Webb Brown, Montana Chamber of Commerce

01:45:41 Holly Franz, Montana Society of CPAs

[EXHIBIT \(tas16a08\)](#)

01:48:12 Amy Grmoliez, Montana Bankers Association

01:48:43 Bruce Spencer, Montana Automobile Dealers Association

Informational Testimony:

01:49:20 Dan Bucks, Director, Department of Revenue (DOR)

[EXHIBIT \(tas16a09\)](#)

Questions from Committee Members and Responses:

02:02:15 Sen. Essmann to Sen. Elliott

02:04:18 Sen. Story to Director Bucks, DOR

02:09:44 Sen. Story to Mr. Alke, MonTax

02:13:06 Sen. Gillan to Mr. Alke, MonTax

02:16:43 Sen. Jim Peterson to Mr. Alke, MonTax

02:18:22 Sen. Essmann to Mr. Alke, MonTax

02:20:57 Sen. Dan Harrington to Director Bucks, DOR

Closing by Sponsor:

02:24:13 Sen. Elliott closed on SB 242.

[EXHIBIT \(tas16a10\)](#)

02:33:45 Recess

02:40:47 Reconvene

HEARING ON SB 217

Opening Statement by Sponsor:

02:42:04 **SEN. JIM ELLIOTT (D), SD 7**, opened the hearing on **SB 217**, Repeal utility tax tracker.

[EXHIBIT \(tas16a11\)](#)

[EXHIBIT \(tas16a12\)](#)

Proponents' Testimony:

02:46:29 Greg Jergeson, Chairman, Montana Public Service Commission (PSC)

[EXHIBIT \(tas16a13\)](#)

03:01:36 Mary Wright, Attorney, Montana Consumer Counsel

[EXHIBIT \(tas16a14\)](#)

Opponents' Testimony:

03:04:55 John Fitzpatrick, NorthWestern Energy

[EXHIBIT \(tas16a15\)](#)

[EXHIBIT \(tas16a16\)](#)

[EXHIBIT \(tas16a17\)](#)

03:15:23 Geoff Feiss, Telecommunication Providers

03:17:22 Ronda Wiggers, Montana County Treasurers Association

Informational Testimony:

03:19:18 Michael Strand, President, Montana Telecommunications
Systems

Questions from Committee Members and Responses:

03:20:28 Sen. Christine Kaufmann to Commissioner Jergeson,
Montana Public Service Commission (PSC)

03:24:29 Sen. Kelly Gebhardt to Commissioner Jergeson, PSC

03:26:47 Sen. Story to Commissioner Jergeson, PSC

Closing by Sponsor:

03:35:56 Sen. Elliott closed on SB 217.

General Discussion:

03:37:17 Sen. Elliott

03:38:10 Sen. Story

03:38:50 Sen. Peterson

03:39:25 Sen. Elliott

ADJOURNMENT

Adjournment: 11:43 A.M.

SEN. JIM ELLIOTT, Chairman

LOIS O'CONNOR, Secretary

JE/lo

Additional Exhibits:

EXHIBIT ([tas16aad.pdf](#))