

MINUTES

MONTANA SENATE 60th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN JIM ELLIOTT**, on April 5, 2007 at 8:50 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: HB 240, 4/2/2007; HB 644, 4/2/2007;
HB 680, 4/2/2007
Executive Action: None.

00:03:47

HEARING ON HB 240

Opening Statement by Sponsor:

00:04:17 **REP. BILL NOONEY (R), HD 100**, opened the hearing on **HB 240**, Short-term emergency lodging tax credit.

Proponents' Testimony:

00:06:28 Jim Royan, Financial Consultant, A.G. Edwards & Sons, Inc.

00:16:04 Cindy Weese, Executive Director, YWCA, Missoula

EXHIBIT (tas73a01)

00:20:27 Jennifer Hill-Hart, Montana Coalition Against Domestic and Sexual Violence

00:21:01 Stuart Doggett, Montana Innkeepers Association (MIA)

Opponents' Testimony: None.

Informational Testimony:

00:23:06 Brian Olsen, Montana Department of Revenue (DOR)

Questions from Committee Members and Responses:

00:23:26 Sen. Jeff Essmann to Mr. Olsen, DOR

00:24:29 Sen. Robert Story to Mr. Olsen, DOR

00:25:58 Sen. Story to Rep. Nooney rereferred to Ms. Weese, YWCA

00:28:29 Sen. Story to Mr. Royan, A.G. Edwards & Sons, Inc.

00:30:09 Sen. Jim Elliott to Rep. Nooney

00:31:47 Sen. Essmann to Mr. Olsen, DOR

00:33:39 Sen. Story to Mr. Olsen, DOR

00:34:19 Sen. Elliott to Mr. Doggett, MIA

Closing by Sponsor:

00:35:42 Rep. Nooney

HEARING ON HB 644

Opening Statement by Sponsor:

00:36:58 REP. JON SONJU (R), HD 7, opened the hearing on HB 644,
Revise net operating loss to conform to federal law.

Proponents' Testimony:

00:37:28 Holly Franz, Montana Society of Certified Public
Accountants (MSCPA)

Opponents' Testimony:

00:41:10 Dan Bucks, Director, Montana Department of Revenue
(DOR)

Informational Testimony: None.

Questions from Committee Members and Responses:

00:54:03 Sen. Essmann to Brian Staley, Montana Department of
Revenue (DOR)

00:56:52 Sen. Elliott to Director Bucks, DOR

00:58:27 Sen. Story to Director Bucks, DOR

00:59:48 Sen. Story to Ms. Franz, MSCPA

01:00:38 Sen. Story to Rep. Sonju

01:01:04 Sen. Elliott to Rep. Sonju

01:03:57 Sen. Elliott to Director Bucks, DOR

01:05:09 Sen. Elliott to Director Bucks, DOR

01:08:21 Sen. Elliott to Rep. Sonju

Closing by Sponsor:

01:08:58 Rep. Sonju

HEARING ON HB 680

Opening Statement by Sponsor:

01:11:02 **REP. JILL COHENOUR (D), HD 78**, opened the hearing on **HB 680**, Revise tax laws to authorize department of revenue to collect out-of-state debt.

Proponents' Testimony:

01:12:21 David Hunter, Deputy Director, Montana Department of Revenue (DOR)

01:13:42 Bruce Spencer, Montana Automobile Dealers Association and for the Montana Taxpayers Association (MonTax)

01:14:47 Tom Bilodeau, MEA-MFT

Opponents' Testimony: None.

Informational Testimony: None.

Questions from Committee Members and Responses: None.

Closing by Sponsor:

01:15:39 Rep. Cohenour

ADJOURNMENT

Adjournment: 10:10 A.M.

SEN. JIM ELLIOTT, Chairman

LOIS O'CONNOR, Secretary

JE/lo

Additional Exhibits:

EXHIBIT ([tas73aad.pdf](#))