

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 61st LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order:

CHAIRMAN BOB LAKE, on January 9, 2009 at 8:00 A.M., in Room 152 Capitol.

ROLL CALL

Members Present:

Rep. Bob Lake, Chairman (R)
Rep. Jill Cohenour, Vice Chairman (D)
Rep. Janna Taylor, Vice Chairman (R)
Rep. Dick Barrett (D)
Rep. Mark Blasdel (R)
Rep. Edward B. Butcher (R)
Rep. Wanda Grinde (D)
Rep. Robin Hamilton (D)
Rep. Brian Hoven (R)
Rep. Mike Jopek (D)
Rep. Dave McAlpin (D)
Rep. Mike Miller (R)
Rep. Art Noonan (D)
Rep. JP Pomnichowski (D)
Rep. Lee Randall (R)
Rep. J. David Roundstone (D)
Rep. Jon Sonju
Rep. Wayne Stahl (R)
Rep. Chas Vincent (R)
Rep. Brady Wiseman (D)

Members Excused: None.

Members Absent: None.

Staff Present: Jeff Martin, Legislative Branch
Jennifer O'Loughlin, 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:

Organizational Meeting

00:02:52 James Standaert, Legislative Fiscal Analyst, discussed public school funding.

[EXHIBIT\(tah05a01\)](#)

[EXHIBIT\(tah05a02\)](#)

00:15:15 Rep. Miller

00:15:34 Mr. Standaert

00:17:02 Rep. Sonju

00:17:16 Mr. Standaert

00:17:47 Rep. Sonju

00:17:56 Mr. Standaert

00:18:20 Rep. Sonju

00:18:26 Mr. Standaert

00:18:48 Rep. Hoven

00:19:12 Chairman Lake

00:19:28 Mr. Standaert

00:19:37 Rep. Taylor

00:19:53 Mr. Standaert

00:20:19 Chairman Lake

00:20:44 Mr. Standaert

00:25:32 Chairman Lake

00:25:55 Mr. Standaert

00:27:39 Rep. Roundstone

00:28:12 Mr. Standaert

00:28:17 Rep. Roundstone

00:28:28 Mr. Standaert

00:28:44 Rep. Roundstone

00:28:50 Mr. Standaert

00:35:56 Rep. Stahl

00:36:06 Mr. Standaert

00:36:54 Rep Hoven

00:37:12 Mr. Standaert

00:37:56 Rep. Butcher

00:39:14 Chairman Lake

00:39:39 Rep. Stahl

00:39:54 Mr. Standaert

00:44:12 Rep. Vincent

00:44:40 Mr. Standaert

00:46:41 Chairman Lake

00:48:13 Debbie Jurcich, Program Specialist, Compliance Valuation, Department of Revenue (DOR) gave an overview of business tax and exemption and property relief available to residential property owners.

01:05:54 Rep. Barrett

01:06:32 Ms. Jurcich

01:06:41 Rep. Barrett
01:07:04 Mary Craigle, Economist, DOR Tax Policy and Research
01:07:54 Rep. Hoven
01:08:05 Ms. Jurcich
01:08:18 Rep. Hoven
01:08:25 Ms. Jurcich
01:10:09 Rep. Taylor
01:10:21 Ms. Jurcich
01:11:32 Rep. Hoven
01:11:44 Ms. Jurcich
01:17:57 Rep. Barrett
01:19:44 Ms. Jurcich
01:21:12 Rep. Barrett
01:21:51 Ms. Jurcich
01:27:07 Chairman Lake

01:27:41 Mary Craigle, Economist, DOR, gave a presentation on taxes levied by taxing jurisdiction, by tax year 2008, and by property class, summarized property valuation and taxes levied, outlined market and taxable value of Montana property, taxable value of incorporated cities and towns, and statewide property values.

EXHIBIT (tah05a03)

01:33:35 Rep. Hoven
01:33:54 Ms. Craigle
01:34:04 Rep. Hoven
01:34:26 Ms. Craigle
01:37:40 Chairman Lake
01:38:07 Ms. Craigle
01:38:42 Chairman Lake

01:40:54 Break

01:55:10 Reconvene

01:55:37 Gene Walborn, Bureau Chief, Business and Income Taxes Division, DOR, described state general fund types.

02:01:20 Shona McHugh, Bureau Chief, Individual and Withholding Taxes Division, DOR, provided an overview of calculation and components of individual income taxes, a summary of tax credits, and comparison of income and taxes paid.

EXHIBIT (tah05a04)

EXHIBIT (tah05a05)

02:15:29 Brian Olson, Individual Income Tax Specialist, DOR, discussed inheritance and estate taxes.
02:20:31 Chairman Lake
02:20:41 Mr. Olson

02:21:42 Chairman Lake
02:22:06 Mr. Olson
02:22:47 Chairman Lake
02:23:13 Mr. Olson
02:23:31 Chairman Lake
02:23:45 Mr. Olson

02:24:39 Brian Staley, Corporate Tax Unit Manager, DOR, discussed corporation license taxes.

EXHIBIT (tah05a06) Overview of Montana License Tax

02:37:55 Rep. Hoven
02:38:12 Mr. Staley
02:38:34 Rep. Hoven
02:38:43 Mr. Staley
02:38:59 Rep. Hoven
02:39:10 Mr. Staley
02:39:22 Rep. Hoven
02:39:34 Mr. Staley
02:39:52 Rep. Taylor
02:40:20 Mr. Staley
02:40:26 Rep. Taylor
02:40:31 Mr. Staley

02:40:50 Van Charlton, Dept. of Revenue Natural Resource Unit Manager, gave an overview of natural resource taxes.

02:43:18 Rep. Stahl
02:43:33 Mr. Charlton
02:49:38 Rep. Hoven
02:49:53 Mr. Charlton
02:54:48 Rep. Hoven
02:55:00 Mr. Charlton
02:56:16 Rep. Stahl
02:56:32 Mr. Charlton
02:56:56 Rep. Stahl
02:57:07 Mr. Charlton
03:09:20 Rep Butcher
03:09:47 Mr. Charlton
03:09:58 Rep. Butcher
03:10:33 Mr. Charlton
03:10:59 Rep. Butcher
03:11:13 Mr. Charlton

03:13:04 James McKeon, Manager, Miscellaneous Programs, DOR, discussed the 18 different miscellaneous taxes administered by the Department of Revenue.

03:31:01 Rep. Sonju
03:31:09 Mr. McKeon
03:35:03 Chairman Lake
03:36:01 Mr. McKeon
03:40:14 Chairman Lake

ADJOURNMENT

03:40:27 Adjournment: 11:45 A.M.

REP. BOB LAKE, Chairman

JENNIFER O'LOUGHLIN, Secretary

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Additional Documents:

EXHIBIT ([tah05aad.pdf](#))