

MINUTES

MONTANA SENATE 61st LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: CHAIRMAN JEFF ESSMANN, on January 13, 2009 at
8:00 A.M., in Room 405 Capitol.

ROLL CALL

Members Present:

Sen. Jeff Essmann, Chairman (R)
Sen. Taylor Brown, Vice Chairman (R)
Sen. Jerry W. Black (R)
Sen. Gary Branae (D)
Sen. Ron Erickson (D)
Sen. Bradley Hamlett (D)
Sen. Christine Kaufmann (D)
Sen. Bob Story Jr. (R)

Members Excused: Sen. Kelly Gebhardt (R)
Sen. Kim Gillan (D)
Sen. Bruce Tutvedt (R)

Members Absent: None.

Staff Present: Lee Heiman, Legislative Branch
Debra Polhemus, 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 105, 1/7/2009; SB 106, 1/7/2009

Executive Action: SB 11, SB 23, SB 43, SB 48

MONTANA DEPARTMENT OF REVENUE PRESENTATION

00:01:24 Randy Wilke, Department of Revenue (DOR)

[EXHIBIT\(tas07a01\)](#)

[EXHIBIT\(tas07a02\)](#)

[EXHIBIT\(tas07a03\)](#)

[EXHIBIT\(tas07a04\)](#)

00:17:39 Sen. Gillan

00:18:03 Randy Wilke, DOR

00:18:46 Chairman Essmann

00:19:03 Sen. Kaufmann

00:19:17 Randy Wilke, DOR

00:19:54 Sen. Gebhardt

00:20:15 Randy Wilke, DOR

[EXHIBIT\(tas07a05\)](#)

[EXHIBIT\(tas07a06\)](#)

[EXHIBIT\(tas07a07\)](#)

00:32:43 Chairman Essmann

00:33:29 Randy Wilke, DOR

00:35:40 Sen. Gebhardt

00:36:06 Randy Wilke, DOR

[EXHIBIT\(tas07a08\)](#)

[EXHIBIT\(tas07a09\)](#)

[EXHIBIT\(tas07a10\)](#)

00:49:17 Sen. Gebhardt

00:49:29 Sen. Erickson

00:50:08 Randy Wilke, DOR

00:50:29 Sen. Black

00:51:47 Randy Wilke, DOR

00:55:40 Chairman Essmann

00:56:06 Randy Wilke

[EXHIBIT\(tas07a11\)](#)

00:58:38 Gene Walborn, DOR

[EXHIBIT\(tas07a12\)](#)

01:05:16 Sen. Black

01:05:45 Gene Walborn, DOR

01:08:22 Chairman Essmann

01:08:48 Gene Walborn, DOR

01:16:12 Chairman Essmann

01:16:32 Gene Walborn, DOR

01:19:50 Sen. Brown

01:20:48 Recess

01:31:52 Reconvene

HEARING ON SB 105

Opening Statement by Sponsor:

01:32:54 **SEN. RICK LAIBLE (R), SD 44**, opened the hearing on
 SB 105, Tax incentives for volunteer firefighters and
 their employers.

Proponents' Testimony:

01:37:04 John Semple, representing Montana Fire Alliance

Opponents' Testimony:

01:38:09 None

Informational Testimony:

01:38:15 None

Questions from Committee Members and Responses:

01:38:22 Sen. Brown
01:38:51 Sen. Laible
01:40:03 Sen. Erickson
01:40:23 Sen. Laible
01:40:57 Sen. Story
01:41:26 John Semple
01:44:10 Sen. Hamlett
01:44:59 Sen. Laible
01:47:29 Sen. Story
01:48:01 Sen. Laible

Closing by Sponsor:

01:51:00 Sen. Laible

HEARING ON SB 106

Opening Statement by Sponsor:

01:53:28 **SEN. RICK LAIBLE (R), SD 44**, opened the hearing on
 SB 106, License plates and tax credits for volunteer
 firefighters.

Proponents' Testimony:

01:57:21 John Semple, representing Montana Fire Alliance

Opponents' Testimony:

01:57:59

Informational Testimony:

01:58:03

Questions from Committee Members and Responses:

01:58:08 Sen. Brown
01:59:14 Sen. Laible
02:00:33 Sen. Tutvedt
02:00:59 Sen. Laible
02:01:47 Sen. Black
02:01:59 Sen. Laible
02:03:04 Sen. Kaufmann
02:03:42 Sen. Laible
02:04:49 Sen. Kaufmann
02:05:00 Lee Heiman, Legislative Services Division
02:05:34 Sen. Story
02:06:45 Sen. Laible
02:06:58 Sen. Erickson
02:07:33 Sen. Laible
02:08:21 Sen. Tutvedt
02:08:52 Sen. Laible
02:09:27 Sen. Hamlett
02:09:55 Sen. Laible
02:10:27 Sen. Hamlett
02:11:35 Sen. Laible

Closing by Sponsor:

02:11:48 Sen. Laible

EXECUTIVE ACTION ON SB 11

02:14:30 **Motion/Vote:** SEN. STORY moved that **SB 11 DO PASS.**
Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON SB 23

02:16:26 **Motion:** SEN. GEBHARDT moved that **SB 23 DO PASS.**

Discussion:

02:16:37 Sen. Gebhardt
02:17:02 Sen. Story
02:18:21 Chairman Essmann

02:18:44 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON SB 43

02:19:16 **Motion:** SEN. KAUFMANN moved that **SB 43 DO PASS.**

Discussion:

02:19:28 Sen. Kaufmann
02:19:58 Sen. Erickson
02:20:35 Lee Heiman
02:21:23 Sen. Erickson

02:21:41 **Vote:** Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON SB 48

02:22:19 **Motion/Vote:** SEN. GILLAN moved that **SB 48 DO PASS.**
Motion carried unanimously by voice vote.

Discussion:

02:23:49 Sen. Kaufmann
EXHIBIT (tas07a13)
02:24:37 Chairman Essmann
02:24:45 Sen. Gebhardt
02:26:40 Sen. Tutvedt
02:26:53 Sen. Gebhardt
02:28:09 Chairman Essmann
02:30:31 Sen. Gebhardt
02:30:42 Sen. Story
02:31:57 Sen. Gebhardt
02:32:54 Sen. Story
02:34:05 Sen. Erickson
02:34:39 Sen. Gebhardt
02:35:07 Sen. Story
02:36:52 Sen. Gebhardt
02:38:53 Chairman Essmann
02:39:43 Lee Heiman

ADJOURNMENT

Adjournment: 10:45 A.M.

DEBRA POLHEMUS, Secretary

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ADDITIONAL EXHIBITS:

Relating to SB 12 heard in committee January 9, 2009:

[EXHIBIT \(tas07a14\)](#)

and

[EXHIBIT \(tas07a15\)](#)

Additional Exhibits:

[EXHIBIT \(tas07aad.pdf\)](#)