

## **MINUTES**

### **MONTANA SENATE 61st LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** Chairman Jeff Essmann, on March 31, 2009 at  
9:00 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. Kelly Gebhardt (R)  
Sen. Kim Gillan (D)  
Sen. Bradley Hamlett (D)  
Sen. Christine Kaufmann (D)  
Sen. Bruce Tutvedt (R)

**Members Excused:** Sen. Bob Story Jr. (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: HB 487, 3/26/2009

Executive Action: None

**HEARING ON HB 487**

**Opening Statement by Sponsor:**

00:00:24 Rep. Walter McNutt (R), HD 37, opened the hearing on HB 487, Classify as business inventories certain farm implements and construction equipment.

**Proponents' Testimony:**

00:12:01 Rep. Llew Jones, HD 27  
00:20:02 Tom Zimmer, Tri-State Truck Equipment, Billings  
00:23:03 Ken Williams, Triple W Equipment, Missoula  
00:27:48 Brad Griffin, representing Montana Equipment Dealers Association  
00:29:40 Vanessa Clark, representing Helena and Great Falls Chambers of Commerce  
00:30:12 Brad Griffin, speaking for Mary Whittinghill, Montana Taxpayers Association

**Opponents' Testimony:** None

**Informational Testimony:**

00:30:36 Debbie Jurcich, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

00:31:08 Sen. Tutvedt  
00:31:46 Rep. Llew Jones  
00:32:08 Sen. Story arrived at hearing  
00:34:04 Sen. Tutvedt  
00:34:19 Tom Zimmer, Tri-State  
00:35:07 Sen. Erickson  
00:35:42 Rep. McNutt  
00:41:42 Sen. Black  
00:42:10 Rep. Jones  
00:44:28 Sen. Kaufmann  
00:44:48 Debbie Jurcich, DOR  
00:45:48 Sen. Brown  
00:46:16 Ken Williams, Triple W  
00:49:00 Sen. Gebhardt  
00:50:32 Rep. McNutt  
00:51:48 Sen. Gebhardt  
00:52:12 Ken Williams  
00:52:35 Sen. Kaufmann  
00:53:15 Rep. McNutt  
00:55:14 Sen. Black  
00:55:41 Rep. McNutt

**Questions from Committee Members and Responses: (Con't)**

00:56:32 Sen. Tutvedt  
00:57:20 Debbie Jurcich  
00:58:55 Sen. Story  
00:59:46 Rep. McNutt  
01:03:08 Sen. Kaufmann  
01:03:32 Rep. McNutt  
01:04:48 Sen. Hamlett  
01:05:23 Debbie Jurcich  
01:05:39 Sen. Hamlett  
01:06:10 Rep. Jones

**Closing by Sponsor:**

01:07:37 Rep. McNutt

**Committee Business:**

01:10:39 Chairman Essmann  
01:11:47 Sen. Brown  
01:12:02 Chairman Essmann  
01:12:27 Sen. Gebhardt

**EXHIBIT (tas71a01)**

01:12:51 Sen. Brown  
01:13:22 Chairman Essmann

**ADJOURNMENT**

Adjournment: 10:20 A.M.

---

Debra Polhemus, Secretary

dp

Additional Documents:

**EXHIBIT ([tas71aad.pdf](#))**