

MINUTES

MONTANA SENATE 62nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on January 12, 2011 at 8:00 AM, in Room 152
Capitol

SENATE ROLL CALL

Members Present:

Sen. Bruce Tutvedt, Chair (R)
Sen. Bob Lake, Vice Chair (R)
Sen. Ron Arthun (R)
Sen. Gary Branae (D)
Sen. Ron Erickson (D)
Sen. Kim Gillan (D)
Sen. Christine Kaufmann (D)
Sen. Kendall Van Dyk (D)
Sen. Art Wittich (R)

Members Excused: Sen. Jeff Essmann (R)
Sen. Jim Peterson (R)
Sen. Chas Vincent (R)

Members Absent: None

Staff Present: Lee Heiman, Legislative Branch
Debra Polhemus, Committee Secretary

HOUSE ROLL CALL

Members Present:

Rep. Mark Blasdel, Chair (R)
Rep. Mike Miller, Vice Chair (R)
Rep. Dick Barrett (D)
Rep. Alan Hale (R)
Re. Lee Randall
Rep. Mike Phillips (D)
Rep. Steve Lavin (R)
Rep. Austin Knudsen (R)
Rep. Edie McClafferty (D)
Rep. Max Yates (R)
Rep. Janna Taylor (R)
Rep. Sue Malek (D)
Rep. Brian Hoven (R)
Rep. Mary McNally (D)
Rep. Steve Fitzpatrick (R)
Rep. Kelly Flynn (R)
Rep. Kathleen Williams (D)
Rep. Jerry O'Neil
Rep. Wayne Stahl (R)

Staff Present:

Jeff Martin, Legislative Branch
Lisa Adams, House 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:

Taxation and Tax Administration Orientation by Department of Revenue

OVERVIEW OF PROPERTY TAXES

00:01:32 Dan Bucks, Director, Department of Revenue (DOR)

00:06:17 Ed Caplis, Director, Tax Policy and Research, DOR

EXHIBIT(tas09a01)

00:11:27 Rep. Barrett

00:11:40 Ed Caplis, DOR

00:12:19 Sen. Kaufmann

00:12:58 Ed Caplis

00:14:17 Rep. Miller

00:14:38 Ed Caplis

00:15:14 Rep. Flynn

00:15:31 Ed Caplis

00:15:59 Rep. Hoven

00:16:06 Ed Caplis

00:16:57 Rep. Stahl

00:18:30 Rep. Barrett

00:19:02 Rep. Taylor

00:19:16 Chairman Tutvedt

00:19:36 Ed Caplis

00:19:46 Cynthia Moore, DOR

EXHIBIT(tas09a02)

00:24:09 Chairman Tutvedt

00:24:27 Cynthia Moore

00:25:20 Dallas Reese, DOR

00:27:49 Chairman Tutvedt

00:28:11 Dallas Reese

00:28:58 Rep. Taylor

00:29:28 Dallas Reese

00:31:33 Cynthia Moore

EXHIBIT(tas09a03)

00:36:55 Gene Walborn, Division Administrator, Business and Income Tax Division, DOR

00:45:31 Rep. Flynn

00:45:52 Gene Walborn, DOR

00:47:16 Rep. Flynn

00:47:41 Gene Walborn

00:48:08 Sen. Wittich

00:48:46 Gene Walborn

00:49:47 Sen. Wittich

00:50:09 Rep. Knudsen

00:50:43 Gene Walborn

00:51:17 Chairman Tutvedt

00:51:37 Gene Walborn

00:53:09 Chairman Tutvedt

00:53:26 Gene Walborn

00:55:10 Sen. Erickson
 00:55:43 Gene Walborn
 00:56:50 Sen. Erickson
 00:57:30 Rep. Flynn
 00:58:18 Gene Walborn
 00:58:48 Chairman Tutvedt
 00:59:37 Gene Walborn
 01:00:32 Chairman Tutvedt
 01:00:50 Gene Walborn
 01:03:19 Rep. Miller
 01:03:34 Gene Walborn
 01:03:58 Rep. O'Neil
 01:04:14 Gene Walborn
 01:04:39 Rep. O'Neil
 01:04:55 Gene Walborn
 01:05:20 Dallas Reese
 01:06:43 Rep. Flynn
 01:07:10 Dallas Reese
 01:07:57 Rep. Flynn
 01:08:12 Dallas Reese
 01:08:33 Larson Silbaugh, Economist, DOR

**REVENUE GENERATED BY PROPERTY TAXES AND
 HOW REAPPRAISAL PROCESS OPERATIONS WORK**

01:10:12 Cynthia Moore
 01:13:30 Chairman Tutvedt
 01:13:49 Cynthia Moore
 01:14:27 Chairman Tutvedt
 01:15:03 Cynthia Moore
 01:20:05 Rep. Knudsen
 01:20:27 Cynthia Moore
 01:21:03 Rep. Knudsen
 01:21:29 Dallas Reese
 01:27:48 Chairman Blasdel
 01:28:54 Dallas Reese
 01:31:14 Chairman Tutvedt
 01:31:29 Dallas Reese
 01:31:56 Rep. Randall
 01:32:28 Dallas Reese
 01:33:41 Rep. Randall
 01:34:25 Dallas Reese
 01:37:05 Chairman Tutvedt
 01:37:43 Dallas Reese
 01:45:41 Chairman Tutvedt

01:45:54 Dallas Reese
01:47:22 Rep. Hoven
01:47:36 Dallas Reese
01:48:24 Rep. Hoven
01:48:33 Dallas Reese
01:49:15 Rep. O'Neil
01:49:30 Dallas Reese
01:50:11 Rep. O'Neil
01:50:34 Dallas Reese
01:51:19 Rep. Flynn
01:51:55 Dallas Reese
01:52:23 Rep. Knudsen
01:52:52 Dallas Reese
01:53:57 Alan Peura, Deputy Director, DOR

01:54:33 Recess

02:06:04 Reconvene

REAPPRAISAL PROCESS

02:06:07 Alan Peura, DOR
[EXHIBIT\(tas09a04\)](#)
[EXHIBIT\(tas09a05\)](#)
02:31:53 Rep. Barrett
02:33:04 Alan Peura
02:33:50 Sen. Wittich
02:34:13 Alan Peura
02:35:33 Sen. Wittich
02:37:15 Alan Peura
02:42:52 Rep. Stahl
02:43:03 Alan Peura
02:44:18 Rep. Stahl
02:44:31 Alan Peura
02:45:47 Rep. Barrett
02:46:46 Alan Peura
02:47:09 Rep. Barrett
02:47:28 Alan Peura
02:47:47 Rep. O'Neil
02:48:06 Alan Peura
02:49:20 Rep. O'Neil
02:49:45 Alan Peura
02:51:02 Rep. Stahl
02:51:57 Alan Peura
02:52:15 Larson Silbaugh, DOR

02:52:48 Rep. Stahl
02:53:04 Sen. Wittich
02:53:48 Alan Peura

PROPERTY TAX ASSISTANCE PROGRAMS

02:55:53 Larson Silbaugh, DOR
[EXHIBIT\(tas09a06\)](#)
03:02:09 Rep. Barrett
03:02:26 Larson Silbaugh
03:03:47 Rep. Barrett
03:04:22 Rep. Malek
03:04:43 Larson Silbaugh

GLOUDEMANS REPORT PRESENTATION

03:07:18 Alan Peura
[EXHIBIT\(tas09a07\)](#)
[EXHIBIT\(tas09a08\)](#)
03:24:01 Rep. Barrett
03:24:40 Alan Peura
03:25:43 Chairman Tutvedt
03:26:10 Rep. Flynn
03:26:25 Alan Peura
03:26:54 Chairman Tutvedt
03:27:11 Alan Peura
03:28:56 Lee Heimen, Legislative Services Division (LSD)
03:32:13 Chairman Tutvedt
03:33:01 Ed Capis
03:34:06 Chairman Tutvedt
03:34:43 Alan Peura
03:35:22 Rep. Barrett

ADJOURNMENT

Adjournment:

03:35:48

11:40 a.m.

Debra Polhemus, Secretary

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Additional Documents:

EXHIBIT([tas09aad.pdf](#))