

MINUTES

MONTANA SENATE 62nd LEGISLATURE - REGULAR SESSION COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on January 21, 2011 at 8:00 AM, in Room 405 Capitol

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. Art Wittich (R)

Members Excused:

Sen. Jeff Essmann (R)
Sen. Jim Peterson (R)
Sen. Chas Vincent (R)
Sen. Kendall Van Dyk (D)

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 166, 1/13/2011

Executive Action: SB 6 ~ Tabled
SB 98 ~ Tabled
SB 75 ~ Do Pass As Amended
SB 110 ~ Partial Action & Discussion

HEARING ON SB 166**Opening Statement by Sponsor:**

00:00:46 Sen. Joe Balyeat (R), SD 34, opened the hearing on SB 166, Revise income tax filing extension law.

[EXHIBIT\(tas16a01\)](#)

Proponents' Testimony:

00:07:36 Holly Franz, representing Montana Society of CPAs (MSCPA)

Opponents' Testimony: None

Informational Testimony:

00:08:37 Brian Olsen, Department of Revenue (DOR)

Questions from Committee Members and Responses:

00:09:11 Sen. Erickson
00:09:51 Brian Olsen, DOR
00:10:16 Sen. Wittich
00:11:14 Brian Olsen
00:12:22 Sen. Wittich
00:12:51 Sen. Balyeat
00:14:09 Sen. Wittich
00:14:22 Sen. Balyeat
00:16:00 Sen. Erickson
00:16:49 Sen. Balyeat
00:18:19 Sen. Lake
00:19:00 Holly Franz, MSCPA
00:19:41 Sen. Lake
00:20:06 Holly Franz
00:20:33 Sen. Lake
00:21:13 Brian Olsen
00:21:51 Chairman Tutvedt
00:22:42 Sen. Balyeat
00:22:50 Chairman Tutvedt
00:23:01 Brian Olsen
00:24:34 Chairman Tutvedt
00:24:53 Brian Olsen
00:26:17 Holly Franz

Closing by Sponsor:

00:27:04 Sen. Balyeat

00:29:35 Chairman Tutvedt

(Senators Essmann, Peterson, Vincent, and Van Dyk are excused.)

EXECUTIVE ACTION ON SB 6

00:30:46 **Motion:** Sen. Erickson moved that **SB 6 DO PASS.**

Discussion:

00:31:08 Sen. Gillan
00:31:23 Chairman Tutvedt
00:31:35 Lee Heiman, Legislative Services Division (LSD)
00:31:52 Sen. Kaufmann

00:32:59 **Substitute Motion/Vote:** Sen. Kaufmann made a substitute motion that **SB 6 BE TABLED.** Substitute Motion carried 9-3 by roll call vote with Sen. Erickson, Sen. Gillan and Sen. Van Dyk voting no. Sen. Essmann, Sen. Peterson, Sen. Van Dyk and Sen. Vincent voted by proxy.

Discussion:

00:33:59 Sen. Lake

EXECUTIVE ACTION ON SB 75

00:35:10 **Motion:** Sen. Gillan moved that **SB 75 DO PASS.**

Discussion:

00:35:31 Chairman Tutvedt
[EXHIBIT\(tas16a02\)](#)
00:35:55 Lee Heiman, LSD
00:36:33 Chair Tutvedt
[EXHIBIT\(tas16a03\)](#)

00:36:59 **Motion/Vote:** Sen. Wittich moved that **SB007501.ALH TO SB 75 BE AMENDED.** Motion carried 8-0 by voice vote of those present and voting.

00:37:35 **Motion:** Sen. Erickson moved that **SB 75 DO PASS AS AMENDED.**

Discussion:

00:37:45 Sen. Lake
00:38:52 Sen. Arthun

00:39:15 **Vote:** Motion carried 8-0 by voice vote of those present and voting.

EXECUTIVE ACTION ON SB 98

00:40:11 **Motion:** Sen. Lake moved that **SB 98 DO PASS.**

Discussion:

00:40:30 Lee Heiman

EXHIBIT(tas16a04)

00:41:10 **Motion:** Sen. Wittich moved that **SB009801.AKJ TO SB 98 BE AMENDED.**

Discussion:

00:41:26 Sen. Gillan

00:42:10 Sen. Arthun

00:42:30 Sen. Kaufmann

00:42:43 Lee Heiman

00:43:22 **Vote:** Motion carried 8-0 by voice vote of those present and voting.

00:43:41 **Motion:** Sen. Lake moved that **SB 98 DO PASS AS AMENDED.**

Discussion:

00:44:03 Sen. Erickson

00:44:34 Sen. Wittich

00:45:29 Sen. Kaufmann

00:46:26 Sen. Branae

00:46:45 Sen. Lake

00:47:00 **Substitute Motion/Vote:** Sen. Lake made a substitute motion that **SB 98 BE TABLED.** Substitute Motion carried 9-3 by roll call vote with Sen. Peterson, Sen. Vincent and Sen. Wittich voting no. Sen. Essmann, Sen. Peterson, Sen. Van Dyk and Sen. Vincent voted by proxy.

EXECUTIVE ACTION ON SB 110

00:48:31 **Motion:** Sen. Lake moved that **SB 110 DO PASS.**

Discussion:

00:48:46 Sen. Lake

00:49:54 Sen. Gillan

00:51:12 Chairman Tutvedt

00:51:22 Sen. Kaufmann

00:53:06 **Motion:** Sen. Wittich moved that **SB 98 BE AMENDED WITH A CONCEPTUAL AMENDMENT** that the effective date be changed to read January 1, 2013.

Discussion:

00:54:54 Lee Heiman
00:55:00 Sen. Gillan
00:55:30 Chairman Tutvedt
00:55:49 Sen. Wittich
00:56:09 Chair Tutvedt
00:56:15 Brenda Gilmer, Department of Revenue, DOR (without objection from the committee)
00:56:36 Sen. Gillan
00:57:14 Chairman Tutvedt
00:57:34 Brenda Gilmer, DOR
00:57:58 Sen. Lake
00:59:23 Sen. Wittich
00:59:46 Lee Heiman
01:00:32 Sen. Wittich
01:00:58 Sen. Kaufmann

01:01:33 **Motion:** Sen. Wittich **WITHDREW MOTION TO AMEND SB 110.**

01:02:09 **Motion:** Sen. Lake **WITHDREW MOTION DO PASS SB 110.**

Discussion:

01:02:19 Sen. Erickson

ADJOURNMENT

Adjournment:
9:10 A.M.

Debra Polhemus, Secretary

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Additional Documents:

EXHIBIT([tas16aad.pdf](#))