

MINUTES

MONTANA SENATE 62nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on March 8, 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. Jeff Essmann (R)
Sen. Christine Kaufmann (D)
Sen. Art Wittich (R)

Members Excused:

Sen. Kim Gillan (D)
Sen. Jim Peterson (R)
Sen. Kendall Van Dyk (D)
Sen. Chas Vincent (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 318, 3/1/2011;
SB 333, 3/1/2011;
SB 360, 3/1/2011;
SB 372, 3/1/2011

HEARING ON SB 318

Opening Statement by Sponsor:

00:01:04 Sen. Jeff Essmann (R), SD 28, opened the hearing on SB 318, Revise assessment review process –extend appeal deadline.

00:03:26 Sen. Vincent arrived at committee meeting.

Proponents' Testimony:

00:06:04 Joe Roberts, representing Montana Association of Realtors (MAR)

00:07:37 Nancy Schlepp, representing Montana Taxpayers Association (MTA)

Opponents' Testimony: None

Informational Testimony:

00:08:09 Rocky Haralson, Regional Manager, Department of Revenue (DOR)

[EXHIBIT\(tas52a01\)](#)

00:09:17 Karen Powell, Chairwoman, Montana Tax Appeal Board (MTAB)

Questions from Committee Members and Responses:

00:09:55 Sen. Lake

00:10:36 Karen Powell, MTAB

00:12:01 Sen. Lake

00:12:20 Karen Powell

00:12:50 Sen. Lake

00:13:35 Rocky Haralson, DOR

00:14:27 Sen. Gillan arrived at committee hearing.

00:14:51 Sen. Lake

00:15:35 Sen. Kaufmann

00:16:08 Rocky Haralson

00:16:33 Sen. Kaufmann

00:16:44 Rocky Haralson

00:17:23 Chairman Tutvedt

00:17:56 Rocky Haralson

00:19:26 Chairman Tutvedt

00:19:47 Rocky Haralson

Closing by Sponsor:

00:20:11 Sen. Jeff Essmann

HEARING ON SB 371

Opening Statement by Sponsor:

00:21:13 Sen. Dave Lewis (R), SD 42, opened the hearing on SB 371, Encourage manufacture of ammunition in Montana to ensure availability.

Proponents' Testimony:

00:23:29 Gary Marbut, representing Montana Shooting Sports Association (MSSA), also Western Montana Fish and Game Association (WMFGA)

00:28:43 Tim Ravndal, representing Lewis & Clark Conservative Tea Party

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses:

00:30:22 Sen. Wittich
 00:31:04 Sen. Erickson
 00:31:52 Sen. Lewis
 00:32:52 Sen. Erickson
 00:33:18 Sen. Lewis
 00:34:16 Sen. Gillan
 00:35:09 Gary Marbut, MSSA and WMFGA
 00:35:45 Sen. Lake
 00:36:17 Sen. Lewis
 00:36:45 Sen. Lake
 00:37:08 Lee Heiman, Legislative Services Division (LSD)
 00:37:13 Sen. Lake
 00:37:30 Sen. Lewis
 00:37:45 Sen. Lake
 00:39:01 Gary Marbut
 00:39:43 Sen. Wittich
 00:40:24 Gary Marbut
 00:41:43 Sen. Wittich
 00:41:57 Gary Marbut
 00:42:30 Sen. Erickson
 00:43:05 Sen. Lewis
 00:43:34 Sen. Erickson
 00:43:50 Gary Marbut
 00:45:01 Sen. Arthun
 00:45:17 Sen. Lewis
 00:45:27 Chairman Tutvedt
 00:46:11 Sen. Lewis
 00:46:28 Gary Marbut
 00:47:04 Chairman Tutvedt
 00:47:19 Gary Marbut
 00:48:01 Chairman Tutvedt

00:48:40 Gary Marbut
00:49:17 Sen. Kaufmann
00:49:59 Sen. Lewis
00:50:51 Sen. Erickson
00:51:29 Sen. Lewis
00:51:53 Sen. Erickson
00:52:22 Gary Marbut
00:52:46 Chairman Tutvedt
00:53:09 Sen. Lewis

Closing by Sponsor:

00:53:29 Sen. Dave Lewis

HEARING ON SB 333

Opening Statement by Sponsor:

00:54:55 Sen. Jim Shockley (R), SD 45, opened the hearing on SB 333, Adopt Revisions to the Uniform Principle and Income Act.

Proponents' Testimony:

00:57:54 Ed Eck, Professor, University of Montana (U of M)
[EXHIBIT\(tas52a02\)](#)

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses:

01:00:35 Sen. Wittich
01:01:19 Ed Eck, U of M
01:02:08 Chairman Tutvedt
01:02:25 Ed Eck
01:03:18 Chairman Tutvedt
01:03:26 Ed Eck
01:04:58 Sen. Erickson
01:05:11 Lee Heiman, LSD

Closing by Sponsor:

01:05:31 Sen. Shockley

HEARING ON SB 360

Opening Statement by Sponsor:

01:06:31 Sen. Mary Caferro (D), SD 40, opened the hearing on SB 360, Provide a state earned income tax credit.

Proponents' Testimony:

01:09:48 Molly Severtson, representing The Policy Institute
 01:13:08 Sarah Rossi, representing Montana Women Vote
 01:14:53 Myra Kuykendall, volunteer tax preparer, Helena
 01:19:33 Sarah Wilhelm, Montana Budget and Policy Center (MBPC)

EXHIBIT(tas52a03)

01:25:13 Joy Bruck, State President, AARP Montana

EXHIBIT(tas52a04)

01:26:22 Christine Barsky, Volunteer Income Tax Advisor (VITA) Site Organizer
 01:28:21 Senator Van Dyk arrived at committee meeting.
 01:30:51 Layna George, representing WEEL, Working for Equality and Economic Liberation
 01:32:08 Clyde Dailey, representing Montana Credit Unions
 01:32:52 Sarah Cline, Policy Program manager, Rural Dynamics Incorporated

EXHIBIT(tas52a05)

01:35:12 Tom Jacobson, Executive Director, Rural Dynamics Incorporated, Great Falls
 01:38:24 Kristina Davis, Director, Children's Defense Fund

Opponents' Testimony: None

Informational Testimony:

01:41:00 Brian Olsen, Department of Revenue (DOR)

Questions from Committee Members and Responses:

01:41:19 Sen. Branae
 01:41:38 Sarah Wilhelm, MBPC
 01:43:00 Sen. Wittich
 01:43:15 Sen. Caferro
 01:44:03 Sen. Wittich
 01:45:10 Sen. Caferro
 01:47:46 Sen. Wittich
 01:47:57 Sen. Caferro
 01:48:17 Sen. Vincent
 01:48:51 Sarah Cline
 01:50:11 Sen. Erickson
 01:51:05 Sen. Caferro
 01:53:44 Sen. Kaufmann
 01:54:16 Brian Olsen, DOR
 01:54:42 Sen. Kaufmann
 01:54:52 Sen. Wittich

01:56:06 Sen. Lake
01:56:42 Sarah Wilhelm
01:57:26 Chairman Tutvedt
01:57:56 Sen. Caferro
01:59:37 Chairman Tutvedt
01:59:51 Sen. Caferro
02:00:01 Sen. Kaufmann
02:00:09 Sen. Caferro
02:00:28 Sen. Kaufmann
02:00:35 Sen. Caferro

Closing by Sponsor:

02:00:46 Sen. Caferro

Committee Business:

02:03:29 Chairman Tutvedt

Additional Exhibit:

EXHIBIT(tas52a06)

Correspondence from Bruce M. Spencer relating to SB 378 heard in committee
Wednesday, March 2, 2011.

ADJOURNMENT

Adjournment: 10:05 A.M.

Debra Polhemus, Secretary

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Additional Documents:

EXHIBIT([tas52aad.pdf](#))