

MINUTES

MONTANA SENATE 62nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on March 9, 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. Kendall Van Dyk (D)
Sen. Chas Vincent (R)
Sen. Jim Peterson (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 274, 3/2/2011;
SB 376, 3/2/2011;
HB 348, 3/3/2011

HEARING ON HB 348**Opening Statement by Sponsor:**

00:00:47 Rep. Sue Malek (D), HD 98, opened the hearing on HB 348, Revise outdated reference for interest rates and provide alternate.

Proponents' Testimony: None

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses:

00:02:38 Sen. Arthun
00:02:58 Rep. Malek
00:03:24 Sen. Arthun
00:03:37 Rep. Malek
00:04:02 Sen. Wittich
00:04:52 Rep. Malek

Closing by Sponsor:

00:05:58 Rep. Malek

HEARING ON SB 274**Opening Statement by Sponsor:**

00:07:05 Sen. Bob Lake (R), SD 44, opened the hearing on SB 274, Classify expansions to hydroelectric facilities for property tax purposes.

Proponents' Testimony:

00:10:46 David Hoffman, representing PPL Montana
[EXHIBIT\(tas53a01\)](#)
00:18:10 Tom Ebzery, Attorney, representing AVISTA Corporation
00:21:23 Keith Allen, representing International Brotherhood of Electrical Workers #233
00:22:09 Dan Flynn, representing IBW #44

Opponents' Testimony:

00:23:20 Gene Walborn, Administrator, Business and Income Taxes Division, Department of Revenue (DOR)

Informational Testimony:

00:28:15 Ed Caplis, Director, Tax Policy and Research, DOR

Questions from Committee Members and Responses:

00:28:53 Sen. Kaufmann
00:29:14 Ed Caplis, DOR
00:30:11 Sen. Kaufmann
00:30:33 Ed Caplis
00:30:42 Sen. Kaufmann
00:31:22 Tom Ebzery
00:32:10 Sen. Wittich
00:32:52 Gene Walborn, DOR
00:33:03 Sen. Wittich
00:33:36 Gene Walborn
00:34:46 Sen. Erickson
00:35:40 Sen. Lake
00:36:41 Sen. Erickson
00:37:08 Sen. Lake
00:38:14 Sen. Erickson
00:38:47 Gene Walborn
00:40:13 Sen. Erickson
00:41:06 Dave Hoffman, PPL
00:42:39 Sen. Erickson
00:43:23 Dave Hoffman
00:43:58 Sen. Arthun
00:44:33 Gene Walborn
00:46:57 Chairman Tutvedt
00:47:10 Gene Walborn
00:53:06 Chairman Tutvedt
00:53:25 Gene Walborn
00:54:37 Sen. Lake
00:55:28 Chairman Tutvedt
00:55:43 Sen. Lake
00:56:04 David Hoffman
00:57:26 Chairman Tutvedt
00:58:05 David Hoffman
00:59:16 Sen. Erickson
00:59:30 David Hoffman
00:59:37 Chairman Tutvedt
00:59:44 Gene Walborn
01:00:25 Sen. Lake

Closing by Sponsor:

01:00:36 Sen. Bob Lake
01:01:06 Chairman Tutvedt

HEARING ON SB 376

Opening Statement by Sponsor:

01:01:30 Sen. Bob Lake (R), SD 44, opened the hearing on SB 376, Revise local government laws to expand maturity date limitations on investments.

Proponents' Testimony: None

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses:

01:03:35 Sen. Gillan
01:04:15 Sen. Lake
01:04:44 Sen. Kaufmann
01:05:28 Sen. Lake
01:06:38 Chairman Tutvedt
01:06:57 Sen. Lake
01:07:28 Chairman Tutvedt
01:07:44 Sen. Lake
01:08:21 Lee Heiman, Legislative Services Division (LSD)

Closing by Sponsor:

01:08:52 Sen. Bob Lake

Additional Exhibits:

EXHIBIT(tas53a02)

Information prepared by the Department of Revenue relative to the Montana Household Income Tax Liability as was referred to in the hearing on SB 360 heard in committee on March 8, 2011.

EXHIBIT(tas53a03)

Information supplied by the Department of Revenue relative to SB 295 heard in committee on March 3, 2011.

ADJOURNMENT

Adjournment: 9:15 A.M.

Debra Polhemus, Secretary

dp

Additional Documents:

EXHIBIT([tas53aad.pdf](#))