

## MINUTES

### MONTANA SENATE 62nd LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Bruce Tutvedt, on March 17, 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. Gary Branae (D)  
Sen. Ron Erickson (D)  
Sen. Jeff Essmann (R)  
Sen. Kim Gillan (D)  
Sen. Christine Kaufmann (D)  
Sen. Kendall Van Dyk (D)  
Sen. Art Wittich (R)

**Members Excused:**

Sen. Ron Arthun (R)  
Sen. Jim Peterson (R)  
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: SJ 17, 3/12/2011  
SB 406, 3/12/2011

**HEARING ON SB 406****Opening Statement by Sponsor:**

00:00:46 Sen. Jeff Essmann (R), SD 28, opened the hearing on SB 406, Central assessment mediation instead of dispute review or tax appeal board.

**Proponents' Testimony:**

00:05:52 Tom Ebzery, Attorney, Billings, representing Avista Corporation, Portland General Electric, Puget Sound Energy, and PacifiCorp  
00:08:42 Nancy Schlepp, representing Montana Taxpayers Association (MTA)  
00:09:29 Haley Beaudry, representing Enervest Income Resources  
00:10:48 Aimee Grmoljez, representing Verizon Wireless  
00:11:59 Dave Galt, Executive Director, Montana Petroleum Association (MPA)  
00:12:26 Dave Gibson, representing Qwest Communications  
00:13:38 Mark Baker, representing Bresnan Communications and AT&T Corporation

**Opponents' Testimony:**

00:15:15 Gene Walborn, Administrator, Business and Income Taxes Division, Department of Revenue (DOR)

**EXHIBIT(tas60a01)**

00:18:03 Chairman Tutvedt  
00:18:30 Dan Bucks, Director, DOR  
00:20:23 Chairman Tutvedt  
00:21:01 Gene Walborn, DOR

**EXHIBIT(tas60a02)**

00:24:49 C. A. Daw, Chief Legal Counsel, DOR

**EXHIBIT(tas60a03)**

00:31:02 Dan Bucks

00:32:35 Senator Arthun arrived at committee hearing

**Informational Testimony:**

00:46:17 Michael Green, Attorney, Crowley Fleck, PLLP, Helena

**Questions from Committee Members and Responses:**

00:46:58 Sen. Wittich  
00:47:34 Sen. Essmann  
00:47:56 Sen. Wittich  
00:49:05 Sen. Essmann  
00:49:44 Sen. Wittich  
00:51:59 Dan Bucks  
00:56:33 Sen. Wittich  
00:58:05 Dan Bucks  
01:00:50 Sen. Lake  
01:01:20 Sen. Essmann

01:03:39 Sen. Lake  
01:04:41 Sen. Essmann  
01:05:13 Sen. Lake  
01:06:08 Michael Green, Crowley Fleck  
01:08:19 Sen. Gillan  
01:09:06 Sen. Essmann  
01:10:13 Michael Green  
01:14:35 Sen. Gillan  
01:14:57 Michael Green  
01:15:41 Sen. Van Dyk  
01:16:13 Dan Bucks  
01:21:12 Sen. Erickson  
01:22:45 Dan Bucks  
01:24:32 Sen. Erickson  
01:24:56 C. A. Daw, DOR  
01:26:54 Sen. Erickson  
01:27:08 C. A. Daw  
01:27:21 Sen. Gillan  
01:28:10 Michael Green  
01:31:13 Sen. Gillan  
01:32:00 Michael Green  
01:33:27 Sen. Gillan  
01:33:35 Dan Bucks  
01:34:10 Sen. Gillan  
01:34:28 Dan Bucks  
01:37:59 Sen. Kaufmann  
01:38:19 Michael Green  
01:38:49 Sen. Kaufmann  
01:39:29 Dan Bucks  
01:40:59 Sen. Kaufmann  
01:41:14 Sen. Essmann  
01:41:36 Chairman Tutvedt  
01:42:08 Michael Green  
01:42:58 Gene Walborn  
01:43:48 Chairman Tutvedt  
01:44:20 Sen. Essmann  
01:44:58 Chairman Tutvedt  
01:45:15 Sen. Essmann  
01:45:47 Chairman Tutvedt  
01:46:22 Dan Bucks  
01:52:21 Chairman Tutvedt  
01:53:00 Tom Ebzery, Attorney  
01:54:04 Sen. Van Dyk  
01:54:41 Sen. Essmann  
01:55:49 Chairman Tutvedt

**Closing by Sponsor:**

01:56:02 Sen. Jeff Essmann

02:00:22 Recess  
02:12:54 Reconvene ~ Vice Chair Lake assumed duties of Chair

### **HEARING ON SJ 17**

#### **Opening Statement by Sponsor:**

02:13:03 Sen. Bruce Tutvedt (R), SD 3, opened the hearing on SJ 17, Interim study of valuing centrally assessed property for tax purposes.

#### **Proponents' Testimony:**

02:15:28 Michael Green, Attorney, Crowley Fleck, PLLP, also speaking for Montana Taxpayers Association (MTA)

02:17:46 Tom Ebzery, Attorney, representing Avista Corporation, Portland General Electric, Puget Sound Energy, and PacifiCorp

02:19:17 David Gibson, representing Qwest Communications

02:20:17 Aimee Grmoljez, representing Verizon Wireless

#### **EXHIBIT(tas60a04)**

02:23:12 Nancy Schlepp, representing Montana Taxpayers Association (MTA) also speaking for Mark Baker, on behalf of AT&T and Bresnan Communications

**Opponents' Testimony:** None

#### **Informational Testimony:**

02:23:50 Dan Bucks, Director, Department of Revenue (DOR)

#### **EXHIBIT(tas60a05)**

**Questions from Committee Members and Responses:** None

#### **Closing by Sponsor:**

02:36:12 Sen. Bruce Tutvedt

#### **Committee Business:**

02:37:00 Chairman Tutvedt

02:37:40 Sen. Erickson

02:37:58 Lee Heiman, Legislative Service Division (LSD)

02:38:12 Sen. Lake

02:38:26 Sen. Erickson

**ADJOURNMENT**

Adjournment: 10:45 A.M.

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Debra Polhemus, Secretary

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Additional Documents:

**EXHIBIT([tas60aad.pdf](#))**