

## MINUTES

### MONTANA SENATE AND HOUSE OF REPRESENTATIVES 64th LEGISLATURE - REGULAR SESSION

#### JOINT COMMITTEE ON TAXATION

**Call to Order:** Chair Bruce Tutvedt, on January 13, 2015 at 10:00 A.M., in Room 303  
Capitol

#### ROLL CALL

##### **Members Present:**

Rep. Mike Miller, Chair (R)  
Rep. Greg Hertz, Vice Chair (R)  
Rep. Zach Brown (D)  
Rep. Rob Cook (R)  
Rep. Geraldine Custer (R)  
Rep. Mary Ann Dunwell (D)  
Rep. Kelly Flynn (R)  
Rep. Tom Jacobson (D)  
Rep. Steve Lavin (R)  
Rep. Ed Lieser (D)  
Rep. Edith (Edie) McClafferty (D)  
Rep. Albert Olszewski (R)  
Rep. Alan Redfield (R)  
Rep. Bridget Smith (D)  
Rep. Kerry White (R)  
Rep. Nancy Wilson (D)  
Rep. Daniel Zolnikov (R)  
Sen. Bruce Tutvedt, Chair (R)  
Sen. Fred Thomas, Vice Chair (R)  
Sen. Dick Barrett, Vice Chair (D)  
Sen. Duane Ankney (R)  
Sen. Jill Cohenour (D)  
Sen. Brian Hoven (R)  
Sen. Christine Kaufmann (D)  
Sen. Sue Malek (D)  
Sen. JP Pomnichowski (D)

##### **Members Excused:**

Sen. Janna Taylor (R)  
Sen. Mark Blasdel (R)  
Sen. Taylor Brown (R)  
Rep. Kathleen Williams, Vice Chair (D)  
Rep. Nicholas Schwaderer (R)  
Rep. Lee Randall (R)

**Members Absent:** None

**Staff Present:** Megan Moore, Legislative Branch  
Jaret Coles, Legislative Branch  
Erica Siate, Committee Secretary  
Julie Ward, 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:** Information presented to the joint committee by the  
Department of Revenue

00:02:42 Dave McAlpin, Tax Appeal Board  
00:03:25 Valerie Balucas, Tax Appeal Board  
00:03:48 Steve Doherty, Tax Appeal Board  
00:04:46 Rep. Williams entered the meeting.  
00:05:09 Mike Kadas, Department of Revenue (DOR)  
00:48:56 Chair Tutvedt  
00:49:46 Sen. Kaufmann  
00:50:24 Mike Kadas, DOR  
00:50:31 Sen. Barrett  
00:51:09 Chair Tutvedt  
00:51:23 Mike Kadas, DOR

[EXHIBIT\(tah07a01\)](#)

[EXHIBIT\(tah07a02\)](#)

**Questions from the committee:**

01:39:08 Rep. White  
01:40:00 Mike Kadas, DOR  
01:41:10 Vice Chair Barrett  
01:42:52 Mike Kadas, DOR  
01:43:32 Vice Chair Barrett  
01:44:42 Mike Kadas, DOR  
01:45:24 Vice Chair Williams  
01:46:33 Mike Kadas, DOR  
01:48:17 Chair Tutvedt  
01:49:04 Vice Chair Williams  
01:49:12 Mike Kadas, DOR  
01:49:15 Chair Tutvedt  
01:50:36 Vice Chair Williams  
01:50:46 Chair Tutvedt  
01:52:25 Mike Kadas, DOR  
01:54:12 Chair Tutvedt  
01:54:31 Mike Kadas, DOR  
01:54:56 Sen. Hoven  
01:55:04 Mike Kadas, DOR  
01:55:14 Sen. Hoven  
01:55:23 Mike Kadas, DOR  
01:55:56 Chair Tutvedt  
01:56:35 Rep. Custer  
01:57:09 Mike Kadas, DOR  
01:57:28 Chair Tutvedt  
01:57:30 Vice Chair Barrett  
01:58:24 Mike Kadas, DOR  
01:58:32 Chair Tutvedt

**ADJOURNMENT**

01:58:57      Adjournment

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Erica Siate, Secretary

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Additional Documents:

**EXHIBIT([tah07aad.pdf](#))**