

## MINUTES

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

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Bruce Tutvedt, on January 21, 2015 at 10:00 A.M., in Room 152  
Capitol

#### ROLL CALL

**Members Present:**

Rep. Mike Miller, Chair (R)  
Rep. Kathleen Williams, Vice Chair (D)  
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. Nicholas Schwaderer (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. JP Pomnichowski (D)  
Sen. Mark Blasdel (R)

**Members Excused:**

Sen. Duane Ankney (R)  
Sen. Jill Cohenour (D)  
Sen. Brian Hoven (R)  
Sen. Christine Kaufmann (D)  
Sen. Sue Malek (D)  
Sen. Taylor Brown (R)  
Sen. Janna Taylor (R)  
Rep. Lee Randall (R)  
Rep. Greg Hertz, Vice Chair (R)

**Members Absent:** None

**Staff Present:** Megan Moore, Legislative Branch  
Erica Siate, Committee Secretary  
Jaret Coles, Legislative Branch  
Julie Ward, 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:** Presentation by the Department of Revenue to the Joint Taxation Committee.

**Committee Business:**

00:02:30 Sen. Hoven entered the meeting.  
00:02:43 Mike Kadas, Department of Revenue (DOR)  
00:03:16 Sen. Taylor entered the meeting.  
00:03:43 Rep. Hertz entered the meeting.  
00:04:04 Sen. Taylor left the meeting.  
00:04:48 Sen. Malek entered the meeting.  
00:05:51 Ed Caplis, Department of Revenue (DOR)

**EXHIBIT(tah13a01)**

00:06:03 Sen. Kauffmann entered the meeting.  
00:12:34 Rep. Olszewski  
00:13:14 Ed Caplis, DOR  
00:14:03 Rep. Hertz  
00:14:36 Ed Caplis, DOR  
00:15:06 Chair Miller  
00:15:22 Ed Caplis, DOR  
00:15:46 Sen. Malek  
00:16:26 Ed Caplis, DOR  
00:17:05 Sen. Barrett  
00:17:51 Ed Caplis, DOR  
00:18:02 Rep. Williams  
00:18:33 Ed Caplis, DOR  
00:19:12 Rep. Flynn  
00:19:29 Ed Caplis, DOR  
00:20:15 Rep. Custer  
00:22:05 Rep. Miller  
00:22:13 Rep. Custer  
00:22:38 Sen. Barrett  
00:22:51 Ed Caplis, DOR  
00:23:30 Janelle Mickelson, Office of Public Instruction (OPI)

**EXHIBIT(tah13a02)**

00:31:35 Rep. Miller  
00:32:09 Rep. White  
00:32:22 Janelle Mickelson, OPI  
00:32:56 Rep. White  
00:33:18 Janelle Mickelson, OPI  
00:33:55 Rep. McClafferty  
00:34:10 Janelle Mickelson, OPI  
00:34:32 Sen. Thomas  
00:34:49 Janelle Mickelson, OPI  
00:35:22 Sen. Thomas  
00:35:40 Janelle Mickelson, OPI  
00:35:47 Sen. Thomas  
00:35:52 Janelle Mickelson, OPI  
00:36:02 Sen. Thomas  
00:36:25 Janelle Mickelson, OPI  
00:36:30 Rep. Dunwell  
00:37:32 Janelle Mickelson, OPI  
00:38:38 Sen. Malek

00:39:10 Janelle Mickelson, OPI  
00:40:24 Chair Miller  
00:40:38 Ed Caplis, DOR  
00:40:46 Cynthia Monteau Moore, Department of Revenue (DOR)

**EXHIBIT(tah13a03)**

00:47:00 Sen. Cohenour entered the meeting.  
00:47:39 Rep. White  
00:47:59 Cynthia Monteau Moore, DOR  
00:48:07 Rep. White  
00:48:59 Cynthia Monteau Moore, DOR  
00:49:18 Rep. Williams  
00:49:44 Cynthia Monteau Moore, DOR  
00:50:21 Rep. Williams  
00:50:45 Cynthia Monteau Moore, DOR  
00:51:07 Rep. Olszewski  
00:51:26 Cynthia Monteau Moore, DOR  
00:51:53 Rep. Olszewski  
00:52:19 Cynthia Monteau Moore, DOR  
00:53:06 Rep. Hertz  
00:53:16 Cynthia Monteau Moore, DOR  
00:53:21 Rep. Hertz  
00:53:33 Cynthia Monteau Moore, DOR  
00:53:59 Rep. Dunwell  
00:54:26 Cynthia Monteau Moore, DOR  
00:55:17 Rep. Williams  
00:55:51 Cynthia Monteau Moore, DOR  
00:56:17 Rep. Williams  
00:56:24 Cynthia Monteau Moore, DOR  
00:56:32 Rep. Williams  
00:56:53 Cynthia Monteau Moore, DOR  
00:57:01 Chair Miller  
00:57:06 Cynthia Monteau Moore, DOR  
00:57:16 Rep. Z. Brown  
00:57:50 Cynthia Monteau Moore, DOR  
00:58:07 Rep. Z. Brown  
00:58:26 Gene Walborn, Department of Revenue (DOR)

**EXHIBIT(tah13a04)**

01:04:42 Rep. Jacobson  
01:05:19 Gene Walborn, DOR  
01:08:00 Rep. Jacobson  
01:08:34 Chair Miller  
01:08:41 Gene Walborn, DOR  
01:08:44 Chair Miller  
01:08:50 Gene Walborn, DOR  
01:15:42 Sen. Barrett  
01:16:25 Gene Walborn, DOR  
01:16:57 Sen. Barrett  
01:17:39 Gene Walborn, DOR  
01:17:45 Rep. White

01:18:08 Gene Walborn, DOR  
01:18:21 Rep. White  
01:19:21 Rep. Hertz  
01:19:37 Gene Walborn, DOR  
01:20:57 Chair Tutvedt  
01:21:59 Sen. Hoven  
01:22:51 Chair Tutvedt  
01:23:29 Dan Whyte, Department of Revenue (DOR)  
01:24:44 Chair Tutvedt  
01:25:21 Sen. Cohenour  
01:25:55 Bob Story, Montana Taxpayers Association  
01:26:22 Chair Tutvedt  
01:26:32 Rep. Williams  
01:26:47 Chair Tutvedt  
01:26:56 Rep. Williams  
01:27:25 Chair Tutvedt  
01:28:26 Chair Miller  
01:28:33 Gene Walborn, DOR  
01:28:47 Chair Tutvedt  
01:29:09 Sen. Thomas  
01:30:24 Ed Caplis, DOR  
01:30:36 Sen. Thomas  
01:30:53 Ed Caplis, DOR  
01:31:04 Sen. Barrett  
01:31:20 Ed Caplis, DOR  
01:31:28 Chair Tutvedt

**ADJOURNMENT**

Adjournment: 01:32:03

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Erica Siate, Secretary

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Additional Documents:

**EXHIBIT**([tah13aad.pdf](#))