

## MINUTES

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

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Mike Miller, on March 25, 2015 at 8:00 AM, in Room 152 Capitol

#### ROLL CALL

**Members Present:**

Rep. Mike Miller, Chair (R)  
Rep. Greg Hertz, Vice 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. Albert Olszewski (R)  
Rep. Alan Redfield (R)  
Rep. Kerry White (R)  
Rep. Nancy Wilson (D)  
Rep. Daniel Zolnikov (R)

**Members Excused:**

Rep. Ed Lieser (D)  
Rep. Edith (Edie) McClafferty (D)  
Rep. Nicholas Schwaderer (R)  
Rep. Bridget Smith (D)  
Rep. Lee Randall (R)

**Members Absent:** None

**Staff Present:** Megan Moore, Legislative Branch  
Erica Siate, Committee Secretary  
Stephanie Morrison, Legislative Branch

**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: HB 621, 3/23/2015; SB 91, 3/23/2015; SB 269, 3/23/2015; SB 308, 3/23/2015  
Executive Action: HB 621

00:00:00 Chair Miller

### **HEARING ON SB 269**

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

00:01:35 Sen. Duane Ankney (R), SD 20, opened the hearing on SB 269, Revise individual income tax audit and collection laws.

00:03:29 Rep. McClafferty entered the meeting.

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

00:04:22 Holly Franz, Montana Society of Certified Public Accountants

#### **Opponents' Testimony:** None

#### **Informational Testimony:**

00:05:29 Gene Walborn, Deputy Director, Department of Revenue (DOR)

#### **Questions from Committee Members and Responses:**

00:06:46 Rep. Zolnikov

00:07:13 Sen. Ankney

00:07:20 Rep. Dunwell

00:07:54 Gene Walborn, DOR

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

00:08:18 Sen. Ankney

00:08:24 Rep. Smith entered the meeting.

00:08:27 Chair Miller

### **HEARING ON SB 91**

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

00:08:47 Sen. Fred Thomas (R), SD 44, opened the hearing on SB 91, Revising laws related to reciprocal tax collection.

#### **EXHIBIT(tah62a01)**

00:09:51 Rep. Schwaderer entered the meeting.

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

00:13:41 Steve Austin, Department of Revenue (DOR)

#### **Opponents' Testimony:** None

#### **Informational Testimony:** None

#### **Questions from Committee Members and Responses:**

00:16:41 Rep. Flynn

00:17:09 Steve Austin, DOR

00:18:04 Rep. Flynn

00:18:31 Steve Austin, DOR

00:18:43 Rep. Williams  
00:19:35 Steve Austin, DOR  
00:19:52 Rep. Williams  
00:20:02 Steve Austin, DOR  
00:20:14 Dan Whyte, Department of Revenue (DOR)  
00:20:58 Rep. Williams  
00:21:04 Dan Whyte, DOR  
00:21:36 Rep. Williams  
00:21:52 Dan Whyte, DOR  
00:22:03 Rep. Hertz  
00:22:23 Dan Whyte, DOR  
00:22:27 Rep. Hertz  
00:22:47 Dan Whyte, DOR

**Closing by Sponsor:**

00:23:03 Sen. Thomas

00:23:35 Chair Miller

**HEARING ON SB 308**

**Opening Statement by Sponsor:**

00:23:54 Sen. Jennifer Fielder (R), SD 7, opened the hearing on SB 308, Provide property tax exemption for certain land leased by local governments.

**Proponents' Testimony:**

00:29:06 David Nielsen, Montana League of Cities and Towns

**Opponents' Testimony:** None

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

00:31:28 Rep. Custer  
00:31:58 David Nielsen, Montana League of Cities and Towns  
00:32:35 Rep. Flynn  
00:33:12 Sen. Fielder  
00:33:44 Rep. Flynn  
00:33:59 Sen. Fielder  
00:34:50 Rep. Williams  
00:35:36 Sen. Fielder  
00:36:45 Rep. Williams  
00:37:04 Sen. Fielder  
00:37:33 Rep. Williams  
00:38:08 William Gowen, Montana Land Title Association  
00:38:50 Rep. Custer  
00:39:23 William Gowen, Montana Land Title Association  
00:39:53 Rep. Dunwell  
00:40:36 Sen. Fielder

00:40:56 Rep. Flynn  
00:41:28 Sen. Fielder  
00:42:18 Rep. Flynn  
00:43:04 Dan Whyte, DOR  
00:45:33 Rep. Flynn  
00:46:01 Dan Whyte, DOR  
00:46:19 Cynthia Monteau Moore, Department of Revenue (DOR)  
00:47:53 Rep. Hertz  
00:48:22 Rep. Williams  
00:48:51 David Nielsen, Montana League of Cities and Towns  
00:49:35 Rep. Williams  
00:49:59 Cynthia Monteau Moore, DOR  
00:50:17 Rep. Williams  
00:50:27 Cynthia Monteau Moore, DOR  
00:50:45 Rep. Dunwell  
00:51:18 Cynthia Monteau Moore, DOR

**Closing by Sponsor:**

00:51:51 Sen. Fielder

00:53:42 Chair Miller

**HEARING ON HB 621****Opening Statement by Sponsor:**

00:54:05 Rep. Tom Jacobson (D), HD 21, opened the hearing on HB 621, Revise tax lien, sale, and title laws related to residence tax delinquency.

**Proponents' Testimony:** None**Opponents' Testimony:**

00:59:12 Harold Blattie, Executive Director, Montana Association of Counties (MACo)  
01:03:31 Ronda Wiggers, Montana County Treasurers Association  
01:08:40 William Gowen, Montana Land Title Association

**Informational Testimony:**

01:11:09 Cynthia Monteau Moore, Department of Revenue

**Questions from Committee Members and Responses:**

01:11:25 Rep. Schwaderer  
01:13:47 Rep. Jacobson  
01:15:52 Chair Miller  
01:16:18 Ronda Wiggers, Montana County Treasurers Association  
01:17:05 Rep. White  
01:18:11 Rep. Jacobson  
01:18:34 Megan Moore, Legislative Services Division (LSD)  
01:19:26 Rep. White  
01:19:40 Rep. Williams

01:20:40 Harold Blattie, MACo  
01:22:03 Rep. Williams  
01:22:12 Harold Blattie, MACo  
01:22:58 Rep. Williams  
01:23:19 Ronda Wiggers, Montana County Treasurers Association  
01:25:33 Rep. Williams  
01:26:01 Ronda Wiggers, Montana County Treasurers Association  
01:26:24 Rep. Zolnikov  
01:27:14 Rep. Jacobson  
01:28:57 Rep. Hertz

**Closing by Sponsor:**

01:29:21 Rep. Jacobson

01:30:51 Chair Miller  
01:31:05 Recessed  
02:30:52 Reconvened  
02:34:15 Chair Miller

**EXECUTIVE ACTION ON HB 621**

02:34:24 **Motion:** Rep. Jacobson moved that **HB 621 DO PASS.**

02:35:07 **Motion:** Rep. Jacobson moved that **HB 621 BE AMENDED.**  
**EXHIBIT(tah62a02)**

**Discussion:**

02:36:38 Megan Moore, Legislative Services Division (LSD)  
02:36:46 Rep. Williams  
02:37:02 Rep. Jacobson  
02:37:38 Rep. Williams  
02:37:43 Rep. Cook

02:38:04 **Vote:** Motion carried unanimously by roll call vote. Rep. Lieser and Rep. Randall voted by proxy.

02:39:20 **Motion:** Rep. Jacobson moved that **HB 261 DO PASS AS AMENDED.**

**Discussion:**

02:39:27 Rep. Flynn  
02:40:08 Rep. Jacobson

02:40:24 **Substitute Motion/Vote:** Rep. Miller made a substitute motion that **HB 621 BE AMENDED CONCEPTUALLY ON PAGE, LINE 21, TO CHANGE "SHALL" TO "MAY"**. Substitute Motion carried 18-0 by voice vote. Rep. Lieser and Rep. Randall were excused.

02:41:10      **Motion:** Rep. Jacobson moved that **HB 621 DO PASS AS AMENDED.**

**Discussion:**

02:41:26      Rep. Custer

02:43:16      Rep. Jacobson

02:44:33      Rep. White

02:44:45      Rep. Hertz

02:45:21      Rep. Williams

02:45:34      Rep. Cook left the meeting.

02:47:24      **Vote:** Motion carried 13-7 by roll call vote with Rep. Custer, Rep. Lavin, Rep. Miller, Rep. Olszewski, Rep. Randall, Rep. Redfield and Rep. White voting no. Rep. Cook, Rep. Lieser and Rep. Randall voted by proxy.

02:47:30      Chair Miller

**ADJOURNMENT**

Adjournment: 02:48:01

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Erica Siate, Secretary

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Additional Documents:

**EXHIBIT([tah62aad.pdf](#))**