

## MINUTES

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

#### COMMITTEE ON TAXATION

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

#### ROLL CALL

**Members Present:**

Rep. Mike Miller, Chair (R)  
Rep. Rob Cook (R)  
Rep. Geraldine Custer (R)  
Rep. Mary Ann Dunwell (D)  
Rep. Kelly Flynn (R)  
Rep. Steve Lavin (R)  
Rep. Ed Lieser (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)

**Members Excused:**

Rep. Kathleen Williams, Vice Chair (D)  
Rep. Edith (Edie) McClafferty (D)  
Rep. Tom Jacobson (D)  
Rep. Nicholas Schwaderer (R)  
Rep. Zach Brown (D)  
Rep. Greg Hertz, Vice Chair (R)  
Rep. Lee Randall (R)

**Members Absent:** None

**Staff Present:** Megan Moore, Legislative Branch  
Erica Siate, 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 157, 3/31/15; SB 399, 4/1/2015

**HEARING ON SB 157****Opening Statement by Sponsor:**

00:01:32 Sen. Bruce Tutvedt (R), SD 3, opened the hearing on SB 157, Generally revise tax reappraisal laws.  
00:01:43 Rep. Williams entered the meeting.  
00:04:45 Rep. Jacobson entered the meeting.  
00:09:09 Rep. Z. Brown entered the meeting.

**Proponents' Testimony:**

00:13:00 Mike Kadas, Director, Department of Revenue (DOR)

**[EXHIBIT\(tah70a01\)](#)**

00:47:19 Rep. Schwaderer entered the meeting.  
00:53:52 Rep. Hertz entered the meeting.  
01:00:49 Rep. Lieser  
01:01:22 Mike Kadas, DOR  
01:02:16 Rep. Dunwell  
01:02:57 Mike Kadas, DOR  
01:03:14 Bob Story, Montana Taxpayers Association (MTA)

**[EXHIBIT\(tah70a02\)](#)****[EXHIBIT\(tah70a03\)](#)**

01:08:36 John Esp, Montana Association of Counties (MACo)

**[EXHIBIT\(tah70a04\)](#)**

01:09:45 Rep. McClafferty entered the meeting.  
01:11:35 Ronda Wiggers, Montana County Treasurers Association  
01:14:47 Dave McAlpin, Montana Tax Appeal Board  
01:16:53 Linda Stoll, Missoula County  
01:19:22 Webb Brown, Montana Chamber of Commerce  
01:20:07 John MacDonald, City of Missoula  
01:21:00 Dane Gamble, Co-Owner Bridger Creek Golf Course  
01:26:36 Jacob Cowgill, Montana Farmers Union  
01:26:58 David Nielsen, Montana League of Cities and Towns  
01:27:35 Fred Easy, Military Order of the Purple Heart

**[EXHIBIT\(tah70a05\)](#)****Opponents' Testimony:**

01:30:46 Joe Roberts, Montana Association of Realtors

**[EXHIBIT\(tah70a06\)](#)**

01:44:06 Fred Easy, self

01:48:58 Julia Altemus, Montana Wood Products Association

**[EXHIBIT\(tah70a07\)](#)**

01:52:28 Chair Miller left the meeting.

01:54:49 Paul McKenzie, H.L. Stoltz Lumber Company

**[EXHIBIT\(tah70a08\)](#)**

Mark Baker, Plum Creek Lumber Company

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

02:05:40 Rep. Olszewski  
02:06:19 Mike Kadas, DOR  
02:06:26 Rep. Olszewski  
02:06:41 Mike Kadas, DOR  
02:06:52 Rep. Olszewski  
02:07:33 Mike Kadas, DOR  
02:07:55 Rep. Olszewski  
02:08:34 Mike Kadas, DOR  
02:08:36 Rep. Olszewski  
02:08:42 Mike Kadas, DOR  
02:08:52 Rep. Z. Brown  
02:09:20 Sen. Tutvedt  
02:10:31 Rep. Schwaderer  
02:12:18 Joe Roberts, Montana Association of Realtors  
02:14:43 Rep. White  
02:15:37 Mike Kadas, DOR  
02:15:57 Rocky Haralson, Department of Revenue (DOR)  
02:16:55 Rep. White  
02:18:27 Mike Kadas, DOR  
02:19:06 Rep. White  
02:20:06 Mike Kadas, DOR  
02:20:11 Rep. Williams  
02:22:32 Mike Kadas, DOR  
02:23:26 Rep. Williams  
02:25:26 Mike Kadas, DOR  
02:25:32 Rep. Williams  
02:25:47 Mike Kadas, DOR  
02:27:08 Rep. Williams  
02:27:21 Rep. Jacobson  
02:28:47 Dave McAlpin, Montana Tax Appeal Board  
02:29:20 Rep. Jacobson  
02:29:48 Dave McAlpin, Montana Tax Appeal Board  
02:30:16 Chair Hertz  
02:30:42 Sen. Tutvedt  
02:31:49 Chair Hertz  
02:33:27 Sen. Tutvedt  
02:34:09 Chair Hertz  
02:35:31 Sen. Tutvedt  
02:35:38 Chair Hertz

**Closing by Sponsor:**

02:35:50 Sen. Tutvedt  
  
02:39:19 Recessed  
02:48:56 Reconvened

**HEARING ON SB 399****Opening Statement by Sponsor:**

02:49:15 Sen. Fred Thomas (R), SD 44, opened the hearing on SB 399, Provide for 529 account for disability expenses.

[EXHIBIT\(tah70a09\)](#)

[EXHIBIT\(tah70a10\)](#)

**Proponents' Testimony:**

02:56:50 Aimee Grmoljez, Crowley Fleck PLLP

03:01:53 John Metropoulos, A.W.A.R.E.

03:02:19 Allison Ball, Bozeman Special Education Parent Teacher Association

[EXHIBIT\(tah70a11\)](#)

[EXHIBIT\(tah70a12\)](#)

03:05:07 Charlie Briggs, Easter Seals

03:06:12 John Bennion, self

03:07:12 Wally Melcher, Montana Association for Disabilities (check org)

03:08:21 Randy Morris, self

03:10:39 Beth Brennehan, Disability Rights, Montana

03:12:16 Diana Tavary, self

**Opponents' Testimony:** None

**Informational Testimony:**

03:14:05 Brian Olsen, Department of Revenue (DOR)

03:14:16 Marie Matthews, Montana Department of Public Health and Human Services (DPHHS)

**Questions from Committee Members and Responses:**

03:14:42 Rep. Jacobson

03:15:40 Sen. Thomas

03:17:13 Rep. White

03:18:04 Sen. Thomas

03:18:08 Rep. White

03:14:16 Marie Matthews, Montana Department of Public Health and Human Services (DPHHS)

03:21:56 Rep. White

03:22:09 Marie Matthews, DPHHS

03:22:45 Rep. Custer

03:23:55 Aimee Grmoljez, Crowley Fleck PLLP

03:25:09 Chair Hertz

03:25:31 Aimee Grmoljez, Crowley Fleck PLLP

03:26:23 Chair Hertz

03:26:29 Aimee Grmoljez, Crowley Fleck PLLP

03:26:49 Chair Hertz

03:26:57 Aimee Grmoljez, Crowley Fleck PLLP

03:28:11 Rep. White

03:29:25 Sen. Thomas

03:31:31 Rep. Williams

03:32:06 Aimee Grmoljez, Crowley Fleck PLLP

03:33:19 Chair Hertz

03:33:45 Sen. Thomas

**Closing by Sponsor:**

03:34:03 Sen. Thomas

**ADJOURNMENT**

Adjournment: 03:40:10

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Erica Siate, Secretary

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Additional Documents:

**EXHIBIT([tah70aad.pdf](#))**