

## MINUTES

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

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Mike Miller, on April 10, 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. Rob Cook (R)  
Rep. Geraldine Custer (R)  
Rep. Mary Ann Dunwell (D)  
Rep. Albert Olszewski (R)  
Rep. Alan Redfield (R)  
Rep. Bridget Smith (D)  
Rep. Kerry White (R)  
Rep. Nancy Wilson (D)

**Members Excused:**

Rep. Kelly Flynn (R)  
Rep. Tom Jacobson (D)  
Rep. Steve Lavin (R)  
Rep. Ed Lieser (D)  
Rep. Edith (Edie) McClafferty (D)  
Rep. Lee Randall (R)  
Rep. Daniel Zolnikov (R)  
Rep. Zach Brown (D)  
Rep. Nicholas Schwaderer (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: SB 171, 4/1/2015; SB 194, 4/1/2015; SB 264, 4/1/2015

00:00:00 Chair Miller

### HEARING ON SB 264

#### Opening Statement by Sponsor:

00:01:22 Sen. Bob Keenan (R), SD 5, opened the hearing on SB 264, Revise distribution of sales and use tax.

#### EXHIBIT(tah72a01)

00:01:25 Rep. Lieser entered the meeting.

00:03:33 Rep. Jacobson entered the meeting.

#### Proponents' Testimony:

00:04:35 Mike Scholz, self

00:05:13 Rep. Z. Brown entered the meeting.

00:06:30 Rep. Flynn entered the meeting.

00:06:39 Marilyn Ross, Chair, Montana Heritage Commission

00:08:52 Kirk Belding, self

00:09:53 Heidi O'Brien, Montana Heritage Commission

00:11:08 Mitch Carroll, Archie Bray Foundation

00:13:39 Rae Friede, Glacier Country Tourism Region

00:14:24 Rep. McClafferty entered the meeting.

00:15:26 Robert Erdall, Mayor, Virginia City

00:16:11 Lyman (Bill) H. Bennett III, Virginia City Preservation Alliance

00:19:13 Nikki Andersen, Director, Exploration Works

00:22:40 Chere Jiusto, Montana Preservation Alliance

#### EXHIBIT(tah72a02)

#### EXHIBIT(tah72a03)

00:28:21 Jim Sobonya, Owner, Old Miner's Dining Club

00:30:09 Cal Poole, Grandstreet Theatre and Convention and Visitor's Bureau

00:33:46 Carol Brenden, self

00:37:07 Molly Stockdale, Travelers' Rest Preservation & Heritage Association

00:39:14 Stephanie Ambrose Tubbs, Montana Preservation Alliance

00:39:24 Rep. Schwaderer entered the meeting.

00:40:37 Bob Walker, Our Montana

00:40:39 Rep. Hertz left the meeting.

00:43:04 Charlene Porsild, Montana History Foundation

00:44:32 Glenn Oppel, Montana Chamber of Commerce

00:45:27 John Laney, Miles City Chamber of Commerce

00:47:08 Ronda Wiggers, Helena Chamber of Commerce

Opponents' Testimony: None

Informational Testimony: None

#### Questions from Committee Members and Responses:

00:48:39 Rep. White

00:49:29 Sen. Keenan

00:50:09 Rep. Wilson

00:50:51 Sen. Keenan  
00:50:57 Rep. Wilson  
00:51:37 Sen. Keenan  
00:53:36 Rep. Dunwell  
00:54:28 Sen. Keenan  
00:54:33 Rep. Olszewski left the meeting.  
00:55:00 Rep. Dunwell  
00:55:02 Chair Miller left the meeting.  
00:55:04 Rep. Schwaderer left the meeting.  
00:55:08 Chair Flynn

**Closing by Sponsor:**

00:55:17 Sen. Keenan  
  
00:55:25 Rep. Williams left the meeting.  
00:55:43 Chair Flynn

**HEARING ON SB 194**

**Opening Statement by Sponsor:**

00:59:53 Sen. Mary Caferro (D), SD 41, opened the hearing on SB 194, Revise residential property tax credit for the elderly.

[EXHIBIT\(tah72a04\)](#)

**Proponents' Testimony:**

01:02:36 Claudia Clifford, AARP Montana  
01:03:17 Donya Parrish, Montana Credit Unions  
01:04:10 Heather O'Loughlin, Montana Budget and Policy Center

**Opponents' Testimony:** None

**Informational Testimony:**

01:05:10 Brian Olsen, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

01:05:32 Rep. Z. Brown  
01:05:54 Sen. Caferro  
01:07:24 Rep. Z. Brown  
01:07:52 Sen. Caferro  
01:08:43 Rep. White  
01:09:54 Sen. Caferro  
01:10:18 Rep. White  
01:10:48 Rep. Cook left the meeting.  
01:11:01 Brian Olsen, DOR

**Closing by Sponsor:**

01:11:25 Sen. Caferro

[EXHIBIT\(tah72a05\)](#)

01:13:09 Chair Flynn

**HEARING ON SB 171**

**Opening Statement by Sponsor:**

01:13:35 Sen. Bruce Tutvedt (R), SD 3, opened the hearing on SB 171, Generally revise taxation of income, including the corporate income tax.

[EXHIBIT\(tah72a06\)](#)

[EXHIBIT\(tah72a07\)](#)

**Proponents' Testimony:**

01:21:02 George Olsen, Montana Society of Certified Public Accountants

[EXHIBIT\(tah72a08\)](#)

01:26:18 Rep. Hertz entered the meeting.

01:28:39 Rep. Olszewski entered the meeting.

01:29:21 Chair Miller entered the meeting.

01:32:44 Glenn Oppel, Montana Chamber of Commerce

01:33:03 Rep. Schwaderer entered the meeting.

01:34:53 Riley Johnson, National Federation of Independent Business

01:35:16 Holly Franz, Montana Society of Certified Public Accountants

**Opponents' Testimony:**

01:36:13 Matthew Elsaesser, Montana Recycling Association

[EXHIBIT\(tah72a09\)](#)

01:41:36 Ben Brouwer, Montana Renewable Energy Association

01:44:46 Guy Hanson, Axmen Missoula

01:48:33 Ron Peele, self

01:50:50 Jennifer Hill-Hart, Alternative Energy Resources Organization

01:53:35 Kyla Maki, Montana Environmental Information Center

[EXHIBIT\(tah72a10\)](#)

01:59:21 Mike Kadas, Department of Revenue (DOR)

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

02:02:40 Rep. White

02:03:24 Sen. Tutvedt

02:03:55 Stephanie Morrison, Legislative Fiscal Division (LFD)

02:04:38 Rep. Dunwell

02:05:40 Sen. Tutvedt

02:08:21 Rep. Dunwell

02:08:49 Mike Kadas, DOR

02:09:14 Rep. Lieser

02:09:38 George Olsen, Montana Society of Certified Public Accountants

02:10:13 Rep. Lieser

02:10:47 Mike Kadas, DOR

02:11:18 Rep. Hertz

02:12:07 Mike Kadas, DOR

02:13:10 Rep. Hertz

02:13:29 Mike Kadas, DOR  
02:14:30 Rep. Williams  
02:15:45 Mike Kadas, DOR  
02:16:01 Rep. Williams  
02:16:24 Mike Kadas, DOR  
02:16:37 Rep. Williams  
02:16:58 Glenn Oppel, Montana Chamber of Commerce  
02:17:10 Rep. Williams  
02:17:35 Glenn Oppel, Montana Chamber of Commerce  
02:17:39 Rep. Williams  
02:18:33 George Olsen, Montana Society of Certified Public Accountants  
02:20:09 Rep. Williams  
02:20:36 George Olsen, Montana Society of Certified Public Accountants  
02:20:57 Rep. Williams  
02:22:22 George Olsen, Montana Society of Certified Public Accountants  
02:23:22 Rep. Williams  
02:23:41 Mike Kadas, DOR  
02:24:14 Brian Olsen, DOR  
02:25:22 Rep. Redfield  
02:25:42 Sen. Tutvedt

**EXHIBIT(tah72a11)**

02:27:47 Chair Miller  
02:28:04 Sen. Tutvedt

**EXHIBIT(tah72a12)**

02:28:30 Rep. Wilson  
02:29:12 Megan Moore, Legislative Services Division (LSD)  
02:29:47 Sen. Tutvedt  
02:29:50 Chair Miller  
02:30:46 Dan Dodds, Department of Revenue (DOR)  
02:32:10 Chair Miller  
02:33:07 Rep. Z. Brown  
02:33:39 Sen. Tutvedt  
02:34:27 Rep. Z. Brown  
02:34:51 Sen. Tutvedt  
02:36:00 Rep. Z. Brown  
02:36:30 Sen. Tutvedt

**Closing by Sponsor:**

02:39:15 Sen. Tutvedt

02:42:12 Chair Miller

**ADJOURNMENT**

Adjournment: 02:44:02

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Erica Siate, Secretary

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Additional Documents:

**EXHIBIT([tah72aad.pdf](#))**