

MINUTES

MONTANA SENATE 64th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on January 8, 2015 at 8:00 AM, in Room 405
Capitol

ROLL CALL

Members Present:

Sen. Bruce Tutvedt, Chair (R)
Sen. Fred Thomas, Vice Chair (R) (arrived after roll call)
Sen. Duane Ankney (R)
Sen. Dick Barrett (D)
Sen. Taylor Brown (R)
Sen. Jill Cohenour (D)
Sen. Brian Hoven (R)
Sen. Christine Kaufmann (D)
Sen. Sue Malek (D)
Sen. JP Pomnichowski (D)
Sen. Janna Taylor (R)

Members Excused: Sen. Mark Blasdel (R)

Members Absent: None

Staff Present: 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:

Hearing & Date Posted: SB 6, 1/2/2015; SB 17, 1/2/2015; SB 18, 1/2/2015; SB 33,
1/2/2015

Executive Action: SB 17 - Do Pass
SB 18 - Do Pass
SB 33 - Do Pass

HEARING ON SB 33

Opening Statement by Sponsor:

00:01:08 Sen. Janna Taylor (R), SD 6, opened the hearing on SB 33, Revise certain reports to RTIC from annual to biennial.

Proponents' Testimony:

00:02:56 Cynthia Monteau Moore, administrator, Property Assessment Division, Department of Revenue (DOR)

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses: None

Closing by Sponsor:

00:03:51 Sen. Taylor

HEARING ON SB 17

Opening Statement by Sponsor:

00:04:43 Sen. Dick Barrett (D), SD 45, opened the hearing on SB 17, Revise laws related to the agricultural land valuation advisory committee.

Proponents' Testimony:

00:07:45 Mike Kadas, director, Department of Revenue (DOR)
00:10:38 Jacob Cowgill, Montana Farmers Union (MFU)

Opponents' Testimony:

00:11:19 Robert Story, Montana Taxpayers Association (MTPA)

Informational Testimony: None

Questions from Committee Members and Responses:

00:12:55 Sen. Kaufmann
00:13:51 Sen. Barrett
00:14:29 Sen. Kaufmann
00:14:40 Sen. Barrett
00:14:57 Sen. Kaufmann
00:15:10 Dan Whyte, chief legal counsel, DOR
00:15:44 Sen. Hoven
00:15:52 Mr. Kadas, DOR

00:16:54 Chairman Tutvedt
00:17:41 Mr. Kadas
00:18:02 Sen. Cohenour
00:18:22 Mr. Kadas
00:20:14 Sen. Cohenour
00:20:23 Mr. Kadas
00:21:29 Sen. Cohenour

Closing by Sponsor: None

HEARING ON SB 18

Opening Statement by Sponsor:

00:22:20 Sen. Dick Barrett (D), SD 45, opened the hearing on SB 18, Revising the time frame for the calculation of the entitlement share growth rate.

Proponents' Testimony:

00:25:14 Ed Caplis, director of tax policy and research, Department of Revenue (DOR)
00:25:33 John Esp, Montana Association of Counties (MACo)
00:25:54 David Nielsen, Montana League of Cities and Towns (MCLT)
00:26:28 Ronda Wiggers, Montana County Treasurers Association (MCTA)

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses: None

Closing by Sponsor: None

HEARING ON SB 6

Opening Statement by Sponsor:

00:27:19 Sen. Fred Thomas (R), SD 44, opened the hearing on SB 6, Clarify department of revenue's uniform dispute review procedures.

Proponents' Testimony:

00:29:54 Dan Whyte, chief legal counsel, Department of Revenue (DOR)
00:31:49 Holly Franz, Montana Society of CPA's

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses: None

Closing by Sponsor:

00:33:41 Sen. Thomas
00:34:33 Chairman Tutvedt

Sen. Taylor and Sen. Blasdel were not present for executive action.

EXECUTIVE ACTION ON SB 17

00:36:09 **Motion:** Sen. Barrett moved that **SB 17 DO PASS.**

Discussion:

00:36:24 Sen. Barrett
00:39:04 Sen. Brown
00:40:40 Sen. Cohenour
00:42:16 Sen. Brown
00:42:40 Sen. Malek
00:43:53 Chairman Tutvedt
00:45:20 Sen. Thomas
00:45:42 Mike Kadas, director, Department of Revenue (DOR)
00:46:39 Sen. Thomas
00:47:03 Mr. Kadas, DOR
00:47:09 Sen. Thomas
00:47:42 Robert Story, Montana Taxpayers Association (MTPA)
00:48:46 Sen. Barrett
00:49:13 Chairman Tutvedt

00:49:32 **Vote:** Motion carried 7-3 by voice vote with Sen. Ankney, Sen. Brown and Sen. Thomas voting no. Sen. Blasdel and Sen. Taylor were excused.

EXECUTIVE ACTION ON SB 18

00:51:01 **Motion/Vote:** Sen. Barrett moved that **SB 18 DO PASS.** Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Taylor were excused.

EXECUTIVE ACTION ON SB 33

00:51:34 **Motion:** Sen. Kaufmann moved that **SB 33 DO PASS.**

Discussion:

00:51:46 Sen. Kaufmann
00:52:27 Sen. Hoven
00:53:07 Sen. Barrettt
00:53:22 Sen. Kaufmann
00:53:51 Mr. Kadas
00:54:28 Chairman Tutvedt
00:54:40 Sen. Barrett
00:55:17 Sen. Cohenour

00:56:01 Chairman Tutvedt

00:57:01 **Vote:** Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Taylor were excused.

Discussion:

00:57:15 Sen. Malek

00:57:40 Chairman Tutvedt

00:58:37 Sen. Barrett

00:58:46 Sen. Thomas

00:58:52 Chairman Tutvedt

ADJOURNMENT

Adjournment: 9:15 A.M.

Julie Ward, Secretary

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Additional Documents:

EXHIBIT([tas04aad.pdf](#))