

MINUTES

MONTANA SENATE 64th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on January 29, 2015 at 8:00 AM, in Room 405
Capitol

ROLL CALL

Members Present:

Sen. Bruce Tutvedt, Chair (R)
Sen. Fred Thomas, Vice Chair (R)
Sen. Duane Ankney (R)
Sen. Dick Barrett (D)
Sen. Mark Blasdel (R)
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: None

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 171, 1/26/2015; SB 200, 1/26/2015

00:02:20 Chairman Tutvedt turned the chair duties to Vice Chair Thomas.

HEARING ON SB 171

Opening Statement by Sponsor:

00:02:22 Sen. Bruce Tutvedt (R), SD 3, opened the hearing on SB 171, Generally revise taxation of income, including the corporate income tax.

[EXHIBIT\(tas20a01\)](#)

[EXHIBIT\(tas20a02\)](#)

Proponents' Testimony:

00:12:49 George Olsen, Montana Society of Certified Public Accountants (MSCPA)

00:27:48 Glenn Oppel, Montana Chamber of Commerce

00:28:44 Robert Story, Montana Taxpayers Association (MONTAX)

Opponents' Testimony:

00:29:44 Matt Elsaesser, Montana Recycling Association

Informational Testimony:

00:31:16 Dan Dodds, Montana Department of Revenue (DOR)

[EXHIBIT\(tas20a03\)](#)

00:52:31 Sen. Hoven

00:52:50 Mr. Dobbs, DOR

00:54:00 Sen. Taylor left the hearing.

Questions from Committee Members and Responses:

00:56:32 Sen. Barrett

00:59:09 Mr. Olsen, MSCPA

00:59:49 Vice Chair Thomas

01:00:14 Sen. Tutvedt

01:01:35 Sen. Brown

01:05:49 Mr. Olsen

01:05:57 Sen. Brown

01:09:18 Mr. Dodds, DOR

01:09:47 Sen. Ankney

01:10:46 Sen. Kaufmann

01:11:16 Mr. Dodds

01:11:38 Stephanie Morrison, Legislative Fiscal Division (LFD)

01:13:11 Sen. Kaufmann

01:13:41 Mr. Dodds

01:14:59 Sen. Kaufmann

01:15:18 Sen. Tutvedt

01:16:26 Sen. Hoven

01:17:15 Mr. Olsen

01:18:29 Sen. Hoven
01:19:23 Sen. Blasdel left the hearing.
01:19:41 Mr. Dodds
01:21:09 Sen. Cohenour
01:23:53 Mr. Dodds
01:24:01 Sen. Pomnichowski
01:25:10 Sen. Tutvedt
01:25:53 Vice Chair Thomas
01:26:00 Sen. Tutvedt
01:26:20 Sen. Pomnichowski
01:29:46 Sen. Tutvedt
01:30:43 Sen. Brown
01:31:55 Sen. Tutvedt
01:33:18 Sen. Malek
01:34:32 Mr. Dodds
01:34:49 Sen. Kaufmann
01:42:51 Sen. Barrett
01:43:02 Mr. Dodds
01:43:21 Sen. Hoven
01:43:33 Mr. Dodds
01:44:28 Sen. Hoven
01:44:40 Sen. Malek
01:44:42 Mr. Olsen

Closing by Sponsor:

01:44:56 Sen. Tutvedt
01:50:46 Vice Chair Thomas
01:51:11 Sen. Tutvedt resumed the chair duties

HEARING ON SB 200

Opening Statement by Sponsor:

01:51:23 Sen. Duane Ankney (R), SD 20, opened the hearing on SB 200, Lower individual income tax rates.

[EXHIBIT\(tas20a04\)](#)

[EXHIBIT\(tas20a05\)](#)

Proponents' Testimony:

01:56:34 Glenn Oppel, Montana Chamber of Commerce

Opponents' Testimony:

01:58:18 Gene Walborn, deputy director, Department of Revenue (DOR)
01:59:13 Heather O'Loughlin, Montana Budget and Policy Center (MPBC)
02:02:51 Eric Feaver, Montana Education Association and the Montana Federation of Teachers (MEA-MFT)

Informational Testimony: None

Additional Proponents' Testimony:

02:06:04 Joe Balyeat, Americans for Prosperity - Montana

Questions from Committee Members and Responses:

02:07:45 Sen. Barrett
02:08:54 Ms. O'Loughlin, MPBC
02:09:24 Sen. Malek
02:10:22 Ms. O'Loughlin
02:12:12 Sen. Kaufmann
02:12:34 Stephanie Morrison, Legislative Fiscal Division (LFD)
02:13:49 Sen. Kaufmann
02:14:00 Chairman Tutvedt
02:14:13 Sen. Malek
02:14:37 Sen. Cohenour
02:15:07 Sen. Ankney
02:15:42 Sen. Cohenour
02:15:55 Sen. Ankney
02:16:17 Chairman Tutvedt
02:16:54 Sen. Thomas

Closing by Sponsor:

02:18:50 Sen. Ankney

02:21:14 Sen. Kaufmann
02:21:48 Chairman Tutvedt
02:21:58 Sen. Ankney
02:22:55 Sen. Hoven`

ADJOURNMENT

Adjournment: 10:28

Julie Ward, Secretary

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Additional Documents:

EXHIBIT([tas20aad.pdf](#))