

MINUTES

MONTANA SENATE 64th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Bruce Tutvedt, on March 18, 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. Jill Cohenour (D)
Sen. Brian Hoven (R)
Sen. Christine Kaufmann (D)
Sen. Sue Malek (D)
Sen. JP Pomnichowski (D)

Members Excused: Sen. Janna Taylor (R)
Sen. Taylor Brown (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 399, 3/13/2015; SB 394, 3/13/2015

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

00:00:01 Sen. Fred Thomas (R), SD 44, opened the hearing on SB 399, Provide for 529 account for disability expenses.

[EXHIBIT\(tas56a01\)](#)

Proponents' Testimony:

00:07:10 Alyson Ball, representing herself

[EXHIBIT\(tas56a02\)](#)

00:08:45 Jessi Bennion, representing herself

00:10:26 Julie Swanson, representing herself

00:11:54 Kat Patterson, Montana Advocacy Coalition (MAC)

00:14:07 Randy Morris, representing himself

00:16:10 Aimee Grmoljez, Crowley Fleck Law Firm

00:19:34 Charlie Briggs, Easter Seals - Goodwill

00:20:06 Justice Ender, Summit Independent Living Center (SILC)

[EXHIBIT\(tas56a03\)](#)

00:24:21 Joel Peden, Montana Centers for Independent Living (MCIL)

00:27:02 Wally Melcher, Montana Association of Community Disabled Services System
Advocacy MACDS-SA

00:28:17 Beth Brennehan, Disability Rights Montana (DRM)

00:29:11 Jon Metropoulos, AWARE

00:29:47 Diana Tavary, representing herself

00:30:45 Mike Green, Crowley Fleck Law Firm (CF)

Opponents' Testimony: None

Informational Testimony:

00:32:25 Brian Olsen, Department of Revenue (DOR)

00:32:40 David Ewer, Montana Board of Investments (BOI)

00:41:49 Aimee Grmoljez, Billings Clinic

Questions from Committee Members and Responses:

00:42:50 Sen. Malek

00:43:15 Ms. Grmoljez

00:43:24 Sen. Malek

00:43:36 Mr. Green, CF

00:44:19 Sen. Malek

00:44:41 Mr. Green

00:45:03 Sen. Malek

00:45:32 Mr. Green

00:46:49 Sen. Malek

00:47:33 Mr. Ender, SILC
00:48:09 Sen. Hoven
00:48:39 Mr. Green
00:49:08 Sen. Hoven
00:49:25 Mr. Green
00:49:58 Sen. Hoven
00:50:18 Mr. Green
00:50:37 Sen. Hoven
00:50:52 Mr. Green
00:51:03 Sen. Hoven
00:51:30 Mr. Green
00:52:10 Sen. Hoven
00:52:19 Sen. Ankney
00:53:39 Sen. Thomas
00:56:22 Sen. Ankney
00:56:59 Sen. Thomas
00:57:26 Sen. Ankney
00:58:01 Mr. Ewer, BOI
00:59:23 Sen. Ankney
00:59:36 Mr. Ewer
01:01:15 Mr. Green
01:01:48 Chairman Tutvedt
01:02:15 Mr. Ender
01:02:53 Sen. Barrett
01:03:35 Mr. Green
01:04:17 Sen. Kaufmann
01:04:35 Mr. Olsen, DOR
01:04:57 Sen. Kaufmann
01:05:39 Mr. Peden, MCIL
01:06:11 Sen. Kaufmann
01:06:33 Mr. Peden
01:07:40 Sen. Kaufmann
01:07:58 Mr. Peden
01:08:45 Sen. Kaufmann
01:09:17 Ms. Brenneman, DRM
01:10:04 Sen. Pomnichowski
01:10:53 Mr. Green
01:11:55 Sen. Pomnichowski
01:12:20 Mr. Green
01:12:27 Sen. Pomnichowski
01:13:04 Mr. Green
01:13:56 Sen. Pomnichowski
01:14:48 Mr. Green
01:15:51 Sen. Pomnichowski
01:16:22 Mr. Green
01:17:15 Sen. Hoven
01:17:36 Mr. Green
01:17:53 Sen. Hoven
01:18:08 Mr. Green
01:18:25 Mr. Peden

01:19:02 Sen. Kaufmann
01:19:21 Ms. Ball, self
01:20:53 Sen. Kaufmann
01:21:07 Ms. Ball
01:21:27 Sen. Barrett
01:22:08 Mr. Green
01:22:45 Sen. Barrett
01:23:09 Chairman Tutvedt
01:23:29 Mr. Green
01:24:11 Chairman Tutvedt
01:24:18 Sen. Malek
01:25:12 Mr. Green

Closing by Sponsor:

01:25:35 Chairman Thomas

HEARING ON SB 394

Opening Statement by Sponsor:

01:32:34 Sen. Mark Blasdel (R), SD 4, opened the hearing on SB 394, Revise intangible personal property exemption and unit valuation methodology.

Proponents' Testimony:

01:36:07 Mike Green, Montana Taxpayer's Association ((MONTAX)
[EXHIBIT\(tas56a04\)](#)

01:49:35 Bob Story, Montana Taxpayer's Association (MONTAX)

[EXHIBIT\(tas56a05\)](#)

[EXHIBIT\(tas56a06\)](#)

[EXHIBIT\(tas56a07\)](#)

[EXHIBIT\(tas56a08\)](#)

[EXHIBIT\(tas56a09\)](#)

01:58:00 Glenn Oppel, Montana Chamber of Commerce (COM)

01:59:15 Mark Baker, Kalispell Chamber of Commerce (COM)

02:00:42 Dave Galt, Montana Petroleum Association (MPA)

02:01:07 Ron Devlin, Northwestern Energy

Opponents' Testimony:

02:02:20 Mike Kadas, Department of Revenue (DOR)

[EXHIBIT\(tas56a10\)](#)

02:10:24 Gene Walborn, Department of Revenue (DOR)

[EXHIBIT\(tas56a11\)](#)

02:21:12 Doug Hardy, Montana Electric Cooperative Association (MECA)

02:22:13 David Nielsen, Montana League of Cities and Towns

02:23:40 Heather O'Loughlin, Montana Budget and Policy Center (MBPC)

[EXHIBIT\(tas56a12\)](#)

02:27:38 Eric Feaver, Montana Education Association, Montana Federation of Teachers
MEA-MFT

02:28:45 John MacDonald, City of Missoula

Informational Testimony: None

Questions from Committee Members and Responses:

02:29:31 Sen. Barrett
02:30:39 Mr. Walborn DOR
02:31:59 Sen. Barrett
02:32:48 Mr. Walborn
02:33:01 Sen. Barrett
02:33:49 Mr. Walborn
02:35:28 Sen. Barrett
02:36:10 Mr. Walborn
02:36:34 Sen. Hoven
02:36:58 Mr. Walborn
02:37:05 Sen. Hoven
02:37:13 Mr. Walborn
02:37:49 Sen. Hoven
02:38:20 Mr. Walborn
02:38:31 Chairman Tutvedt
02:39:13 Mr. Walborn
02:41:10 Chairman Tutvedt
02:41:20 Mr. Green, MONTAX
02:43:29 Chairman Tutvedt
02:43:48 Mr. Walborn
02:44:29 Sen. Malek
02:44:58 Mr. Walborn
02:45:26 Sen. Malek
02:47:27 Sen. Blasdel
02:48:19 Sen. Malek
02:49:24 Sen. Blasdel
02:49:54 Sen. Malek
02:50:28 Sen. Blasdel
02:51:14 Sen. Malek
02:51:31 Sen. Blasdel
02:52:00 Sen. Malek
02:53:07 Sen. Hoven
02:53:49 Mr. Walborn
02:54:22 Sen. Barrett

02:54:52 Sen. Blasdel
02:55:25 Sen. Barrett
02:56:06 Sen. Blasdel
02:56:32 Sen. Barrett
02:57:15 Sen. Blasdel
02:57:40 Chairman Tutvedt
02:58:53 Mr. Walborn
03:00:21 Mr. Green
03:02:26 Chairman Tutvedt
03:02:46 Mr. Green
03:03:31 Chairman Tutvedt
03:03:45 Mr. Walborn
03:05:52 Chairman Tutvedt
03:06:23 Mr. Green
03:09:25 Mr. Walborn
03:10:39 Mr. Story, MONTAX
03:12:22 Chairman Tutvedt
03:13:13 Dan Whyte, Department of Revenue (DOR)
03:15:46 Sen. Hoven
03:16:24 Mike Kadas, DOR
03:16:50 Chairman Tutvedt
03:16:59 Mr. Kadas
03:17:40 Sen. Cohenour
03:18:12 Mr. Kadas

Closing by Sponsor:

03:19:11 Sen. Blasdel

Committee Business:

03:20:36 Chairman Tutvedt

ADJOURNMENT

Adjournment: 11:23

Julie Ward, Secretary

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Additional Documents:

EXHIBIT([tas56aad.pdf](#))