

## MINUTES

### MONTANA SENATE 64th LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Bruce Tutvedt, on March 25, 2015 at 9:00 A.M., 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:**

Executive Action: SB 392, SB 386, SB 394, SB 374, SB 212, SB 404, SB 194, SB 407,  
HB 262

**EXECUTIVE ACTION ON SB 392**

00:00:05 Chairman Tutvedt

00:00:12 **Motion:** Sen. Cohenour moved that **SB 392 DO PASS.**

00:00:34 Jaret Coles, Legislative Services Division (LSD)  
**EXHIBIT(tas62a01)**

00:01:16 **Motion/Vote:** Sen. Tutvedt moved that **SB 392 BE AMENDED.** Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Thomas were excused.

00:02:34 **Motion:** Sen. Tutvedt moved that **SB 392 DO PASS AS AMENDED.**

**Discussion:**

00:02:42 Sen. Barrett

00:03:41 **Motion/Vote:** Motion carried 7-5 by roll call vote with Sen. Di. Barrett, Sen. Cohenour, Sen. Kaufmann, Sen. Malek and Sen. Pomnichowski voting no. Sen. Blasdel and Sen. Thomas voted by proxy.

**EXECUTIVE ACTION ON SB 386**

00:05:18 Chairman Tutvedt

Chairman Tutvedt left the meeting. Sen. Kaufmann took over duties of the chair.

Sen. Thomas entered the meeting.

00:05:48 **Motion:** Sen. Cohenour moved that **SB 386 DO PASS.**

00:06:15 **Motion:** Sen. Cohenour moved that **SB 386 BE AMENDED.**

**Discussion:**

00:06:27 Jaret Coles, Legislative Services Division, LSD

00:06:45 Without objection Sen. Cohenour withdrew the be amended motion.

00:06:49 **Motion:** Sen. Cohenour moved that **SB 386 BE AMENDED.**  
**EXHIBIT(tas62a02)**

**Discussion:**

00:07:24 Sen. Taylor

00:07:32 Sen. Cohenour  
00:07:43 Gene Walborn, Department of Revenue (DOR)  
00:08:33 Sen. Taylor

00:08:53 **Vote:** Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Tutvedt were excused.

00:09:08 **Motion:** Sen. Cohenour moved that **SB 386 BE AMENDED.**  
[EXHIBIT\(tas62a03\)](#)

**Discussion:**

00:09:58 Tracee Abel, unit manager, Department of Revenue (DOR)  
00:11:11 Sen. Hoven  
00:11:24 Ms. Abel, DOR

00:11:53 **Vote:** Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Tutvedt were excused.

00:12:12 **Motion/Vote:** Sen. Cohenour moved that **SB 386 DO PASS AS AMENDED.**  
Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Tutvedt were excused.

00:12:52 Vice Chairman Thomas assumed the duties of the chair.

**EXECUTIVE ACTION ON SB 394**

00:13:44 **Motion:** Sen. Taylor moved that **SB 394 DO PASS.**  
[EXHIBIT\(tas62a04\)](#)

**Discussion:**

00:14:08 Jaret Coles, Legislative Services Division, LSD

00:14:49 **Motion:** Sen. Taylor moved that **SB 394 BE AMENDED.**  
[EXHIBIT\(tas62a05\)](#)

**Discussion:**

00:15:12 Mr. Coles, LSD

00:15:50 **Vote:** Motion carried unanimously by voice vote of those present and voting.

**Discussion:**

00:16:06 Sen. Barrett  
00:20:37 Sen. Cohenour  
00:21:15 Sen. Kaufmann

00:22:07 Sen. Hoven

00:23:11 **Motion/Vote:** Sen. Taylor moved that **SB 394 DO PASS AS AMENDED**. Motion failed 6-6 by roll call vote with Sen. Blasdel, Sen. T. Brown, Sen. Hoven, Sen. Taylor, Sen. Thomas and Sen. Tutvedt voting aye. Sen. Blasdel and Sen. Tutvedt voted by proxy.

#### **EXECUTIVE ACTION ON SB 374**

00:24:53 **Motion:** Sen. Kaufmann moved that **SB 374 DO PASS**.

00:26:26 Sen. Kaufmann  
[EXHIBIT\(tas62a06\)](#)

00:26:42 **Motion/Vote:** Sen. Kaufmann moved that **SB 374 BE AMENDED**. Motion carried unanimously by voice vote. Sen. Blasdel and Sen. Tutvedt were excused.

00:27:34 **Motion:** Sen. Malek moved that **SB 374 BE AMENDED**.

#### **Discussion:**

00:28:11 Jaret Coles, Legislative Services Division  
[EXHIBIT\(tas62a07\)](#)  
[EXHIBIT\(tas62a08\)](#)

00:29:42 Sen. Kaufmann  
00:30:14 Sen. Brown

00:30:37 **Vote:** Motion carried 8-2 by voice vote with Sen. T. Brown and Sen. Thomas voting no. Sen. Blasdel and Sen. Tutvedt were excused.

#### **Discussion:**

00:31:28 Chairman Thomas  
00:32:02 Sen. Barrett  
00:32:20 Sen. Kaufmann  
00:32:46 Sen. Hoven  
00:33:52 Sen. Kaufmann  
00:35:20 Sen. Brown  
00:36:08 Sen. Barrett  
00:38:55 Sen. Malek  
00:39:47 Chairman Thomas  
00:41:13 Sen. Kaufmann

00:43:02 **Motion/Vote:** Sen. Kaufmann moved that **SB 374 DO PASS AS AMENDED**. Motion failed 5-7 by roll call vote with Sen. Di. Barrett, Sen. Cohenour, Sen. Kaufmann, Sen. Malek and Sen. Pomnichowski voting aye. Sen. Blasdel and Sen. Tutvedt voted by proxy.

00:44:01 Without objection Chairman Thomas **REVERSED THE VOTE AND TABLED THE BILL**.

#### **EXECUTIVE ACTION ON SB 212**

00:45:24 Chairman Thomas

00:45:39 **Motion:** Sen. Ankney moved that **SB 212 DO PASS**.

00:46:08 **Motion:** Sen. Ankney moved that **SB 212 BE AMENDED**.  
[EXHIBIT\(tas62a09\)](#)

#### **Discussion:**

00:46:29 Jaret Coles, Legislative Services Division (LSD)

00:47:47 **Vote:** Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Tutvedt were excused.

00:48:01 **Motion:** Sen. Thomas moved that **SB 212 DO PASS AS AMENDED**.

#### **Discussion:**

00:48:09 Sen. Barrett

00:49:10 Sen. Brown

00:50:25 **Vote:** Motion carried 8-4 by roll call vote with Sen. Di. Barrett, Sen. Cohenour, Sen. Kaufmann and Sen. Pomnichowski voting no. Sen. Blasdel and Sen. Tutvedt voted by proxy.

#### **EXECUTIVE ACTION ON SB 404**

00:51:34 **Motion:** Sen. Ankney moved that **SB 404 DO PASS**.

00:52:09 **Motion:** Sen. Ankney moved that **SB 404 BE AMENDED**.  
[EXHIBIT\(tas62a10\)](#)

#### **Discussion:**

00:52:25 Sen. Brown

00:52:37 **Vote:** Motion carried 10-0 by voice vote. Sen. Blasdel and Sen. Tutvedt were excused.

00:52:54 **Motion:** Sen. Thomas moved that **SB 404 DO PASS AS AMENDED.**

**Discussion:**

00:53:09 Sen. Kaufmann

00:54:07 Sen. Malek

00:55:23 Sen. Brown

00:56:06 **Vote:** Motion failed 4-8 by roll call vote with Sen. Blasdel, Sen. Hoven, Sen. Taylor and Sen. Tutvedt voting aye. Sen. Blasdel and Sen. Tutvedt voted by proxy.

00:57:45 **Motion/Vote:** Sen. Pomnichowski moved that **SB 404 BE TABLED.** Motion carried 8-3 by roll call vote with Sen. Hoven, Sen. Taylor and Sen. Tutvedt voting no. Sen. Tutvedt voted by proxy. Sen. Blasdel was excused.

**EXECUTIVE ACTION ON SB 194**

01:01:10 Chairman Thomas

Sen. Ankney left the meeting.

01:01:22 **Motion:** Sen. Cohenour moved that **SB 194 DO PASS.**

**Discussion:**

01:01:38 Sen. Kaufmann

[EXHIBIT\(tas62a11\)](#)

01:03:01 **Motion/Vote:** Sen. Kaufmann moved that **SB 194 BE AMENDED.** Motion carried 9-0 by voice vote. Sen. Ankney, Sen. Blasdel and Sen. Tutvedt were excused.

**Discussion:**

01:03:21 Sen. Kaufmann

01:05:41 Sen. Hoven

01:05:59 Sen. Barrett

01:07:24 Sen. Brown

01:08:19 Sen. Malek

01:09:26 Sen. Kaufmann

Sen. Ankney returned to the meeting.

01:10:54 Sen. Cohenour  
01:11:49 Sen. Brown  
01:12:30 Chairman Thomas  
01:13:51 Sen. Hoven  
01:15:05 Chairman Thomas

Sen. Tutvedt returned to the meeting and resumed duties of the chair.

01:16:14 Sen. Malek  
01:17:18 Sen. Kaufmann  
01:18:40 Sen. Barrett  
01:18:57 Chairman Tutvedt  
01:20:16 Sen. Kaufmann  
01:20:54 Sen. Cohenour  
01:21:58 Chairman Tutvedt  
01:23:04 Jaret Coles, Legislative Services Division (LSD)  
01:23:58 Chairman Tutvedt

01:24:14 **Motion:** Sen. Cohenour made moved that **SB 194 BE AMENDED WITH A CONCEPTUAL AMENDMENT**

**Discussion:**

01:25:09 Sen. Barrett  
01:25:43 Gene Walborn, Department of Revenue (DOR)  
01:26:07 Sen. Thomas  
01:26:16 Mr. Walborn, DOR  
01:26:34 Jaret Coles LSD  
01:26:59 Sen. Kaufmann

01:27:32 **Vote:** The motion carried unanimously by voice vote of those present and voting.

01:27:36 **Motion:** Sen. Thomas moved that **SB 194 DO PASS AS AMENDED.**

**Discussion:**

01:28:00 Sen. Malek  
01:28:08 Sen. Thomas  
01:28:19 Chairman Tutvedt

01:28:31 **Vote:** Motion carried 9-2 by voice vote with Sen. T. Brown and Sen. Taylor voting no. Sen. Blasdel was excused.

**EXECUTIVE ACTION ON SB 407**

01:29:28 **Motion:** Sen. Ankney moved that **SB 407 DO PASS.**

**Discussion:**

01:29:37 Sen. Barrett  
01:35:06 Sen. Thomas  
01:36:34 Sen. Kaufmann  
01:38:54 Chairman Tutvedt  
01:39:09 Sen. Cohenour  
01:39:42 Sen. Ankney  
01:41:46 Sen. Barrett  
01:42:19 Sen. Kaufmann  
01:42:50 Chairman Tutvedt  
01:43:18 Sen. Ankney  
01:44:39 Chairman Tutvedt  
01:45:06 Without objection Sen. Ankney withdrew the do pass motion.  
01:45:08 Chairman Tutvedt  
01:45:30 Sen. Kaufmann

**EXECUTIVE ACTION ON SB 394**

01:46:20 **Motion:** Sen. Ankney moved that **SB 394 BE REMOVED FROM TABLE.**

**Discussion:**

01:46:31 Chairman Tutvedt  
01:46:53 Without objection Sen. Ankney withdrew his previous motion and moved to reconsider the action on SB 394.  
01:46:57 **Motion:** Sen. Ankney moved that **SB 394 DO PASS AS AMENDED.**

Sen. Blasdel entered the meeting.

**Discussion:**

01:47:58 Sen. Blasdel  
01:48:27 Sen. Ankney  
01:48:50 Chairman Tutvedt  
01:49:01 Sen. Blasdel  
01:49:28 Chairman Tutvedt  
01:49:55 Sen. Malek  
01:50:57 Sen. Cohenour  
01:51:26 Sen. Pomnichowski  
01:53:11 Sen. Barrett

01:55:15 Sen. Hoven  
01:56:10 Sen. Barrett  
01:58:10 Chairman Tutvedt  
01:58:27 Sen. Barrett  
02:00:58 Sen. Malek  
02:01:51 Chairman Tutvedt  
02:02:25 Sen. Kaufmann

02:03:28 **Vote:** Motion carried 7-5 by roll call vote with Sen. Di. Barrett, Sen. Cohenour, Sen. Kaufmann, Sen. Malek and Sen. Pomnichowski voting no.

02:04:31 Jaret Coles, Legislative Services Division

### **EXECUTIVE ACTION ON HB 262**

02:05:36 **Motion:** Sen. Ankney moved that **HB 262 DO PASS.**

02:06:17 Jaret Coles, Legislative Services Division  
**EXHIBIT(tas62a12)**

02:06:47 **Motion:** Sen. Thomas moved that **HB 262 BE AMENDED.**

#### **Discussion:**

02:07:06 Sen. Kaufmann

02:07:16 **Vote:** Motion carried unanimously by voice vote of those present and voting.

02:07:29 **Motion:** Sen. Tutvedt moved that **HB 262 DO PASS AS AMENDED.**

#### **Discussion:**

02:07:33 Sen. Hoven  
02:09:24 Sen. Ankney  
02:09:53 Sen. Cohenour  
02:10:58 Sen. Brown  
02:12:07 Chairman Tutvedt

02:13:30 **Vote:** Motion carried 8-4 by roll call vote with Sen. T. Brown, Sen. Hoven, Sen. Thomas and Sen. Tutvedt voting no. Sen. Ankney will carry the bill.

**ADJOURNMENT**

Adjournment: 11:16 A.M.

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Julie Ward, Secretary

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Additional Documents:

**EXHIBIT([tas62aad.pdf](#))**