

MINUTES

MONTANA SENATE 65th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: Chair Mark Blasdel, on February 7, 2017 at 9:00 A.M., in Room 405 Capitol

ROLL CALL

Members Present:

Sen. Mark Blasdel, Chair (R)
Sen. Roger Webb, Vice Chair (R)
Sen. Dick Barrett (D)
Sen. Jill Cohenour (D)
Sen. Brian Hoven (R)
Sen. Sue Malek (D)
Sen. Edith (Edie) McClafferty (D)
Sen. JP Pomnichowski (D)
Sen. Tom Richmond (R)
Sen. Russel (Russ) Tempel (R)

Members Excused: Sen. Scott Sales (R), Sen. Fred Thomas (R)

Members Absent: None

Staff Present: Jaret Coles, Legislative Branch
Olivia Hopkins, 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 150, 2/3/2017; HB 112, 2/3/2017

Executive Action: SB 126

Amended Only: SB 94

00:00:45 Chairman Blasdel

HEARING ON SB 150

Opening Statement by Sponsor:

00:01:03 Sen. Dee Brown (R), SD 2, opened the hearing on SB 150, Require vacation rentals to collect bed taxes.

Proponents' Testimony:

00:03:14 Stuart Doggett, Montana Lodging and Hospitality Association (MTLHA)

Opponents' Testimony:

00:06:32 David Herbst, Americans for Prosperity (AFP)

Informational Testimony:

00:09:24 Gene Walborn, Montana Department of Revenue (DOR)

Questions from Committee Members and Responses:

00:11:10 Sen. Barrett
00:11:30 Mr. Walborn, DOR
00:12:38 Sen. Barrett
00:13:19 Mr. Doggett, MTLHA
00:14:40 Sen. Cohenour
00:15:11 Sen. Brown
00:15:54 Sen. Malek
00:16:10 Sen. Brown
00:17:02 Sen. Malek
00:17:17 Sen. Brown
00:17:38 Sen. Malek
00:18:07 Mr. Walborn
00:18:34 Sen. Malek
00:18:58 Mr. Walborn
00:20:11 Sen. Malek
00:20:32 Mr. Walborn
00:21:32 Chairman Blasdel
00:22:06 Mr. Walborn
00:22:26 Sen. Webb
00:22:47 Mr. Walborn
00:23:38 Sen. Webb
00:24:40 Sen. Barrett
00:24:44 Sen. Brown

Closing by Sponsor:

00:25:13 Sen. Brown

00:28:30 Chairman Blasdel

HEARING ON HB 112

Opening Statement by Sponsor:

00:28:41 Rep. Dave Fern (D), HD 5, opened the hearing on HB 112, Revise uniform dispute review procedures for collection of delinquent taxes.

Proponents' Testimony:

00:31:12 Steve Austin, Montana Department of Revenue (DOR)

00:32:54 Holly Franz, Montana Society of Certified Public Accountants

Opponents' Testimony: None

Informational Testimony: None

Questions from Committee Members and Responses:

00:33:22 Sen. Malek

00:33:52 Mr. Austin, DOR

00:34:13 Sen. Malek

00:34:34 Mr. Austin

Closing by Sponsor:

00:34:52 Rep . Fern

00:35:10 Chairman Blasdel

00:36:19 Recess

00:50:08 Reconvened

Discussion:

00:50:11 Chairman Blasdel

00:50:25 Stephanie Morrison, Legislative Fiscal Division

[EXHIBIT\(tas27a01\)](#)

00:56:15 Chairman Blasdel

EXECUTIVE ACTION ON SB 94

00:56:55 **Motion:** Sen. R. Webb moved that **SB 94 DO PASS.**

00:57:19 **Motion:** Sen. R. Webb moved that **SB 94 BE AMENDED.**

[EXHIBIT\(tas27a02\)](#)

Discussion:

00:57:30 Chairman Blasdel
 00:57:50 Sen. Barrett
 00:58:01 Chairman Blasdel
 00:58:21 Sen. Barrett
 00:58:54 Chairman Blasdel

00:59:08 **Vote:** Motion carried 10-0 by voice vote.

00:59:26 **Motion:** Sen. Barrett moved that **SB 94 BE AMENDED.**
[**EXHIBIT**](#)(tas27a03)

Discussion:

00:59:55 Sen. Barrett
 01:05:01 Sen. Pomnichowski
 01:06:14 Sen. Barrett
 01:06:20 Chairman Blasdel
 01:06:26 Jaret Coles, Legislative Services Division (LSD)
 01:06:48 Sen. Pomnichowski
 01:07:13 Sen. Barrett
 01:10:09 Sen. Webb
 01:11:01 Sen. Barrett
 01:12:13 Sen. Malek
 01:12:34 Sen. Barrett
 01:14:11 Sen. Hoven
 01:14:48 Sen. Cohenour
 01:15:47 Sen. Tempel
 01:16:31 Sen. Barrett
 01:19:36 Sen. Tempel
 01:20:05 Sen. Barrett
 01:22:22 Sen. Cohenour
 01:22:45 Sen. Barrett
 01:24:18 Sen. Hoven

01:25:31 **Vote:** Motion failed 3-9 by roll call vote with Sen. Barrett, Sen. Cohenour and Sen. Pomnichowski voting aye. Sen. S. Sales and Sen. Thomas voted by proxy.

01:26:53 **Motion:** Sen. Hoven moved that **SB 94 BE AMENDED.**
[**EXHIBIT**](#)(tas27a04)

Discussion:

01:27:30 Sen. Cohenour
 01:27:24 Sen. Hoven
 01:28:14 Mr. Coles, LSD
 01:29:48 Sen. Tempel
 01:30:17 Mr. Coles
 01:30:46 Sen. Tempel

01:31:22 Sen. Barrett
 01:32:32 Sen. Hoven
 01:33:07 Sen. Barrett
 01:33:24 Sen. Webb
 01:33:56 Mr. Coles
 01:34:11 Sen. Cohenour
 01:34:36 Mr. Coles
 01:35:17 Chairman Blasdel

 01:35:26 Sen. Webb withdrew the DO PASS motion.

Discussion:

01:35:39 Sen. Barret
 01:35:50 Jaret Coles
 01:36:10 Sen. Tempel

 01:36:24 Sen. Hoven withdrew the BE AMENDED motion.

 01:36:38 Sen. Hoven
 01:37:07 Chairman Blasdel

EXECUTIVE ACTION ON SB 126

01:37:17 **Motion:** Sen. R. Webb moved that **SB 126 DO PASS.**

 01:37:50 **Motion:** Sen. R. Webb moved that **SB 126 BE AMENDED.**
[EXHIBIT\(tas27a05\)](#)

 01:37:59 Chairman Blasdel
[EXHIBIT\(tas27a06\)](#)

Discussion:

01:38:13 Mr. Coles
 01:42:03 Sen. Barrett
 01:42:31 Mr. Coles
 01:43:21 Sen. Barrett
 01:43:55 Mr. Coles
 01:44:27 Sen. Barrett
 01:45:26 Mr. Coles
 01:46:53 Sen. Cohenour
 01:49:00 Sen. Hoven
 01:50:57 Sen. Barrett
 01:51:23 Sen. Pomnichowski
 01:53:48 Sen. Cohenour

 01:54:08 **Vote:** Motion carried 7-5 by roll call vote with Sen. Barrett, Sen. Cohenour, Sen. Malek, Sen. McClafferty and Sen. Pomnichowski voting no. Sen. S. Sales and Sen. Thomas voted by proxy.

01:55:06 **Motion:** Sen. R. Webb moved that **SB 126 DO PASS AS AMENDED.**

Discussion:

01:55:13 Sen. Malek

01:58:09 **Vote:** Motion carried 7-5 by roll call vote with Sen. Barrett, Sen. Cohenour, Sen. Malek, Sen. McClafferty and Sen. Pomnichowski voting no. Sen. S. Sales and Sen. Thomas voted by proxy.

Discussion:

01:58:45 Chairman Blasdel

01:58:54 Sen. Malek

01:59:28 Mr. Coles

02:00:20 Sen. Malek

02:00:25 Mr. Coles

02:00:59 Chairman Blasdel

ADJOURNMENT

Adjournment: 11:02 AM

Olivia Hopkins, Secretary

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Additional Documents:

EXHIBIT([tas27aad.pdf](#))