

## MINUTES

### MONTANA SENATE 66th LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

**Call to Order:** Chair Roger Webb, on January 29, 2019 at 8:00 AM, in Room 405  
Capitol

#### ROLL CALL

**Members Present:**

Sen. Roger Webb, Chair (R)  
Sen. Dick Barrett, Vice Chair (D)  
Sen. Brian Hoven, Vice Chair (R)  
Sen. Mark Blasdel (R)  
Sen. Jill Cohenour (D)  
Sen. Bruce Gillespie (R)  
Sen. Edith (Edie) McClafferty (D)  
Sen. Mike Phillips (D)  
Sen. JP Pomnichowski (D)  
Sen. Tom Richmond (R)  
Sen. Russel (Russ) Tempel (R)  
Sen. Fred Thomas (R)

**Members Excused:** Sen. Fred Thomas (R)

**Members Absent:** None

**Staff Present:** Jaret Coles, Legislative Branch  
Charlene Devine, 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 141, 1/22/2019; SB 142, 1/22/2019

08:01:09 Chair Webb  
08:02:56 Chair Webb turned the role of the Chair over to Vice Chair Hoven.  
08:02:57 Chair Webb left the hearing.

### **HEARING ON SB 142**

#### **Opening Statement by Sponsor:**

08:03:04 Sen. Dick Barrett (D), SD 45, opened the hearing on SB 142, Revise tax haven list for corporate income tax purposes.

[EXHIBIT\(tas17a01\)](#)

#### **Proponents' Testimony:**

08:20:57 Gene Walborn, Department of Revenue (DOR)

[EXHIBIT\(tas17a02\)](#)

[EXHIBIT\(tas17a03\)](#)

08:31:38 Rose Bender, Montana Budget and Policy Center

08:32:44 Eric Feaver, Montana Federation of Public Employees

#### **Opponents' Testimony:**

08:34:12 Mike Green, Montana Taxpayers Association (MONTAX)

[EXHIBIT\(tas17a04\)](#)

08:41:32 Alan Olson, Montana Petroleum Association

08:41:56 Bob Story, Montana Taxpayers Association

[EXHIBIT\(tas17a05\)](#)

08:45:12 Bridger Mahlum, Montana Chamber of Commerce (MCC)

[EXHIBIT\(tas17a06\)](#)

**Informational Testimony:** None

#### **Questions from Committee Members and Responses:**

08:49:56 Sen. Cohenour

08:50:16 Mr. Green, MONTAX

08:50:20 Sen. Cohenour

08:54:59 Mr. Mahlum, MCC

08:56:06 Sen. Phillips

08:56:46 Sen. Barrett

08:58:15 Sen. Gillespie

08:59:08 Mr. Mahlum

09:00:45 Chair Hoven

09:01:59 Mr. Green

09:05:56 Sen. Cohenour

09:09:08 Mr. Walborn, DOR

09:09:19 Lee Baerlocher, Department of Revenue (DOR)

09:09:49 Chair Hoven

09:09:57 Mr. Baerlocher, DOR

**Closing by Sponsor:**

09:10:12 Sen. Barrett

09:14:43 Chair Hoven

**HEARING ON SB 141****Opening Statement by Sponsor:**

09:14:53 Sen. Dick Barrett (D), SD 45, opened the hearing on SB 141, Repeal water's-edge election for corporate income tax.

**Proponents' Testimony:**

09:17:17 Gene Walborn, Department of Revenue (DOR)

09:20:14 Rose Bender, Montana Budget and Policy Center

09:22:16 Mark Anderlik, Montana Public Health and Social Services Coalition

09:27:20 Sarah Howell, Montana Women Vote

09:28:07 Garrett Lankford, Montana Human Rights Network

**Opponents' Testimony:**

09:28:43 Mike Green, Montana Taxpayers Association (MONTAX)

09:34:40 Allen Lloyd, Montana Society of CPAs

[EXHIBIT\(tas17a07\)](#)

09:37:57 Alan Olson, Montana Petroleum Association

09:38:18 Bridger Mahlum, Montana Chamber of Commerce

09:40:34 Bob Story, Montana Taxpayers Association

[EXHIBIT\(tas17a08\)](#)**Informational Testimony:** None**Questions from Committee Members and Responses:**

09:44:06 Sen. Cohenour

09:46:29 Mr. Green, MONTAX

09:47:46 Sen. Cohenour

09:50:59 Sen. Barrett

09:53:58 Sen. Phillips

09:54:13 Sen. Barrett

09:55:15 Sen. Gillespie

09:56:52 Mr. Walborn, DOR

09:58:26 Chair Hoven

09:59:11 Mr. Walborn

**Closing by Sponsor:**

10:00:00 Sen. Barrett

10:04:56 Chair Hoven

**ADJOURNMENT**

Adjournment: 10:05 AM

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Charlene Devine, Secretary

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**Additional Document**

Additional Documents:

**EXHIBIT([tas17aad.pdf](#))**