

MINUTES

MONTANA SENATE 59th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN JIM ELLIOTT**, on January 25, 2005 at 8 A.M., in Room 102 Capitol.

ROLL CALL

Members Present:

Sen. Jim Elliott, Chairman (D)
Sen. Jerry W. Black (R)
Sen. Jon Ellingson (D)
Sen. Jeff Essmann (R)
Sen. Kelly Gebhardt (R)
Sen. Kim Gillan (D)
Sen. Dan Harrington (D)
Sen. Sam Kitzenberg (R)
Sen. Trudi Schmidt (D)
Sen. Bob Story Jr. (R)
Sen. Ken Toole (D)

Members Excused: None.

Members Absent: None.

Staff Present: Kathleen Ely, Committee Secretary
Lee Heiman, Legislative Branch

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 250, 1/20/2005; SB 246,
1/21/2005; SB 151, 1/20/2005; SB
245, 1/20/2005
Executive Action: None.

00:02:01

HEARING ON SB 250

Opening Statement by Sponsor:

SEN. JON ELLINGSON (D), SD 49, opened the hearing on **SB 250**, Disallow capital gains tax credit for publicly traded common stock.

EXHIBIT (tas19a01)

Proponents' Testimony: None.

Opponents' Testimony:

00:10:52 **Mary Whittinghill, Montana Taxpayers Association,**
 also representing Webb Brown, Montana Chamber of
 Commerce

Informational Testimony:

00:14:21 **Jim McKeon, Department of Revenue**

00:14:53

Questions from Committee Members and Responses:

00:25:01

Closing by Sponsor:

00:27:03

HEARING ON SB 246

Opening Statement by Sponsor:

SEN. DAVE LEWIS (R), SD 42, opened the hearing on **SB 246**, Revise tax incentive financing to facilitate interstate exits.

Proponents' Testimony:

00:34:32 **Ron Alles, Lewis and Clark County**
00:35:41 **Tim Burton, Helena City Manager**
00:38:53 **Gordon Morris, Montana Association of County**
 Officers
00:39:46 **Tim Davis, Montana Smart Growth Coalition**

Opponents' Testimony: None.

Informational Testimony: None.

00:40:15

Questions from Committee Members and Responses:

01:13:26

Closing by Sponsor:

01:20:33 Break

01:25:01 Resume

01:25:22

HEARING ON SB 151

Opening Statement by Sponsor:

SEN. DAN WEINBERG (D), SD 2, opened the hearing on SB 151, Revise designation of resort community or area for instituting resort tax.

[EXHIBIT\(tas19a02\)](#)

[EXHIBIT\(tas19a03\)](#)

[EXHIBIT\(tas19a04\)](#)

Proponents' Testimony:

01:34:21 Andy Poole, Department of Commerce

01:37:32 Mona Jamison, Big Sky Resort District

01:41:41 Steve Golnar, City of Livingston

[EXHIBIT\(tas19a05\)](#)

01:44:55 Patricia Graybull, Livingston City Commissioner

01:47:34 Alec Hansen, Montana League of Cities and Towns

01:50:31 Gordon Morris, Montana Association of County
Officers

01:52:41 Stuart Doggett, Montana Innkeepers Association

01:53:28 Robert Moore, Livingston citizen

Opponents' Testimony:

01:54:19 Robert Spencer, Montana Automobile Dealers
Association

Informational Testimony:

01:57:24 Andy Poole, Department of Commerce

01:56:13

Questions from Committee Members and Responses:

02:05:17

Closing by Sponsor:

02:06:03 **SEN. TOOLE** assumes the Chair.

02:08:10

HEARING ON SB 245

Opening Statement by Sponsor:

SEN. JIM ELLIOTT (D), SD 7, opened the hearing on **SB 245**, Revise resort area election law.

Proponents' Testimony:

02:10:56 **Mona Jamison, Big Sky Resort Area District**

Opponents' Testimony: None.

Informational Testimony: None.

02:18:47

Questions from Committee Members and Responses:

02:18:59

Closing by Sponsor:

02:22:03 **SEN. ELLIOTT** assumes the Chair.

ADJOURNMENT

Adjournment: 10:22 A.M.

SEN. JIM ELLIOTT, Chairman

KATHLEEN ELY, Secretary

JE/KE

Additional Exhibits:

EXHIBIT ([tas19aad0.PDF](#))