

MINUTES

MONTANA SENATE 59th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN JIM ELLIOTT**, on February 1, 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. Bob Story Jr. (R)
Sen. Ken Toole (D)

Members Excused: Sen. Trudi Schmidt (D)

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 261, 2/14/2005; SB 292,
2/14/2005; SB 332, 2/14/2005; SB
303, 2/14/2005
Executive Action: None.

00:01:03

HEARING ON SB 303

Opening Statement by Sponsor:

SEN. JON ELLINGSON (D), SD 49, opened the hearing on SB 303, Full deductibility of medical expenses.

Proponents' Testimony:

00:15:01 Claudia Clifford, American Association of Retired Persons

EXHIBIT(tas25a01)

00:16:01 Gene Fenderson, Montana Progressive Labor Caucus

00:18:01 Neil Haight, retired attorney

00:19:01 Karen Erdie

Opponents' Testimony: None.

Informational Testimony:

00:21:33 Joe Skevlin, Montana Society of Certified Public Accountants

00:22:33 Jim McKeon, Department of Revenue

00:22:11

Questions from Committee Members and Responses:

EXHIBIT(tas25a02)

00:33:00

Closing by Sponsor:

00:35:33

HEARING ON SB 292

Opening Statement by Sponsor:

SEN. GREGORY BARKUS (R), SD 4, opened the hearing on SB 292, Revise state and local government finance laws.

EXHIBIT(tas25a03)

EXHIBIT(tas25a04)

Proponents' Testimony:

00:40:05 Anna Miller, Department of Natural Resources and
Conservation
00:47:05 Gordon Morris, Montana Association of County
Officials
00:48:05 Dan Semmers, Dorey and Whitney
00:49:05 Joe Mazurek, D.A. Davidson, City of Great Falls

Opponents' Testimony: None.

Informational Testimony: None.

00:51:55

Questions from Committee Members and Responses:

00:53:12

Closing by Sponsor:

00:52:40 Break.
00:53:35 Resume.

00:55:42

HEARING ON SB 261

Opening Statement by Sponsor:

SEN. GARY PERRY (R), SD 35, opened the hearing on SB 261, Revise
manufactured home tax declaration process.

[EXHIBIT](#)(tas25a05)

Proponents' Testimony:

00:58:38 Stuart Doggett, Manufactured Home Association,
Montana Land Title Association
01:00:47 Robert Sewell, Montana Land Title Association
01:01:47 Brenda Nordlund, Department of Justice
01:03:47 Robert Throssel, Montana Association of Clerks and
Recorders

Opponents' Testimony: None.

Informational Testimony:

01:04:26 Les Saisbury, Department of Revenue
01:06:23

Questions from Committee Members and Responses:

01:11:54

Closing by Sponsor:

01:12:22

HEARING ON SB 332

Opening Statement by Sponsor:

SEN. DON RYAN (D), SD 10, opened the hearing on SB 332, Tax soda pop to fund senior services and scholarships.

Proponents' Testimony:

01:28:18 Carma Gilligan, President of the Missoula Senior Service Corps in Missoula

[EXHIBIT](#)(tas25a06)

[EXHIBIT](#)(tas25a07)

01:25:18 Joy Bruck, Volunteer Advocate for AARP Montana

[EXHIBIT](#)(tas25a08)

01:32:18 Pat Ludwig, Chester, Montana

01:33:18 Patti Farley, Montana Senior Citizens

[EXHIBIT](#)(tas25a09)

01:37:18 Bea Ann Melichar, Billings

[EXHIBIT](#)(tas25a10)

01:40:18 Liz Fee, Sanders County Council on Aging

01:42:18 Jonathan Peart, Yellowstone County Council on Aging

01:44:18 Doug Kaercher, Hill County Commissioner

01:45:18 Elaine Mann, Broadwater County Commissioner

01:47:18 Susan Kohler, Director, Missoula Area XI Agency on Aging

[EXHIBIT](#)(tas25a11)

01:51:18 Judy Smith, Fair Share Network, WORD

[EXHIBIT](#)(tas25a12)

01:53:18 Charles Aagenes, Director, Area IV Agency on Aging

EXHIBIT(tas25a13)

01:56:18 Audrey Dinlayson, Senior Corps

01:58:18 Christiane Sikora, Senior Helping Hands

EXHIBIT(tas25a14)

02:01:18 Barbara Spring, gerontologist

EXHIBIT(tas25a15)

02:04:18 Linda Stoll, Montana Association of Area Agencies
on Aging Directors

02:10:18 Jim Atkinson, Director, Area IX Agency on Aging

EXHIBIT(tas25a16)

02:15:18 Randy Barrett, Director, Area VIII Agency on Aging

02:17:18 Rodney Keith, Director, Liberty Senior Center

EXHIBIT(tas25a17)

02:18:18 Nancy Jo Howarth, Thompson Falls Senior Center

02:18:18 Ron Chisenhall, Thompson Falls, Sanders County

02:19:18 Deborah Pate, Conrad

02:20:18 Todd Wood

02:21:18 Elsie Bertelsen, Harlem Senior Center

EXHIBIT(tas25a18)

Opponents' Testimony:

02:25:47 Elaine Taylor, Montana Beverage Distributors

02:31:47 Jim Bennett, Distributors, Butte

02:36:47 Dennis Anderson Montana Coca-Cola Operations

02:40:47 Randy Goldsmith, Blue Rock Products

02:43:47 Carl Lehrkind III, Coca-Cola, Bozeman

EXHIBIT(tas25a19)

02:45:47 Wayne T. Thares, Great Falls, Sales Center Manager

02:46:47 Steven Damron, Coca-Cola of Montan

02:45:?? Doug Becker, Coca-Cola of Montana

02:49:47 Mary Whittinghill, Montana Taxpayers Association

02:54:47 Webb Brown, Montana Chamber of Commerce

02:55:47 Brad Griffin, Montana Retail Association, Montana
Food Distributors
02:55:47 Riley Johnson, National Federation of Independent
Businesses
02:57:47 Jim Beaver, Helena Coca-Cola Bottling Plant
02:58:47 Paul Frasier, Helena Coca-Cola Bottling Plant
02:59:47 Bert Freyer, Anaconda

Informational Testimony:

03:00:47 Gene Walborn, Department of Revenue
03:01:47 Kelly Williams, Department of Public Health and
Human Services

03:02:14

Questions from Committee Members and Responses:

03:49:34

Closing by Sponsor:

ADJOURNMENT

Adjournment: 11:55 A.M.

SEN. JIM ELLIOTT, Chairman

KATHLEEN ELY, Secretary

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