

MINUTES

MONTANA SENATE 59th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By **SEN. TOOLE**, on March 30, 2005 at 8:07 A.M., in Room 405 Capitol.

ROLL CALL

Members Present:

Sen. Jim Elliott, Chairman (D)
Sen. Jerry W. Black (R)
Sen. Jeff Essmann (R)
Sen. Dan Harrington (D)
Sen. Sam Kitzenberg (R)
Sen. Bob Story Jr. (R)
Sen. Ken Toole (D)

Members Excused: Sen. Jon Ellingson (D)
Sen. Kelly Gebhardt (R)
Sen. Kim Gillan (D)
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: SJ 32, 3/24/05; SB 521, 3/24/05
Executive Action: SJ 32

00:00:15

HEARING ON SJ 32

Opening Statement by Sponsor:

SEN. JIM ELLIOTT (D), SD 7, opened the hearing on **SJ 32**, Urge rejection of expansion of physical nexus for corporate income taxes.

Proponents' Testimony:

00:02:28 Dan Bucks, Director, Department of Revenue

[EXHIBIT](#)(tas67a01)

Opponents' Testimony: None.

Informational Testimony: None.

Questions from Committee Members and Responses: None.

Closing by Sponsor: None.

00:07:35

HEARING ON SB 521

Opening Statement by Sponsor:

SEN. JIM ELLIOTT (D), SD 7, opened the hearing on **SB 521**, Alternative minimum corporate license tax.

[EXHIBIT](#)(tas67a02)

[EXHIBIT](#)(tas67a03)

Proponents' Testimony: None.

Opponents' Testimony:

00:23:08 Holly Franz, Montana Society of Certified Public Accountants

00:24:27 Mary Whittinghill, Montana Taxpayers Association

00:31:57 Steve Turkiewicz, Montana Bankers Association

00:35:01 Tom Azzera, Nance Petroleum

Informational Testimony:

00:38:31 Brian Staley, Department of Revenue

00:38:54 _____

Questions from Committee Members and Responses:

01:16:52

Closing by Sponsor:

SEN. ELLIOTT assumed the Chair.

01:25:50

EXECUTIVE ACTION ON SJ 32

Motion/Vote: SEN. TOOLE moved that SJ 32 DO PASS. Motion carried unanimously by voice vote.

ADJOURNMENT

Adjournment: 9:34 A.M.

SEN. JIM ELLIOTT, Chairman

KATHLEEN ELY, Secretary

JE/ke

Additional Exhibits:

EXHIBIT ([tas67aad0.PDF](#))