

HOUSE JOINT RESOLUTION NO. 53

INTRODUCED BY STANG, HARRINGTON, REAM, THOMAS,
ELLISON, SCHYE, DOLEZAL, ELLIOTT, MADISON,
O'KEEFE, HOFFMAN, FAGG, T. NELSON,
M. HANSON, GILBERT, MCCARTHY, RANEY
BY REQUEST OF THE HOUSE
COMMITTEE ON TAXATION

IN THE HOUSE

APRIL 16, 1991 INTRODUCED AND REFERRED TO COMMITTEE
 ON TAXATION.

 FIRST READING.

APRIL 17, 1991 COMMITTEE RECOMMEND BILL
 DO PASS. REPORT ADOPTED.

 PRINTING REPORT.

APRIL 19, 1991 SECOND READING, DO PASS.

 ENGROSSING REPORT.

APRIL 22, 1991 THIRD READING, PASSED.
 AYES, 92; NOES, 5.

 TRANSMITTED TO SENATE.

IN THE SENATE

APRIL 22, 1991 INTRODUCED AND REFERRED TO COMMITTEE
 ON TAXATION.

 FIRST READING.

APRIL 23, 1991 COMMITTEE RECOMMEND BILL BE
 CONCURRED IN. REPORT ADOPTED.

 SECOND READING, CONCURRED IN.

APRIL 24, 1991 THIRD READING, CONCURRED IN.
 AYES, 44; NOES, 4.

 RETURNED TO HOUSE.

IN THE HOUSE

APRIL 24, 1991 RECEIVED FROM SENATE.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

House JOINT RESOLUTION NO. *53*

INTRODUCED BY *Shirley Hamner* *Ream Thomas*

BY REQUEST OF THE HOUSE *Deloye Dwyer*
COMMITTEE ON TAXATION *McIntyre*
Tom NELSON *M. Hamner* *Dillard* *McIntyre* *Carney*

A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING THAT THE REVENUE OVERSIGHT COMMITTEE CONDUCT AN INTERIM STUDY OF ALL ASPECTS OF FEDERAL, STATE, LOCAL, AND TRIBAL TAXATION ON INDIAN RESERVATIONS, INCLUDING BUT NOT LIMITED TO INCOME, PROPERTY, NATURAL RESOURCE, SELECTIVE SALES, EXCISE, AND OTHER TAXES; AND REQUIRING A REPORT OF THE FINDINGS OF THE STUDY, WITH ANY RECOMMENDATIONS BY THE COMMITTEE, TO THE 53RD LEGISLATURE.

WHEREAS, as stated in the first sentence of the introduction to a January 1990 report entitled "Taxation on Montana Indian Reservations", prepared for the Committee on Indian Affairs by the Committee's staff, "taxation has become one of the most controversial issues in Indian affairs"; and

WHEREAS, as further stated in the introduction to that report, economic development on reservations; growing demands for state, local, and tribal services by the reservations; the increasing difficulty of raising state and

local taxes; the apparent federal government policy to encourage tribes to assume a greater share of the administrative responsibility and cost of reservation services; and other matters have all combined to make the subject of taxation on Indian reservations evermore important, complex, and perplexing; and

WHEREAS, Senate Bill No. 15 exempts from the resource indemnity trust tax oil and gas royalties received by an Indian tribe or by the United States as trustee for individual Indians; and

WHEREAS, Senate Bill No. 428 provides for the allocation of motor fuels tax to tribal governments that enact motor fuels taxes at rates that are identical to the rates imposed by the state; and

WHEREAS, Senate Bill No. 464 provides for the allocation of tax from oil and natural gas produced on a reservation to tribal governments that enact a tax identical to the state severance tax or resource indemnity trust tax; and

WHEREAS, the above three bills were controversial; and

WHEREAS, bill drafts were requested urging the United States Congress to resolve tribal taxation issues and revising cigarette taxation on Indian reservations; and

WHEREAS, the taxation authority (and limits on that authority) of the tribes and of the federal, state, and local governments and the interrelated provision of services



1 and funding for such services by the federal, state, local,
2 and tribal governments are issues of serious concern to
3 those governments and their constituents.

4

5 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE
6 OF REPRESENTATIVES OF THE STATE OF MONTANA:

7 That the Revenue Oversight Committee conduct an interim
8 study of all aspects of federal, state, local, and tribal
9 taxation on Indian reservations, including but not limited
10 to income, property, natural resource, selective sales,
11 excise, and other taxes, and report its findings, with any
12 recommendations of the Committee, to the 53rd Legislature.

-End-

APPROVED BY COMMITTEE ON TAXATION

House JOINT RESOLUTION NO. 53

INTRODUCED BY *Strong Hamilton Ream Thomas*

BY REQUEST OF THE HOUSE COMMITTEE ON TAXATION *John Dojean*

Tom NELSON M. Hanson Dilbert McCarthy Parry

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LC 2074/01

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 2 INTRODUCED BY *Stang Humphreys* *Rearn Thomas*
 3 BY REQUEST OF THE HOUSE *John Dofedal*
 4 COMMITTEE ON TAXATION *Tom NELSON* *M. Hansen* *Dillard* *McCarthy* *Carney*

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