

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.

ENGROSSING REPORT.

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.

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 *Alvin T. Hammett* *Recon.* *1940*
BY REQUEST OF THE HOUSE *John D. Dingell*
COMMITTEE ON TAXATION *John W. McCormack* *Chairman*
Tom Nelson *John W. McCormack* *Chairman* *John W. McCormack* *Chairman*
W. L. Hagan *John W. McCormack* *Chairman* *John W. McCormack* *Chairman*

6 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
7 REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING THAT THE
8 REVENUE OVERSIGHT COMMITTEE CONDUCT AN INTERIM STUDY OF ALL
9 ASPECTS OF FEDERAL, STATE, LOCAL, AND TRIBAL TAXATION ON
10 INDIAN RESERVATIONS, INCLUDING BUT NOT LIMITED TO INCOME,
11 PROPERTY, NATURAL RESOURCE, SELECTIVE SALES, EXCISE, AND
12 OTHER TAXES; AND REQUIRING A REPORT OF THE FINDINGS OF THE
13 STUDY, WITH ANY RECOMMENDATIONS BY THE COMMITTEE, TO THE
14 53RD LEGISLATURE.

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

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

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

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

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

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

19 WHEREAS, the above three bills were controversial; and

20 WHEREAS, bill drafts were requested urging the United
21 States Congress to resolve tribal taxation issues and
22 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

1 House JOINT RESOLUTION NO. 53
2 INTRODUCED BY Henry Hansen Ream, Thomas
3 BY REQUEST OF THE HOUSE
4 COMMITTEE ON TAXATION John D. Doyel
5 John M. Hansen Reuben W. Freeman James
Tom Nelson M. Hansen Albert B. McCarthy Conway

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7 WHEREAS, Senate Bill No. 15 exempts from the resource
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1 *House* JOINT RESOLUTION NO. 53
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 3 *Ed Murphy* *Malcolm J. Price* *George Dooley*
 4 *Tom Nelson* *M. Hansen* *Human* *Jays*
 5 *Bill Dillert* *B. McCarthy* *Parry*

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