

HOUSE JOINT RESOLUTION NO. 55

INTRODUCED BY DOLEZAL, GALVIN, DOWELL, S. RICE, REAM,  
O'KEEFE, WYATT, KADAS, SCHYE, DAVIS,  
CODY, KIMBERLEY, MCCARTHY, LARSON, J. JOHNSON,  
KILPATRICK, HANSEN, BARDANOUE, HARPER, HOFFMAN,  
STANG, ELLIOTT, RANEY, MCCULLOCH, MADISON,  
SOUTHWORTH, MCCAFFREE, HARRINGTON, WHALEN, GILBERT,  
FAGG, KNOX, LEE, CONNELLY, BOHARSKI,  
G. BECK, DARKO, J. BROWN, COCCHIARELLA, TOOLE,  
NISBET, WANZENRIED, FOSTER, GRINDE, ELLISON,  
T. NELSON, BARNHART, MENAHAN, M. HANSON,  
STRIZICH, PAVLOVICH, DAILY, SCOTT,  
MERCER, BRADLEY, COHEN, FORRESTER, THOMAS, BECKER,  
STICKNEY, RUSSELL, MESSMORE  
BY REQUEST OF THE HOUSE  
COMMITTEE ON TAXATION

IN THE HOUSE

APRIL 19, 1991                   INTRODUCED AND REFERRED TO COMMITTEE  
  ON TAXATION.

  FIRST READING.

  COMMITTEE RECOMMEND BILL  
  DO PASS AS AMENDED. REPORT ADOPTED.

APRIL 22, 1991                   PRINTING REPORT.

  SECOND READING, DO PASS.

APRIL 23, 1991                   ENGROSSING REPORT.

  THIRD READING, PASSED.  
  AYES, 86; NOES, 12.

  TRANSMITTED TO SENATE.

IN THE SENATE

APRIL 24, 1991                   INTRODUCED AND REFERRED TO COMMITTEE

  FIRST READING.  
  ON TAXATION.

APRIL 25, 1991                   COMMITTEE RECOMMEND BILL BE  
  CONCURRED IN AS AMENDED. REPORT  
  ADOPTED.

APRIL 29, 1991                   SECOND READING, CONCURRED IN.

THIRD READING, CONCURRED IN.  
AYES, 28; NOES, 19.

RETURNED TO HOUSE WITH AMENDMENTS.

IN THE HOUSE

APRIL 29, 1991

RECEIVED FROM SENATE.

SECOND READING, AMENDMENTS  
CONCURRED IN.

THIRD READING, AMENDMENTS  
CONCURRED IN.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

HOUSE JOINT RESOLUTION NO. 55

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INTRODUCED BY Dolores Galvin Donnell SR Rice Riam  
BY REQUEST OF THE HOUSE  
COMMITTEE ON TAXATION

A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING AN INTERIM STUDY ON ALL ASPECTS OF PROPERTY TAXATION; AND REQUIRING A REPORT OF THE FINDINGS OF THE STUDY TO THE 53RD LEGISLATURE.

WHEREAS Initiative Measure No. 105 directed the Legislature to reform property taxes; and

WHEREAS, property taxation is a complex issue that involves many special interests; and

WHEREAS, property taxation is believed to be a primary factor in economic development in Montana; and

WHEREAS, many bills addressing property taxation have been introduced in the 52nd Legislature; and

WHEREAS, there are various alternative methods for addressing property taxation; and

WHEREAS, the Legislature has not studied the need for property tax reform.

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE

OF REPRESENTATIVES OF THE STATE OF MONTANA:  
That an appropriate joint interim study committee be assigned to perform a thorough and indepth study of all aspects of property taxation in Montana.  
That the members of the committee be members of the taxation committees of the Senate and the House of Representatives.  
That the members selected for the committee represent a wide cross-section of interests of the State of Montana.  
That the members of the committee select a committee of nonvoting members to aid in their deliberations and to provide input into their findings and recommendations. This group of advisers should be composed of one representative from each of the following groups:  
(1) Montana Association of Counties;  
(2) League of Cities and Towns;  
(3) agricultural interests;  
(4) each of the tax reform coalitions;  
(5) small business organizations;  
(6) large industries;  
(7) Montana Chamber of Commerce; and  
(8) the Property Assessment Division of the Department of Revenue.  
BE IT FURTHER RESOLVED, that the joint interim study committee meet several times during the interim to prepare a



INTRODUCED BILL  
HJR 55

LC 2073/01

1 report to be presented to the Revenue Oversight Committee by  
2 March 1, 1992. This report, at a minimum, must contain the  
3 findings and recommendations of the committee.

4 BE IT FURTHER RESOLVED, that if the joint interim study  
5 committee determines that legislation can be prepared to  
6 address property tax reform, that this legislation be  
7 prepared to present to the 53rd Legislature at the beginning  
8 of the legislative session.

9 BE IT FURTHER RESOLVED, that the joint interim study  
10 committee report the findings of the study to the 53rd  
11 Legislature and present options for legislative  
12 consideration if the committee determines that options are  
13 necessary.

-End-

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12 STRIZICH, PAVLOVICH, DAILY, SCOTT,

13 MERCER, BRADLEY, COHEN, PORRESTER, THOMAS, BECKER,

14 STICKNEY, RUSSELL, MESSMORE

15 BY REQUEST OF THE HOUSE

16 COMMITTEE ON TAXATION

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19 Representatives.

20 That the members selected for the committee represent a  
21 wide cross-section of interests of the State of Montana.

22 ~~That the members of the committee select a committee of~~  
23 ~~nonvoting members to aid in their deliberations and to~~  
24 ~~provide input into their findings and recommendations. This~~  
25 ~~group of advisers should be composed of one representative~~

APPROVED BY COMMITTEE  
ON TAXATION

1 from each of the following groups:

2 (1)--Montana Association of Counties;

3 (2)--League of Cities and Towns;

4 (3)--agricultural interests;

5 (4)--each of the tax reform coalitions;

6 (5)--small business organizations;

7 (6)--large industries;

8 (7)--Montana Chamber of Commerce; and

9 (8)--the Property Assessment Division of the Department

10 of Revenue.

11 BE IT FURTHER RESOLVED, that the joint interim study

12 committee meet several times during the interim to prepare a

13 report to be presented to the Revenue Oversight Committee by

14 March 17, 1992. This report, at a minimum, must contain the

15 findings and recommendations of the committee.

16 BE IT FURTHER RESOLVED, that if the joint interim study

17 committee determines that legislation can be prepared to

18 address property tax reform, that this legislation be

19 prepared to present to the 53rd Legislature at the beginning

20 of the legislative session.

21 BE IT FURTHER RESOLVED, THAT THE JOINT INTERIM STUDY

22 COMMITTEE WORK CLOSELY WITH THE DEPARTMENT OF REVENUE AND

23 THE LEGISLATIVE FISCAL ANALYST TO OBTAIN CONSISTENT, STABLE,

24 AND ACCURATE DATA.

25 BE IT FURTHER RESOLVED, that the joint interim study

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That the members of the committee be members of the taxation committees of the Senate and the House of Representatives.

That the members selected for the committee represent a wide cross-section of interests of the State of Montana.

~~That the members of the committee select a committee of nonvoting members to aid in their deliberations and to provide input into their findings and recommendations. This group of advisers should be composed of one representative~~



1 ~~from each of the following groups:~~  
 2 ~~(1)--Montana Association of Counties;~~  
 3 ~~(2)--League of Cities and Towns;~~  
 4 ~~(3)--agricultural interests;~~  
 5 ~~(4)--each of the tax reform coalitions;~~  
 6 ~~(5)--small business organizations;~~  
 7 ~~(6)--large industries;~~  
 8 ~~(7)--Montana Chamber of Commerce; and~~  
 9 ~~(8)--the Property Assessment Division of the--Department~~  
 10 ~~of Revenue;~~

1 committee report the findings of the study to the 53rd  
 2 Legislature and present options for legislative  
 3 consideration if the committee determines that options are  
 4 necessary.

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 23 THE LEGISLATIVE FISCAL ANALYST TO OBTAIN CONSISTENT, STABLE,  
 24 AND ACCURATE DATA.

25 BE IT FURTHER RESOLVED, that the joint interim study



SENATE STANDING COMMITTEE REPORT

Page 1 of 1  
April 25, 1991

MR. PRESIDENT:

We, your committee on Taxation having had under consideration House Joint Resolution No. 55 (third reading copy -- blue) respectfully report that House Joint Resolution No. 55 be amended and as so amended be concurred in.

1. Title, line 20.

Strike: "PROPERTY"

2. Page 2, line 14.

Strike: "an appropriate joint interim study committee"

Insert: "the Revenue Oversight Committee"

3. Page 2, line 16.

Strike: "property"

4. Page 2, lines 17 through 21.

Strike: lines 17 through 21 in their entirety

5. Page 3, lines 11 through 24.

Strike: lines 11 through 24 in their entirety

Insert: "That the Committee in its study:

(1) examine existing sources and levels of taxation, with particular attention given to the classification of property and the taxable percentages applied to that property, and evaluate the sources and levels of taxation;

(2) examine alternative methods of taxation from existing sources as well as new sources of revenue, such as broadening the property tax base to include, among other things, stocks and bonds, and evaluate the alternative methods and new sources; and

(3) develop recommendations of a balanced and integrated tax structure for the state.

That the Committee, in its deliberations, solicit the knowledge and advice of economists, tax policy experts, and representatives of tax reform coalitions, local governments, small business organizations, large industries, agriculture, the Montana Chamber of Commerce, and the Department of Revenue."

6. Page 3, lines 25 through page 4, line 1.


Strike: "joint" on page 3, line 25 through "committee" on page 4, line 1

Insert: "Revenue Oversight Committee"

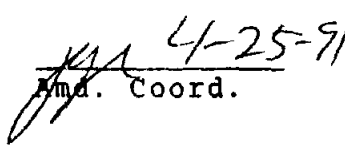
7. Page 4, line 3.

Strike: "committee"

Insert: "Committee"

Signed: 

Mike Halligan, Chairman

 4-25-91  
Am. Coord.

SB 4/25  
Sec. of Senate

SENATE

HJR 55  
891243SC.Sji

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 14 That an--appropriate--joint-interim-study-committee THE  
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 16 thorough and indepth study of all aspects of property  
 17 taxation in Montana.  
 18 ~~That the members of the committee be members of the~~  
 19 ~~taxation committees of the Senate and the House of~~  
 20 ~~Representatives.~~  
 21 ~~That the members selected for the committee represent a~~  
 22 ~~wide cross section of interests of the State of Montana.~~  
 23 ~~That the members of the committee select a committee of~~  
 24 ~~nonvoting members to aid in their deliberations and to~~  
 25 ~~provide input into their findings and recommendations. This~~

1 group-of-advisers-should-be-composed-of--one--representative  
 2 from-each-of-the-following-groups:  
 3 (1)--Montana-Association-of-Counties;  
 4 (2)--League-of-Cities-and-Towns;  
 5 (3)--agricultural-interests;  
 6 (4)--each-of-the-tax-reform-coalitions;  
 7 (5)--small-business-organizations;  
 8 (6)--large-industries;  
 9 (7)--Montana-Chamber-of-Commerce; and  
 10 (8)--the--Property-Assessment-Division-of-the-Department  
 11 of-Revenue;  
 12 BE-IT-FURTHER-RESOLVED, that--the--joint--interim--study  
 13 committee-meet-several-times-during-the-interim-to-prepare-a  
 14 report-to-be-presented-to-the-Revenue-Oversight-Committee by  
 15 March--1,--1992. This-report, at-a-minimum, must-contain-the  
 16 findings-and-recommendations-of-the-committee;  
 17 BE-IT-FURTHER-RESOLVED, that-if-the-joint-interim--study  
 18 committee--determines--that--legislation--can-be-prepared-to  
 19 address--property--tax--reform,--that--this--legislation--be  
 20 prepared-to-present-to-the-53rd-legislature-at-the-beginning  
 21 of-the-legislative-session;  
 22 BE-IT-FURTHER-RESOLVED, THAT--THE--JOINT--INTERIM--STUDY  
 23 COMMITTEE--WORK--CLOSELY--WITH--THE--DEPARTMENT--OF--REVENUE--AND  
 24 THE--LEGISLATIVE--FISCAL--ANALYST--TO--OBTAIN--CONSISTENT, STABLE,  
 25 AND--ACCURATE--DATA.

1 THAT THE COMMITTEE IN ITS STUDY:  
 2 (1) EXAMINE EXISTING SOURCES AND LEVELS OF TAXATION,  
 3 WITH PARTICULAR ATTENTION GIVEN TO THE CLASSIFICATION OF  
 4 PROPERTY AND THE TAXABLE PERCENTAGES APPLIED TO THAT  
 5 PROPERTY, AND EVALUATE THE SOURCES AND LEVELS OF TAXATION;  
 6 (2) EXAMINE ALTERNATIVE METHODS OF TAXATION FROM  
 7 EXISTING SOURCES AS WELL AS NEW SOURCES OF REVENUE, SUCH AS  
 8 BROADENING THE PROPERTY TAX BASE TO INCLUDE, AMONG OTHER  
 9 THINGS, STOCKS AND BONDS, AND EVALUATE THE ALTERNATIVE  
 10 METHODS AND NEW SOURCES; AND  
 11 (3) DEVELOP RECOMMENDATIONS OF A BALANCED AND  
 12 INTEGRATED TAX STRUCTURE FOR THE STATE.  
 13 THAT THE COMMITTEE, IN ITS DELIBERATIONS, SOLICIT THE  
 14 KNOWLEDGE AND ADVICE OF ECONOMISTS, TAX POLICY EXPERTS, AND  
 15 REPRESENTATIVES OF TAX REFORM COALITIONS, LOCAL GOVERNMENTS,  
 16 SMALL BUSINESS ORGANIZATIONS, LARGE INDUSTRIES, AGRICULTURE,  
 17 THE MONTANA CHAMBER OF COMMERCE, AND THE DEPARTMENT OF  
 18 REVENUE.  
 19 BE IT FURTHER RESOLVED, that the joint--interim--study  
 20 committee REVENUE OVERSIGHT COMMITTEE report the findings of  
 21 the study to the 53rd Legislature and present options for  
 22 legislative consideration if the committee COMMITTEE  
 23 determines that options are necessary.

-End-



A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING AN INTERIM STUDY ON ALL ASPECTS OF TAXATION; AND REQUIRING A REPORT OF THE FINDINGS OF THE STUDY TO THE 53RD LEGISLATURE.

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