

MINUTES

MONTANA SENATE
54th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By CHAIRMAN GERRY DEVLIN, on February 2, 1995, at
8:00 a.m.

ROLL CALL

Members Present:

Sen. Gerry Devlin, Chairman (R)
Sen. Mike Foster, Vice Chairman (R)
Sen. Mack Cole (R)
Sen. Delwyn Gage (R)
Sen. Lorents Grosfield (R)
Sen. John G. Harp (R)
Sen. Dorothy Eck (D)
Sen. Barry "Spook" Stang (D)
Sen. Fred R. Van Valkenburg (D)

Members Excused: SEN. DELWYN GAGE

Members Absent: None

Staff Present: Jeff Martin, Legislative Council
Renée Podell, Committee Secretary

Please Note: These are summary minutes. Testimony and
discussion are paraphrased and condensed.

Committee Business Summary:

Hearing: SB 28, SB 138
Executive Action: SB 138, SB 161 (no action)

HEARING ON SB 138

Opening Statement by Sponsor:

SEN. KENNETH "KEN" MESAROS, SD 25, Cascade, stated SB 138,
pertains to the valuation of the one acre parcel. He explained a
one acre farmstead is a undefined one acre of land valued at
market value the same as a residential tract. He commented that
this bill is a fairness issue. SEN. MESAROS presented an
amendment (sb013801.alh). EXHIBIT 1.

Proponents' Testimony:

Bob Stevens, Montana Grain Growers Association, supported SB 138
with the amendment.

David G. Cameron, Dana Ranch Company, voiced concern that a ranch site he owns near Cascade increased in value 900% in one year. He explained his ranch foreman lives on the site in a small house in order to maintain ranch operations. **Mr. Cameron** stated the site is near the river, and in this particular circumstance the river is the enemy. He stated in the early 1940's the river changed its course, and it is now rapidly eroding the bank leaning towards the property site. He said 1/2 of the acre is now gone due to the change in the river. **Mr. Cameron** stated he visited the Assessor's Office to inquire why this increase had taken place. He disclosed the Assessor's Office couldn't find the property site, but reported that a subdivision had gone in up river from his ranch which attributed to the increase in market value. He voiced concern for the future of small ranches.

Lorna Frank, Montana Farm Bureau, commented this is a problem the legislature needs to address.

John Bloomquist, Montana Stockgrowers Association, supported SB 138.

Russ Kendall reported the one acre farmstead is contradictory to private property rights in the State of Montana. **Mr. Kendall** commented he firmly supports SB 138. He submitted written testimony. EXHIBIT 2.

Opponents' Testimony:

None

Informational Testimony:

None

Questions From Committee Members and Responses:

SEN. MIKE FOSTER asked **Mr. Robinson** what the effect of the proposed amendment would be to the fiscal note. **Mr. Robinson** stated he doesn't have the accurate numbers at this time. He said it would lessen the fiscal impact.

CHAIRMAN GERRY DEVLIN asked **SEN. MESAROS** why he didn't sign the fiscal note. **SEN. MESAROS** said the fiscal note as presented maintained the average appraised value of property at \$28.00 statewide. He stated after he determined that the amendment would be necessary the valuation of irrigated land is well over \$200 which will be a significant change in the fiscal note.

SEN. MACK COLE asked **SEN. MESAROS** what effect this would have on 20 acre parcels. **SEN. MESAROS** stated the language is determined on a income threshold for a bonafide farm and ranch.

SEN. DOROTHY ECK asked **Mr. Cameron** what the appraised value had previously been. **Mr. Cameron** commented it went from \$1100 to

\$10,000. He stated some other sites went from \$1100 to \$2500.

SEN. LORENTS GROSFIELD questioned **Mr. Robinson** in regard to how the Department of Revenue decides how a one acre parcel of land is valued. **Mr. Robinson** stated the valuation approach used on the one acre parcel is the market value approach based on comparable sales in the area. **SEN. GROSFIELD** asked **Mr. Robinson** how a certain valuation is decided for an area. **Mr. Robinson** asked **Mary Whittinghill** to speak in regard to this issue. **Mary Whittinghill** stated the appraisers look at other residential or agricultural properties in the area. She declared a determination is made of the market value of the land depending on the location. **SEN. GROSFIELD** asked **Ms. Whittinghill** how a comparable sale is found when dealing with a one acre parcel. **Ms. Whittinghill** responded according to statutory obligation the DOR determines values by sales in the area, and on a statewide basis.

SEN. FRED VAN VALKENBURG asked **Mary Whittinghill** why the rancher in Cascade County had a 900% increase. **Mary Whittinghill** said she would like to have the rancher's property reviewed by his local appraisal office. **SEN. VAN VALKENBURG** questioned **Mr. Robinson** in regard to taxing agricultural land. **Mr. Robinson** stated the majority of increase is due to improvements, not in the land value.

CHAIRMAN DEVLIN questioned **Mr. Kendall** in regard to the valuation increase under his barn being judged residential along with his own resident acre. **Mr. Kendall** commented it is separate by about 400 yards in geographical location. He stated Cascade County arbitrarily assigned a homestead to where the barn is as well as where the house is. **CHAIRMAN DEVLIN** asked **Mary Whittinghill** how this could happen. **Mary Whittinghill** said she doesn't know the specifics, and would like to have this matter reviewed.

Closing by Sponsor:

SEN. MESAROS commented this has been a good discussion, and real problems have been identified. He said this is a fairness issue and urged support for SB 138.

{Tape: 1; Side: A; Approx. Counter: 40.1.}

HEARING ON SB 28

Opening Statement by Sponsor:

SEN. GARY AKLESTAD, SD 44, Galata, acknowledged SB 28, as a straightforward approach to give all the counties that have state lands within their boundaries a taxing base. He presented amendments (sb002803.agp). **EXHIBIT 3.** He explained under SB 28, all state lands will be compensated for. **SEN. AKLESTAD** said if the state owns land they should pay their fair share of taxes. He stated the original fiscal note related to the original

concept of the bill which is completely contrary to what the bill is with the amendments. He reported he tried to get a new fiscal bill but was unable to because the bill has to be amended first.

Proponents' Testimony:

Don Valiton, Chairman of the Powell County Commissioners, stated he strongly supports the passage of this bill. He acknowledged the federal government recognizes its responsibility to states and counties, and they make payments in lieu of taxes. He commented, "What's good for the goose is good for the gander".

Bill Rappolel, Chairman of the Pondera County Commissioners, Rancher along the Rocky Mountain Front, Leaseholder of State Land, urged support for SB 28 and presented written testimony. EXHIBIT 4.

Howard W. Gipe, Flathead County Commissioner, asked for the committee's support of SB 28.

Vern Peterson, Fergus County Commissioner, Vice President Montana Association of Counties, commented SB 28 is an equity issue. He stated counties under 6% are being badly shorted. He urged support for this bill.

Gordon Morris, Director, Montana Association of Counties, remarked he wants to go on record as supporting the concept of SB 28. He explained **SEN. GAGE** has introduced SB 197, **REP. KITZENBURG** introduced HB 124, and SB 28 are all similar bills. He stated prior to **SEN. AKLESTAD'S** amendment the only significant difference between SB 197, and this bill as amended, is **SEN. GAGE'S** bill took out the 6% threshold. **Mr. Morris** further explained **SEN. AKLESTAD'S** bill now takes out the 6% threshold, so all 56 counties are entitled to get money. He suggested **SEN. GAGE, SEN. AKLESTAD,** and the county commissioners in attendance go to the House Appropriation Committee hearing in support of **REP. KITZENBURG'S** bill, He encouraged combining the three bills. He said all three bills seek to do the same thing, but **SEN. AKLESTAD** and **SEN. GAGE'S** bills deal with a prescribed amount of money. {Tape: 1; Side: B; Comments: Turn Tape.}

Ray Standiford, Liberty County Commissioners, sent written testimony. EXHIBIT 5.

Missoula County Commissioners, sent written testimony in support of SB 28. EXHIBIT 6.

Madison County Commissioners, sent written testimony. EXHIBIT 7.

Lincoln County Commissioners, sent written testimony. EXHIBIT 8.

Custer County Commissioners, sent written testimony. EXHIBIT 9.

Blaine County Commissioners, sent written testimony. EXHIBIT 10.

Toole County Commissioners, sent written testimony. **EXHIBIT 11.**

Carter County Commissioners, sent written testimony. **EXHIBIT 12.**

Opponents' Testimony:

None

Informational Testimony:

None

Questions From Committee Members and Responses:

SEN. FOSTER asked **Mr. Morris** how the legislature arrived with the 6% figure. **Mr. Morris** answered he wasn't around in 1968, and commented perhaps **Bob Kuchenbrod** could answer the question. **Mr. Kuchenbrod, Administrator, State Lands,** stated the original enabling act where the legislature designated Section 16 - 36 was where the calculation of 6% came from.

SEN. VAN VALKENBURG asked **SEN. AKLESTAD** if it was appropriate to compare payment in lieu of taxes at the state level with what the federal government does. **SEN. AKLESTAD** said he doesn't draw a comparison. He stated the counties should be compensated for state land.

CHAIRMAN DEVLIN asked **SEN. AKLESTAD** if his amendments include the prison ranch. **SEN. AKLESTAD** said, "Yes".

Closing by Sponsor:

SEN. AKLESTAD stated he has mixed feelings in regard to **Mr. Morris's** comments, and disagrees that the bills he mentioned are leading in the same direction. He said SB 28 is a fairness issue. **SEN. AKLESTAD** commented he will work with the committee to further the advancement and passage of this bill.

EXECUTIVE ACTION ON SB 161

Discussion: **SEN. STANG** referenced the fiscal note stating it increases taxes on the motorcycles by about \$20,000, and decreases the amount of money that goes to the 19 counties that assess the 5% local option tax by \$72,952.00. He commented he has a spreadsheet that shows the effects on motorcycles. He said it appears it costs the smaller motorcycles quite a bit more than they are paying now, and the middle size motorcycles are dead even. He reported that large motorcycles will get a break under this bill. **SEN. STANG** invited the committee members to review the spreadsheet before making a decision on this bill. **SEN. VAN VALKENBURG** commented on the fiscal note in regard to it listing only 19 counties that don't have the local option tax.

CHAIRMAN DEVLIN presented testimony from Daryll E. (Bud) Schoen, Chief, Title and Registration Bureau Motor Vehicle Division. EXHIBIT 13

EXECUTIVE ACTION ON SB 138

Motion: SEN. FOSTER MOVED SEN. AKLESTAD'S AMENDMENTS PREPARED BY GREG PETESCH.

Discussion: NONE

Vote: THE MOTION CARRIED UNANIMOUSLY.

Discussion: CHAIRMAN DEVLIN stated he will request a fiscal note on SB 138.

ADJOURNMENT

Adjournment: 9:25



GERRY DEVLIN, Chairman



RENEE J. PODELL, Secretary

GD/rp

Amendments to Senate Bill No. 138
First Reading Copy

February 2, 1995

SB 138

Requested by Senator Mesaros
For the Committee on Taxation

Prepared by Lee Heiman
January 20, 1995

1. Title, line 6.
Following: "15-6-134"
Insert: ", "
Strike: "AND"
Following: "15-7-202,"
Insert: "AND 15-7-206,"

2. Page 4.
Following: line 29
Insert: "Section 3. Section 15-7-206, MCA, is amended to read:
"15-7-206. Improvements on agricultural land. (1) In
determining the total area of land actively devoted to
agricultural use, there shall be is included the area of all land
under barns, sheds, silos, cribs, greenhouses, and like
structures, lakes, dams, ponds, streams, irrigation ditches, and
like facilities.

(2) One acre of land beneath residential improvements on
agricultural land, as described in 15-7-202(1)(c)(ii), is valued
at the class with the highest productive value and production
capacity of agricultural land."

Renumber: subsequent sections

SENATE TAXATION

DATE February 2, 1995

EXHIBIT NO. 20

BILL NO. SB 138

NAME RUSS KENDALL

ADDRESS 2316 OLD HWY 91 CASCADE 59421

HOME PHONE 468-2757 WORK PHONE SAME

REPRESENTING SELF

APPEARING ON WHICH PROPOSAL? SB 138

DO YOU: SUPPORT OPPOSE AMEND

COMMENTS:

The "one acre homestead" designation within a bonafide farming/ranching operation is ~~an~~ arbitrary and capricious - it is utilized for the purpose of revenue enhancement for Cascade County and not applied evenly statewide. Senate Bill 138 should be passed in order to better reflect the actual "earning" ability of land which is integral to our ranching operation.

WITNESS STATEMENT

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY

Amendments to Senate Bill No. 28
First Reading Copy

Requested by Senator Aklestad

For the Committee on Taxation
Prepared by Greg Petesch
January 25, 1995

1. Title, line 6.

Following: "COUNTIES;"

Insert: "REVISING THE COUNTIES TO WHICH PAYMENTS APPLY;"

Strike: "SECTION"

Insert: "SECTIONS 77-1-501,"

Following: "77-1-502,"

Insert: "AND 77-1-504,"

2. Title, line 7.

Strike: "A RETROACTIVE"

Insert: "AN"

3. Page 1, line 11.

Following: line 10

Insert: "Section 1. Section 77-1-501, MCA, is amended to read:

"77-1-501. List of state lands by county. The department shall, before the first Monday of April of every year, prepare and transmit a statement to the department of revenue that designates each county in which the state has real property in excess of 6% of the total land area of the county and from which the state derives grazing, agricultural, or forest income. The statement must contain the total number of acres owned by the state in that county and list the acres separately as grazing, agricultural, or forest land.""

Renumber: subsequent sections

4. Page 1, line 25.

Insert: "Section 3. Section 77-1-504, MCA, is amended to read:

"77-1-504. Processing of statements. The department shall examine for accuracy the statement returned by the department of revenue, and the state land equalization payment may not be approved unless the state exemption figure is deducted from the gross assessment figure in the statement. The department shall, before November 1 of each year, prepare and file a claim with the department of administration for all counties that are eligible for state land equalization payments, and this claim must show the amount of money each eligible county will receive.""

Renumber: subsequent sections

5. Page 1, lines 26 and 27.

Strike: "Retroactive applicability" on line 26

Insert: "Applicability"

Following: "applies" on line 26

Strike: remainder of line 26 through "1-2-109," on line 27

Strike: "1995"

THE TAXATION

February 2, 1995

EXHIBIT NO. 4

BILL NO. SB 28

PONDERA COUNTY

20 4TH AVENUE S.W.

CONRAD, MONTANA 59425

January 26, 1995

Senator Gary Akelstad
Capitol Station
Helena, Mt. 59620

Dear Gary,

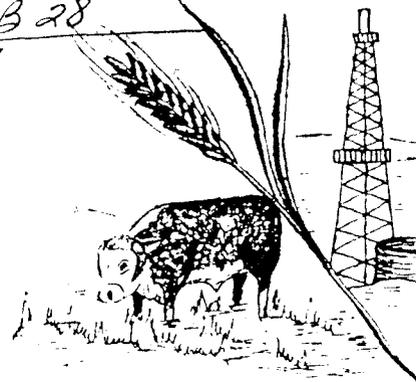
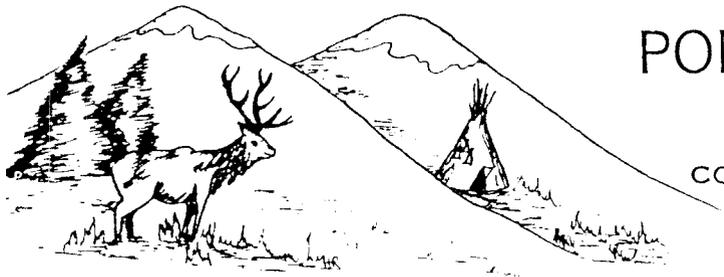
Thank you for sponsoring SB 28. Pondera County is in total support of the bill. We currently have approximately 60,000 acres of State Land from which we derive no revenue.

Unless some unforeseen circumstance arises, I will definitely be at the hearing to support this bill.

Thanks again.

Sincerely,

Bill Rappold
Chairman, Pondera Co. Commissioners



SENATE TAXATION

DATE February 2, 1995

EXHIBIT NO. 5

BILL NO. SB 28

TELECOPIER COVER SHEET

LIBERTY COUNTY COURTHOUSE

101 FIRST STREET EAST

PO BOX 459

CHESTER, MONTANA

TELEPHONE NO: (406) 759-5365 FAX NO: (406) 759-5395

PLEASE DELIVER THE FOLLOWING PAGES TO:

NAME: Senator Gary C. Aklestad ATTN LYNN STALEY

LOCATION: _____

TELEPHONE: _____

FROM:

NAME: Ray Standiford--Liberty County Commissioner

LOCATION: Chester, Mt

TELEPHONE: 406-759-5365

DATE TRANSMITTED: 2-1-95 TIME: 4:35 P.M.

YOU WILL RECEIVE 1 PAGES OF COPY (INCLUDING THIS COVER SHEET)

IF YOU DO NOT RECEIVE ALL 1 PAGES, PLEASE CALL BACK AS SOON AS POSSIBLE. OUR PHONE NUMBER IS (406) 759-5365

TO: SENATOR GARY C. AKLESTAD
Senate District 44

Dear Senator

Please let it be know that I would like to go on record as supporting SB 28.

Thank you;

Ray Standiford
Chariman Liberty County Commissioners



SENATE TAXATION

DATE February 2, 1995

P.2

EXHIBIT NO. 6

BOARD OF COUNTY COMMISSIONERS

200 W BROADWAY ST
MISSOULA MT 59802-4292

BILL NO. SB 28

(406) 721-5700

BCC 95-36
February 1, 1995

Senator Gerry Devlin, Chair
Senate Taxation Committee
Montana State Legislature
Helena, MT

Dear Senator Devlin and Committee Members,

We are writing in regard to SB 28 which would have the State of Montana fully reimburse counties for state land within their boundaries.

While we are supportive of this legislation, we must point out to you that the State does not own that much land in Missoula County, and most of that land is or will be valued at agricultural and timber values, which as you know, is valued at a lesser rate than other property. However, we can see the merit of this legislation, and wish to go on record in support of its passage.

Sincerely,

BOARD OF COUNTY COMMISSIONERS

Barbara Evans
Barbara Evans, Chairman

Fern Hart
Fern Hart, Commissioner

Michael Kennedy
Michael Kennedy, Commissioner

BCC/SS:gs
Senator Gary C. Aklestad

SENATE TAXATION

1-406-843-5517 MADISON COUNTY

DATE February 2, 1995 740 P02

FEB 01 '95 17:33

EXHIBIT NO. 7

BILL NO. SB28



Board of County Commissioners

Box 278

VIRGINIA CITY, MONTANA 59755

Phone 843-5392

February 1, 1995

Senator Gary C. Aklestad
Capitol Station
Helena, MT 59620

RE: SB 28

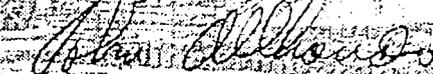
Dear Senator Aklestad:

The Madison County Commissioners are in support of SB 28. 124,887 acres of State Land is within the boundaries of Madison County. In talking with the residents of Madison County whom have leases on State ground, we found they are also in favor of SB 28.

Madison County's Fire Departments are the first responders for fire suppression for the State Lands contained within our boundaries. The County Fire Departments have been instrumental in saving untold numbers of natural resources on State Lands with no or very little cost to the Department of State Lands.

We, as the Board of Madison County Commissioners representing the people of Madison County, do fully support SB 28 and recommend its passage.

Sincerely,


John Allhands, Chairman


Dorothy Stone, Vice Chairman


Ward Jackson, Member
Board of Commissioners
Madison County

/j/

c: Senator Chuck Swysgood
Representative Karl Ohs

SENATE TAXATION

DATE February 2, 1995

EXHIBIT NO. 8

BILL NO. SB 28

BOARD OF COUNTY COMMISSIONERS

LINCOLN COUNTY
STATE OF MONTANA

DISTRICT NO. 1, LIBBY
GERALD R. CRINER

DISTRICT NO. 2, TROY
LAWRENCE A. (LARRY) DOLEZAL

DISTRICT NO. 3, EUREKA
NOEL E. WILLIAMS

CLERK OF THE BOARD AND COUNTY RECORDER, CORAL M. CUMMINGS
512 CALIFORNIA AVENUE
LIBBY, MONTANA 59923

January 31, 1995

Senator Gary C. Aklestad
Senate District 44
Capitol Station
Helena, MT 59620

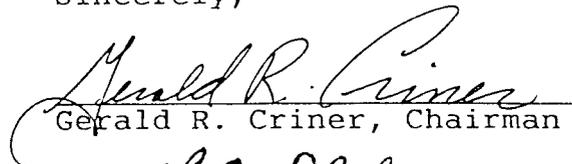
Dear Gary:

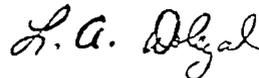
The Board of Lincoln County Commissioners fully supports Senate Bill 28 which would require the State of Montana to fully reimburse tax monies to counties for state land within their boundaries. As more land is acquired by the State for wildlife management and other efforts it reduces the taxable value of the counties.

Since counties are still under the constraints of I-105 we cannot afford to lose any further taxable valuation. This legislation would equitably replace any lost revenue.

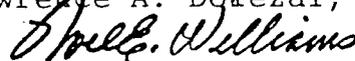
Thank you for your efforts to get this legislation passed.

Sincerely,


Gerald R. Criner, Chairman



Lawrence A. Dolezal, Member



Noel E. Williams, Member

SENATE TAXATION

DATE February 2, 1995

EXHIBIT NO. 9

BILL NO. SB 28



County of Custer

Custer County Courthouse
1010 Main
MILES CITY, MONTANA 59301

January 26, 1995

Senator Gary C. Aklestad
Senate District 6
Capitol Station
Helena MT 59620

RE: State Land Bill

Dear Gary,

Custer County has 138,180 acres of State land which is 5.8% of the total acres. Custer County receives no payment in lieu of taxes for State land.

The Commissioners of Custer County support SB 28 to reimburse counties for State land within their boundaries.

Thank you for keeping us informed of this important bill.

Respectfully

A handwritten signature in cursive script, appearing to read "Duane Mathison", is written over a horizontal line.

Duane Mathison
Custer County Commissioner

JAN 26 '95 15:34 BLAINE COUNTY

SENATE TAXATION

DATE February 2, 1995

EXHIBIT NO. 10 P. 1/3

BILL NO. SB 28

- CURTIS C. MOXLEY
Commissioner
- ARTHUR KLEINJAN
Commissioner
- KEITH BENSON
Commissioner
- SANDRA L. BOARDMAN
Clerk and Recorder/Assessor
- SHIRLEY GRUBB
Treasurer
- PERRY W. MILLER
Justice of Peace



- JOHN C. MC KEON
District Judge
- KAY O'BRIEN JOHNSON
Clerk of Court District #17
- MARK HARSHMAN
County Attorney
- JOHN W. HARRINGTON
Sheriff and Public Administrator
- CAROL L. ELLIOT
Superintendent of Schools
- MARVIN A. EDWARDS
Coroner
- B. W. MC GUIRE
Justice of Peace

BLAINE COUNTY

Chinook, Montana 59523

January 24, 1995

Senator Gary Aklestad ✓
Senate Seat 6
Capital Station
Helena, MT 59620

*Don't your state land
equalization payment
bill*

We support Senate Bill 28 and are asking Senator Greg Jergeson and Senator Loren Jenkins to do the same.

BLAINE COUNTY COMMISSIONERS

Keith L. Benson
Keith L. Benson, Chairman

KLB/lsr

CC: Senator Greg Jergeson - Seat 29
Senator Loren Jenkins - Seat 41

Post-It® Fax Note	7871	Date	1-24-95	# of pages	1
To	Senator Loren Jenkins	From	Keith L. Benson		
Co./Dept.	Seat 41 - Senate	Co.	Bl Co Commissioners		
Phone #		Phone #	357-3250		
Fax #	1-900-225-1600	Fax #	357-8199		

DENIS FREELAND, Chairman
ALLAN UNDERDAL, Commissioner
ALAN A. RYAN, Commissioner
MERLE RAPH, County Attorney
VERN L. ANDERSON, Sheriff
DAN B. WHITTED, Coroner
COMMISSIONERS, 406-434-5121



MELODEE A. ROBINS, Clerk and Recorder
CAROL SWOBODA, Clerk of Court
JUDITH J. NEVINS, Treasurer/Assessor
MARIA HARRISON, Supt. of Schools
CORRINE MERHAR, Public Administrator
SANDRA FEDERSEN, Justice of the Peace
CLERK AND RECORDER, 406-434-2232

COUNTY OF TOOLE

226 1st South — Toole County Courthouse
SHELBY, MONTANA 59474

SENATE TAXATION

DATE February 2, 1995

EXHIBIT NO. 11

BILL NO. SB28

*Room 303
Jc. Rane*

February 1, 1995

Senate Taxation Committee
Room 413-415
Fax # 1-900-225-1600

RE - State Land Bill
SB28

Toole County Commissioners support SB28 to reimburse counties for state lands within their boundaries, equal to average tax payment on similar property within the county. Thank you for your consideration.

Denis Freeland
Chairman, Toole County Commission

Allan Underdal
Commissioner

**Board of County Commissioners
Carter County
P.O. Box 315
Ekalaka, MT 59324
(406) 775-8749**

February 6, 1995

Senator Gary C. Aklestad
Senate District 44
Capitol Station
Helena, MT 59620

Dear Mr. Aklestad:

The Carter County Commissioners wish to express their support in your introduced senate bill 28. Carter county supports your efforts in attempting to supplement it's cash flow with an equalization payment to reimburse counties for lost taxes because of state lands within the counties.

We are aware of having missed the February 2, 1995 Taxation Committee meeting, but felt that we could encourage your efforts for further committee meetings.

Sincerely,
Board of County Commissioners
Carter County, Montana

Milton T. Markuson
Milton T. Markuson, Chairman

Norman O. Lambert
Norman O. Lambert, Member

Joseph Padden
Joseph Padden, Member

CC: Marian Hanson, Representative RD #1
Ric Holden, Senator SD #1

STATE OF MONTANA
DEPARTMENT OF JUSTICE
MOTOR VEHICLE DIVISION
Title & Registration Bureau

SENATE TAXATION

DATE February 2, 1995

LEGISLATION NO. 13

BILL NO. SB 28

Joseph P. Mazurek
Attorney General

925 Main
Deer Lodge MT 59722



TO: SENATOR GERRY DEVLIN, CHAIRMAN
TAXATION COMMITTEE

FROM: DARYLL E. (BUD) SCHOEN, CHIEF *Bud*
TITLE AND REGISTRATION BUREAU
MOTOR VEHICLE DIVISION

DATE: January 30, 1995

SUBJECT: Testimony on Senate Bill No. 161

On Friday, January 27th, while speaking to your committee on SB-161 Senator Van Valkenburg asked me if the local government option tax applied to the tax assessed on motorcycles. I answered that the option tax did not apply to motorcycles. This was in error. The local option tax is assessed on motorcycles. It is the district court distribution of 7% of the 2% property tax that does not apply to motorcycles.

I have advised Senator Van Valkenburg of my error and I want the committee to know of the tax as well so this information can be considered when the bill is being deliberated by the committee.

I apologize for not providing the correct information.

DATE February 2, 1995

SENATE COMMITTEE ON Taxation

BILLS BEING HEARD TODAY: SB 28 Senator Klestad
SB 138 Senator Mesaros

< ■ > PLEASE PRINT < ■ >

Check One

Name	Representing	Bill No.	Support	Oppose
DON VALITON	POWELL COUNTY COMMISSIONERS	SB 28	X	
BOB HOOPER	MT. NURSERYMEN	SB 138	X w/AMEND	
Greg Chadwick	Vice president mtn Nurserymen	SB 138	X w/AMEND	
CHERI HOOPER	MT. NURSERYMEN	SB 138	X w/AMEND	
Vern Petersen	MACO	SB 28	X	
Gordon Morris	MACO	28	X	
Bill Reppel	Borders	28	X	
Lorna Frank	MT Farm Bureau	138	X	
Miss Kendall	SELF	138	X	
John Blumquist	MT. Stockman	138	X	
Leonard Wortman	Jefferson County	S.B. 28	X	
Howard W Gipe	F/x-I-land Co.	SB 28	X	
David G Cameron	Dana Ranch Co	SB 138	X	
BOB LUCHENBAOP	DEPT STATE LANDS	SB 28		

Mary Whittinghill

Dept of Revenue
VISITOR REGISTER

SB 28

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY