

Senate JOINT RESOLUTION NO. 29

INTRODUCED BY

Brown Rusk *McBallena Flynn*
Rusk

A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA DIRECTING THAT AN INTERIM COMMITTEE OF THE LEGISLATURE STUDY THE TAXATION OF FOREST LANDS IN THE STATE OF MONTANA AND FULLY CONSIDER ALTERNATIVE SYSTEMS, INCLUDING A TIMBER YIELD TAX, AS A POSSIBLE REPLACEMENT FOR THE PRESENT AD VALOREM SYSTEM OF TAXING FOREST LANDS.

WHEREAS, the State of Montana does not possess or have available to it factual data upon which a reasonably accurate inventory of forest lands within the state may be compiled; and

WHEREAS, the absence of such data has caused the Department of Revenue considerable difficulty in the assessment and taxation of forest lands within the state; and

WHEREAS, alternatives to the present system of taxing forest lands in Montana have not been fully considered or studied; and

WHEREAS, the interests of the state, the wood lot owners, and the wood products industry require that either the present system of taxing forest lands be improved or

that alternative systems be considered.

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

That the Committee on Priorities assign the appropriate standing committee to study the taxation of forest lands in Montana and thereafter provide a written report:

(1) explaining what should be done to improve the present system of taxing forest lands;

(2) explaining both the advantages and disadvantages of changing to a yield tax system, as envisioned by House Bill No. 83 introduced during the 45th Legislature; and

(3) explaining both the advantages and disadvantages of any other system which should be considered as an alternative to the present system.

BE IT FURTHER RESOLVED, that the Committee publish and distribute the report and recommendations for the 46th Legislature no later than December 1, 1978.

-End-

INTRODUCED BILL

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SJR 29

Approved by Committee
on Taxation

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2 INTRODUCED BY BROWN, ROBERTS, McCALLUM, FLYNN, ROSKIE

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