

TAXATION COMMITTEE
45TH LEGISLATURE

At 8:00 a.m., March 3, 1977, Rep. Herb Huennekens, Chairman, called the Taxation Committee to order for an executive meeting in room #434, Capitol Building, Helena. All members except Rep. Dan Harrington were present. He was excused.

Rep. Huennekens read a letter from Mr. John Northey, Attorney for the Legislative Auditor's office, giving his opinion on questions asked of him by the Taxation Committee regarding HB 3. Copy of his letter is attached.

Rep. Harrison Fagg made a motion that any action on HB 3 be tabled until Monday, March 7, in order for Sen. Watt and Rep. Dussault to receive a copy of Mr. Northey's letter and have time to study it. This motion was adopted unanimously. Rep. O'Keefe would like to know from the sponsors about the residency requirements in HB 3. A question arose as to how income taxation would be accomplished when taxpayers worked and moved from one county to another during a year.

HOUSE BILL 168 - Rep. O'Keefe moved that HB 168 be removed from tabling file. This was accepted unanimously. Rep. O'Keefe discussed amendments for HB 168 as follows: Amend page 1, section 1, line 24, following: "for"; insert: "mobilization, drill period, and annual field training". After further discussion, Rep. Dassinger moved that the above amendment to HB 168 be adopted. Unanimous approval. Rep. Harrington was absent. Rep. Dassinger further moved HB 168 AS AMENDED DO PASS. Motion was adopted by a 13-3 vote. One absent.

HOUSE BILL 555 - Rep. Edward Lien moved recommendation of HB 555 DO PASS. He further moved recommendation of amendments to HB 555 be adopted, and they were unanimously adopted after discussion. Rep. Lien's original motion of do pass was changed to AS AMENDED DO PASS HB 555. Rep. Vincent made a substitute motion that HB 555 DO NOT PASS AS AMENDED. A recorded vote showed 16 for DO NOT PASS AS AMENDED with Rep. Harrington absent.

Rep. Huennekens, Chairman, asked the committee to give some thought to the question of whether a resolution for the study of gambling in Montana should be made, and to report their opinions on such a resolution.

HOUSE BILL 680 - Rep. Warren O'Keefe moved that HB 680 be recommended DO NOT PASS. This motion was adopted by a 15-1 vote. Rep. Waldron voted No, and Rep. Harrington was absent.

HOUSE BILL 783 - Rep. John Vincent recommended by motion that HB 783 DO PASS. Rep. Vincent then moved that HB 783 be amended as follows: 1. Amend title, line 6, following: "TAXES:", Insert: "AND PROVIDING AN IMMEDIATE EFFECTIVE DATE:". 2. Amend page 4, section 2, line 25, following: line 25, insert: "Section 3. Effective date. This act is effective upon passage and approval and is effective for taxable years beginning after December 31, 1976." These amendments were adopted unanimously, with Reps. Harrington, Dassinger, Fagg and Fabrega absent. Since so many members had to leave for other committee

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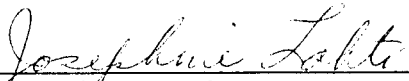
hearings, action was deferred on the Do Pass As Amended motion by Rep. Vincent on HB 783.

The chairman appointed a subcommittee to study HB 735 and 817. They were Reps. Fabrega and Robert Sivertsen, and Rep. Williams and Steve Waldron.

The committee adjourned at 10:30 a.m.



REP. HERB HUENNEKENS, CHAIRMAN



Josephine Lahti, Secretary