

TAXATION COMMITTEE

Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 3	Providing for a replacement tax for property tax now levied on habitable property, providing for method for calculating & collecting replacement tax; etc.	1/3	Dussault, Etc.	1/17	AS AMENDED DO PASS	3/14
HJR 4	Joint resolution urging dept. of revenue to apply rule 42-2.8(1) - S8660 of administrative code in a fair & impartial manner. (Pertains to income division)	1/3	Bradley	1/7	AS AMENDED, DO PASS	1/31
HB 9	Amend section 84-4908 to provide for a standard deduction of 15% in computing net income & to increase maximum deduction to \$1000 for single & \$2000 for joint.	1/3	Moore, Burnett, etc.	2/8	TABLED - 2/11	
HB 10	Amend section 84-4910 to provide for personal exemption of \$750 in computing taxable income.	1/3	Moore, Burnett, etc.	2/8	TABLED - 2/11	
HB 11	To repeal income tax surcharge.	1/3	Moore, Kropp, Wyrick, etc.	2/8	TABLED - 2/11	
HB 13	Defining "person" in taxation statutes; deleting inconsistent definitions.	1/3	Marks	1/7	DO PASS	1/7

TAXATION COMMITTEE

45th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 15	Generally revise and clarify the laws relating to income, gasoline, and corporation taxes.	1/3	Marks	1/10	DO PASS	1/10/77
HB 18	To provide uniform collection procedure for license taxes on express companies, freight line and telephone, sleeping car, telephone companies, etc.	1/3	Marks	1/7	DO PASS	1/7
HB 19	To allocate duties of conducting tax case hearings; specifying procedures in appeals from county tax appeal board decisions & from dept. decisions, etc.	1/3	Marks	1/11	AS SO AMENDED DO PASS	1/28
HB 20	Correct grammar and internal references in property tax & license tax laws; etc.	1/3	Marks	1/6	DO PASS AS AMENDED	1/7
HB 25	To consolidate property tax procedures for centralized assessment of railroads, utilities, airlines, mines, oil & gas wells & to revise & clarify laws; etc.	1/3	Marks	1/10	DO PASS AS SO AMENDED DO PASS	1/28
HB 26	To correct grammar, etc. in coal severance, oil & gas severance, metal mines license tax, & re-source indemnity trust tax laws, etc.	1/3	Marks	1/6	DO PASS AS AMENDED	1/7

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 45	Implement recommendations of sub-committee; clarify property tax system; consolidate classes; lower tax rates for nonagricultural lands; effective date; etc.	1/3	Williams, Fabrega	Not heard	TABLED 3/16	
HB 47	Amending section 84-4906 to allow deduction for child & dependent care expenses	1/3	Bradley	1/7	AS AMENDED DO PASS	1/12
HB 50	Providing for suspension of implementation & utilization of reappraisals of real property until June 30, 1979; providing effective date.	1/3	Fabrega	1/14	Subcommittee AND AS SO AMENDED DO PASS	2/9
HB 51	To create a state lottery with proceeds to be returned to local governments; to be submitted to electors.	1/3	Fabrega	1/17 Cont. 1/21	DO NOT PASS	1/24
HB 60	To eliminate tax-paid decal requirement for campers; etc.	1/3	Quilici	2/2	DO NOT PASS	2/2
HB 70	To clarify property tax system by revising & recodifying property classification & taxation & by using market value as basis.	1/5	Fabrega, Moore, Williams, etc.	1/12	Subcommittee AS AMENDED DO PASS	2/17 2/21

TAXATION COMMITTEE

45 Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 73	To exclude income from loans, trust indentures, etc. from real or personal property from application of corporation income tax; amending 84-6903.	1/6	Ramirez	1/11	DO PASS	1/11/77
HB 74	To exclude purchase or participation in loans, trust indentures, or other security interests in real or personal property from transacting business by foreign corporation; amending sections.	1/6	Ramirez	1/11	DO PASS	1/11/77
HB 78	Suspension of revaluation utilization until completion of 1st plan of rotation; amending 84-429.16; effective date.	1/7	Marks Moore	1/17	Subcommittee recommended postpone indefinitely - 2/6	
HB 83	Montana timber taxes act; imposing tax and surtax on all timber harvested & roll-back tax and forest land tax; providing effective date.	1/7	Brand Driscoll		HELD IN COMMITTEE AT SPONSOR'S REQUEST	
HB 85	To lower tax assessment on livestock by changing classification from class 3 to class 2; amending 84-301.	1/7	Dassinger, Day, Cox	1/18	DEFERRED 1/24 DO PASS	2/24
HB 88	Require pro rata payment on livestock taxes; amending sections.	1/7	Day by Request	1/18	DO PASS Ret'd to Comte 1/29	1/25

TAXATION COMMITTEE

45 Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 89	Require payment of personal property taxes on mobile homes & trailers in 2 payments within 120 days of notice of taxes due, except for assessments after 7/1.	1/7	Day by Request	1/18	AS SO AMENDED, DO PASS	1/24
HB 93	Repeal express companies' license tax.	1/7	Underdal	1/13	DO PASS	1/13
HB 94	Repeal telegraph companies' license tax.	1/7	Underdal	1/13	DO PASS	1/13
HB 95	Relating to micaceous mineral mines license tax.	1/7	Fagg Williams	1/13	DO PASS	1/13
HB 97	Change rate of cement dealers license tax; amending & clarifying sections.	1/7	Hirsch	1/12	AS AMENDED DO PASS	1/12
HB 98	Provide a 25% penalty for under-reporting inventories; amending 84-708.9.	1/7	Fabrega	1/12	AND AS SO AMENDED DO PASS	1/14

TAXATION COMMITTEE

45 Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 99	Change rate of cement and gypsum producer's license tax, penalty & interest rates, provide for filing liens; amending sections.	1/7	Hirsch	1/13	DO PASS	1/13
HB 100	Change amount allowed for delinquent taxes when computing levies for state purposes from 12% to 6%; amending sections.	1/7	Harrington, et al	1/13	DO PASS	1/13
HB 101	Repeal conflicting statutes pertaining to income tax deductions for political contributions; repealing...; date...	1/7	Harrington	1/12	DO PASS	1/12
HB 102	Prohibit formation of new tax jurisdictions after Jan. 1 of each year.	1/7	O'Keefe	1/12	TABLED - 1/12 DO NOT PASS	1/28
HB 104	To increase gross income limitations establishing liability for filing tax returns; providing immediate effective date.	1/7	Bertelsen Fagg, Kropp	1/13	DO PASS	1/13
HB 106	Repeal the Montana Cigarette Sales Act.	1/7	Waldron	1/10	TABLED - 1/19 RETABLED - 2/11	

TAXATION COMMITTEE

45 Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 107	To exempt reserved rights of entry from taxation; amending sections 84-202 and 84-301.	1/8	Uhde	1/14	1/19 - considered, TABLED (Motion to reconsider 4/6 failed)	
HB 108	Requiring state tax appeal board to mail copies of their decisions to property assessment division; lengthening time for appeal and notice of hearing; effective date.	1/8	Severson Williams	1/14	AND AS SO AMENDED DO PASS	1/19
HB 113	Provide for penalty & interest on delinquent payment of taxes on mobile homes not taxed as improvements; amending section 84-4202.	1/8	Ellis Bertelsen	1/17	DEFERRED 1/19 AND AS SO AMENDED DO PASS	2/4
HB 115	Delete administrative provisions in reappraisal plan authority & provide use of revaluations in final year of the cycle; amending sections 84-429.14 & 84-429.16.	1/8	Brand W. Baeth	1/14	Subcommittee Recommended postponed indefinitely 2/7	
HB 141	Amend state funded Homestead Tax Relief Act; provide effective date.	1/11	Huenekens by request of Dept. of Revenue	1/18	AS SO AMENDED DO PASS	2/9
HB 151	To change rate & method of computing elec. energy producers' license tax & to provide for quarterly reporting; amending sections	1/12	Vincent, et al	2/11	AS AMENDED DO PASS	2/17

TAXATION COMMITTEE

45 Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 157	Providing specifically divulging of federal return information contained on a state tax return is unlawful.	1/13	Waldron	1/19	DO PASS	1/19
HB 166	To reduce tax paid on snowmobiles by creating a new class of property including snowmobiles for tax purposes & provide basis for this class of 10% of true value.	1/13	Lynch	1/19	TABLED 1/19 DO NOT PASS	1/31
HB 168	Allowing Montana residents to deduct part of their National Guard unit salaries in computing net income; amending section.	1/13	Moore	1/19	AS AMENDED DO PASS DEFERRED 1/19 DO NOT PASS Recalled 1/31 Tabled 2/4	3/4 1/28
HB 169	To include driver education cars under definition of new motor vehicles to impose new motor vehicle sales tax; amending sec.	1/13	Harrington	1/19	DO PASS	1/19
HB 180	Amending qualifying criteria for class 8 property tax classification; amending 84 301.	1/14	Dassinger	1/21	TABLED	1/24
HB 191	To repeal 84-7501 through 84-7526 - the Montana Economic Land Development Act.	1/15	Burnett	1/18 Cont. 1/21	TABLED 1/25 DO NOT PASS Ret'd to Comte 3/2	2/24

TAXATION COMMITTEE

45 Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 192	Requiring banks to use day-to-day accounting systems when reporting value of bank shares for ad valorem tax purposes.	1/15	Teague, et al	1/21	HELD IN COMMITTEE	
HB 194	To amend section 62-716 to allow cash as well as noncash awards as prizes in bingo games.	1/15	Teague, et al	1/21	DO NOT PASS	1/25
HB 198	Providing ad valorem taxation of gross proceeds of metal mines at a % of merchantable value; deleting metals from net proceeds tax; amending sections.	1/17	Quilici, et al	1/26	AS AMENDED DO PASS	3/7 3/8
HB 205	Amend 84-1855; requiring storage tanks for gas for highway and off-highway use be located on claimant's premises of a gas license tax refund; striking unnecessary language.	1/17	Bardanoue	1/24	DO PASS	1/24
HB 207	To revise inheritance of ag lands allowing transference to family members at productive capacity value with certain conditions to be met; amending sec. 91-4407	1/18	Bradley, et al	1/25	AS AMENDED DO PASS	3/11
HB 210	Providing charges against vacant lots benefited by storm, sewage, or water systems; amending 11-2219.	1/18	Fabrega, et al	1/24	TABLED - 1/24 AS SO AMENDED, DO PASS	2/11

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 215	To revise eligibility criteria for class 8 property tax classification; amend 84-301.	1/29	Palmer	2/4	AS AMENDED DO PASS	2/22

TAXATION COMMITTEE

Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 218	To substitute fees for ad valorem assessment & taxation of snowmobiles; amending secs.	1/18	Marks, et al	1/24	DO NOT PASS Reconsider 1/25 DO NOT PASS	1/24 1/31
HB 231	Requiring DOR calculate and furnish taxable valuation information to local governments by 2nd Monday of May; amending secs.	1/18	Gerke	1/25 Rescheduled 2/16	DO NOT PASS	2/24
HB 237	To change coal severance tax exemption from 5,000 tons a quarter to 20,000 tons a year; amend 84-1314	1/19	Robbins	1/26	DO PASS	1/31
HB 264	Granting counties option to determine if gambling games may be conducted or gaming devices made available for plan within county; providing for elections.	1/19	Harrington	1/25	DO NOT PASS	1/25
HB 267	To exempt from adjusted gross income formal private or corporate retirement benefits not in excess of a certain amt. Amending 4905; providing effective date.	1/19	Moore, ET AL	1/25	DO PASS	2/4
HB 269	Define noncompliance coal & environmental beneficiation; reduce severance tax on noncompliance coal & exempt environmental beneficiation costs from contract sales	1/19	Moore, et al	1/28	DO NOT PASS - 2/7 DO NOT PASS	2/9

TAXATION COMMITTEE

45__ Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 277	To revise eligibility criteria for class 8 property tax classification; amending sec. 84-301.	1/19	Palmer	1/26	Identical to HB 215 Held at request of Sponsor.	---
HB 281	To repeal all authorized gambling except bingo & raffles; amend... Repeal...	1/20	Halvorson	1/26	DO NOT PASS	2/24
HB 288	To exclude toppers & truck canopy covers from definition of campers & to amend, & to exclude toppers & truck canopy covers from taxation.	1/20	Quilici	1/27	DO PASS	1/31
HB 292	Transferring energy conservation & alternative energy tax incentives from property tax to income & corporation license taxes; amend... & providing effective date.	1/20	Meloy	1/27	AND AS SO AMENDED DO PASS	2/4
HB 306	To impose excise tax on cigs of 5¢ a pack & earmark revenue for use of Dept. of Health & environmental sciences to fund whatever 45th may impose on it; amend...	1/20	Kessler	1/27	DO NOT PASS	1/31
HB 309	Requiring protest of any tax or license be on portions deemed unlawful; that portion only to be deposited in protest fund; amend...	1/20	South	1/27	DO PASS	2/2

TAXATION COMMITTEE

45 Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 321	To limit DOR's obligation to compute or levy a tax on any new taxing jurisdiction created after Jan. 1 of each year.	1/21	O'Keefe	1/28	DO PASS	1/28
HB 324	To provide an equitable method for assessments levied against corner lot property in a SID.	1/21	Harrington	1/28	AND AS SO AMENDED DO PASS	2/4
HB 332	An act imposing a temporary roll-back on statutory mill levies in the laws of Montana until 1979.	1/21	J.B.Uhde	Not Heard	HELD IN COMTE	
HB 333	To generally revise Montana's inheritance tax; increasing exemptions annually; amending sections...	1/21	Halvorson	1/28	TABLED 3/25	
HB 340	Providing portion of fuel tax for development and maintenance of snowmobile facilities; amending section 32-2601.	1/22	R. Baeth	1/29	AS SO AMENDED, DO PASS -	2/2
HB 345	Amend 84-1509; provide affiliated corporations privilege of filing consolidated returns & providing an immediate effective date.	1/22	Porter	1/28	AND AS SO AMENDED DO PASS	2/4

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 358	Moves livestock & unprocessed livestock products from Class 3 to Class 7; amend sec. 84-301.	1/22	Bengston	1/26	HELD IN COMTE	
HB 362	Requiring County Treasurers to include additional information in property tax notices to taxpayers; amending sec. 84-4101.	1/22	Pistoria	1/29	DO NOT PASS	2/9
HB 379	Requiring assessment of a camper when the motor vehicle is assessed; amend. sec. 53-647 & 84-406.	1/22	Teague	1/27	AS SO AMENDED DO PASS	1/31
HB 383	To exempt all teacher retirement benefits from income tax; amend. sec. 84-4905.	1/22	Jack B. Uhde	1/31	DO NOT PASS	1/31
HB 386	To round off motor fuels taxes to the next highest tenth of a cent; amend. sec. 84-1832.1 & 1847.	1/22	Lund	1/31	Tabled 2/7	
HB 389	To impose a gross receipts assessment on passenger tramway operators in Montana & providing an immediate effective date.	1/22	Scully	1/31	AS SO AMENDED DO PASS	2/10

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 398	Repeal 84-437.1 - 84-437.6 & 84-437.8 - 84-437.10 relating to rollback taxation procedures for agricultural land.	2/11	Fabrega	1/17	AS AMENDED DO NOT PASS	3/4
HB 423	Authorizing slot machines, licensing & taxing with proceeds to go to counties to replace auto personal property license tax, & that act be presented to voters.	2/11	O'Connell	1/15	DO NOT PASS	2/22
HB 454	Legalizing certain gambling; creating Mont. gaming control board; duties & powers; fees & taxes, etc.; local option elec.	2/11	O'Connell	1/16	Held in committee at request of sponsor	---
HB 482	Providing for coal tax trust fund within the unified investment program; directing investment in Montana residential mortgages; amend secs.	2/25	Fabrega	---	From B&I 2/25 (As amended by B&I) DO PASS	3/27

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 401	To establish a schedule of fixed fees in lieu of ad valorem personal property taxes on certain recreational vehicles.	1/22	Menahan	1/31	DO NOT PASS	1/31
HB 402	Providing for collection of delinquent taxes owed by corporations delinquent in filing their annual corporate report; amend. 87-136.	1/22	Menahan	1/31	DO PASS	1/31
HB 412	Reclassify raw materials of non-renewable natural resources & work in progress from class 7 to class 4 for taxation purposes; amend 84-301.	1/24	Meloy	2/1	AND AS SO AMENDED DO PASS	2/4
HB 415	To exempt from tax buildings on airport lands owned by a public airport authority & leased to private interests; amend 84-207.	1/24	Lynch	1/28	DO PASS	1/28
HB 422	To incorporate federal changes of subchapter S corporations contained in tax reform act of 1976; amend 84-1501.1 & 84-1501.2	1/24	Ramirez	2/1	AS SO AMENDED, DO PASS	2/2
HB 434	To include sprinkler irrigation systems in class 7 for 3 years after their purchase; amend 84-301.	1/24	Williams	2/1	AS AMENDED DO PASS	2/23

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 469	Limiting the circumstances under which statute of limitations on deficiency assessments for corporation license or individual income taxes may be waived; amend sec.	1/24	Fabrega	2/2	DO NOT PASS	2/2
HB 481	Relating to collection of annual license tax fee on gas powered motor vehicles; providing for annual license tax, prorated $\frac{1}{4}$ and payable $\frac{1}{4}$, $\frac{1}{2}$, or annually; amend.	1/24	Lien	2/2	DO PASS	2/4
HB 474	Repealing sec. 84-4907.2 which exempts military pay from income tax.	1/24	Huennekens	2/1	DO NOT PASS	2/2
HB 501	Increase standard deduction & provide alternative deduction for low-income & elderly; increase personal exemptions; repealing... to repeal surtax; effective date.	1/25	Vincent	Not heard	HELD IN COMTE	
HB 507	To place railroad property in class 4 to bring Montana property tax laws into compliance with section 306 of public law 94-210; amend 84-301.	1/25	Dassinger	2/2	DO NOT PASS	2/2
HB 517	Allocating 30% of income of the coal severance tax trust fund to education.	1/25	Bengtson	----	TO APPROPRIATIONS COMMITTEE	1/25

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 516	Amend 60-145 to provide for credit- ing interest & income from oil producers license tax to the board of oil & gas conservation acct; provide immediate effective date.	2/19 fr. Appr.	Underdal	2/23	DO PASS	2/23
HB 553	To encourage natural gas explora- tion by exempting production con- sumed in Montana from net proceeds tax for 2 years; effective date.	2/24	Driscoll	No hearing	DO NOT PASS	2/25

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 518	To permit licensed wholesaler, subjobber, retailer, or vendor to sell cigarettes to a resident or nonresident person, wholesaler, subjobber, retailer, vendor who is exempt from state cig. taxation.	1/25	Waldron	2/2	AND AS SO AMENDED DO PASS	2/4
HB 527	Additional \$10 fee to be charged when motor vehicle is registered; distributing fees so cities get 100% of fees collected from city owners; changing use of city road fund moneys; amend. sections...	1/26	Fagg	2/3	AS SO AMENDED DO PASS	2/16
HB 531	Establishing a strip-mined land reclamation research account & allocating 1/4 of 1% of coal tax.	1/26	Lien	2/3	DO PASS DO PASS	2/10 2/3
HB 551	To allow business inventories to be reported for property tax purposes as they are reported to IRS.	1/26	Teague	2/3	DO PASS	2/3
HB 552	To extend tax incentives to new or expanded business investment in counties of declining population; amend sections....	1/26	Dassinger	2/4	AS AMENDED DO PASS	3/3
HB 555	Authorizing nickel-operated pinball machines, providing for licensure & distribution of license revenue, & exempting such machines from general gambling laws.	1/28	Ellis	2/17 & 2/18	DO NOT PASS	2/25

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 575	Reallocate local gov't. share of liquor license tax; designating county gov. body budgeting authority; providing for alcoholism treatment; amend. sec.	1/29	Kessler	2/4	DEAD AS OF PASSAGE OF HB 627 - 3/11	
HB 576	To amend Homestead Tax Relief Act & method of making refunds to homeowners; providing effective date.	1/29	Fabrega	2/1	DO NOT PASS	2/9
HB 583	To clarify accrual characteristics of corporation license tax; amend section 84-1501.	1/29	Ramirez	2/7	Tabled for amendments - 2/7 AS AMENDED DO PASS	2/22
HB 584	To authorize DOR to enter into closing agreements relating to taxes imposed by chapters 15, 49, 69 of Title 84.	1/29	Ramirez	2/7	AS SO AMENDED, DO PASS	2/7
HB 586	To establish a 1-mill levy on the assessed value of all livestock to provide funding for the Dept. of Livestock; amend secs.	1/29	Estenson	2/3	DO PASS	2/3
HB 591	To define basis of assessment of business inventories	1/29	Fabrega	2/7	AS SO AMENDED DO PASS	2/10

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 595	Authorizing means of financing costs of urban renewal projects thru issuance of bonds & segregation & application of tax increment; amending...repealing...	1/29	Fagg	2/8	DO PASS AS AMENDED DO PASS	2/10 2/23
HB 599	To allow an investment credit against individual income tax; providing effective date.	1/29	Lien	2/8	AS AMENDED DO PASS	2/22
HB 603	To tax alcoholic beverages to fund state & local responsibilities under the alcoholism treatment & rehabilitation laws; amend...	1/29	Fabrega	2/4	Dead on passage of HB 627 - 3/11	
HB 606	Defining all-terrain vehicle, requiring registration; providing annual use permit; establishing operation & safety requirements.	1/29	Waldron	2/8	TABLED 2/9	
HB 610	Or To provide for/change fees etc. for dept. of professional & occupational licensing; define reciprocity eligibility; provide no fee for licensed massage therapists...	1/29	Manuel (by request dept. of licensing)	None	Referred to another committee	2/1
HB 613	Appropriate \$250,000 from general fund for Mont. tax reform commission; creating such a commission & directing study of all aspects of Montana taxation policy.	1/29	Halvorson	2/3	DO NOT PASS	2/10

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 616	Clarifying tax-exempt status of property of nonprofit cemetery Assoc. Inc. & operated pursuant to Title 9, Chapter 1.	2/11	Fabrega	2/15	DO PASS	2/15
HB 617	Clarifying tax-exempt status of property of nonprofit cemetery assoc. inc. & operated pursuant to Title 9, chapter 1.	2/11	Fabrega	2/15	DO PASS	2/15
HB 627	Amend uniform alcoholism intoxication act, establish division of alcohol & drug dependency; increasing tax on alcoholic beverages; amend secs.	2/23	W. Baeth	Heard in Highway Comte	AS AMENDED DO PASS	3/11
HB 689	To allow an investment credit against corporation license taxes for coal-fired boilers installed to replace oil- and gas-fired boilers.	2/24	Frates	No hearing	AS AMENDED DO PASS	3/4

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45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 635	To increase the amount of money deposited to state park account in earmarked fund from gas dealers' license tax; amend sec...	2/1	Fagg	2/8	DO PASS	2/10
HB 637	Amend 84-1835 to provide a 2% credit to special fuel dealers for shrinkage, spillage & leakage of special fuels	2/1	Seifert	2/8	AS SO AMENDED, DO PASS	2/11
HB 640	Raising fees payable by licensed vehicle dealers; transferring dealer license fee provisions to new section; amend secs...	2/1	Day	2/9	Transferred to Clerk's office	2/7
HB 630	To revise & clarify MELDA; repeal 84-7502 - 84-7526; enact new secs. in lieu thereof; effective date.	2/1	Fagg	2/7	AS AMENDED DO PASS	3/23
HB 655	Including convention centers in class 7 new industrial property; amend 84-301.	2/2	Seifert by Request	2/9	DO NOT PASS	2/10
HB 680	Amend 1-501 & 84-1847, setting aviation fuel tax at 3½% of cost at refinery; provide 43% be re-served for loans & grants to loc. gov'ts for aeronautical purposes	2/3	Burnett	2/10	DO NOT PASS	3/3

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45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 681	To exclude retailers from many of the provisions of the cig sales act transfer administration from DOR to Business regulation; amend secs.	2/3	Waldron	2/21	DO NOT PASS	2/25
HB 706	Provide reduced tax rate for additions & renovations to existing improvements & to change existing provisions of class 9 classification; amend secs.	2/4	Sivertsen	2/10	DO PASS	2/22
HB 712	Authorizing local governments to impose a wheel tax on motor vehicles to derive revenue for construction and reconstruction of streets.	2/7	Fagg	2/10	TABLED - 2/11	
HB 728	Providing an income tax exemption for parents of a handicapped child.	2/9	Vincent	2/14	AS AMENDED DO PASS	2/17
HB 735	To impose bank share tax on bank; provide deduction for propert. exempt for bank share tax purposes; to provide for equalization of value of bank shares for tax purposes.	2/9	Scully	2/21	AS AMENDED DO PASS	3/17
HB 737	To provide for classification & basis for taxation of recreational vehicles owned by certain senior citizens.	2/9	Huennekens	2/14	AS AMENDED DO PASS	2/17

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 743	To allow fees paid to employment agency as a deduction from state income taxes; amend 84-4906	2/9	Ramirez	2/14	DO PASS	2/14
HB 699	To allow foundation program levies to float below currently mandated levels; delayed effective date & an interim legislative study prior to such date; amend secs.	Ret'd. to Comte. 3/10 2/10 Marks		--- 2/14	AS AMENDED DO PASS AS AMENDED DO PASS AS SO AMENDED DO PASS (Ret'd to Comte 2/22)	3/11 3/4 2/16
HB 755	Revising laws relating to taxation of livestock; amend. secs.	2/10	Conroy	2/15	DO PASS	2/23
HB 757	To raise per capita license fee on sheep; amend sec. 46-2102	2/11	Lien	2/17	AS AMENDED DO PASS	2/17
HB 773	To create a legislative revenue oversight committee & prescribing its functions.	2/12	Huennekens	2/17	DO PASS	2/22
HB 775	To place levy for elementary district retirement funds against school district rather than the county; amend 75-7204	2/12	Mular	2/18	DO NOT PASS	2/22

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 783	Allowing household and dependent care services incurred as employment-related expenses to be deducted in computing state income taxes; amend 84-4906.	2/15	Bradley	2/21	DO NOT PASS	3/4
HB 817	Replace ad valorem tax on bank stock shares & moneyed capital of B&Loan or S&Loan Assocs. with an ad valorem tax on bank deposits & S&L or BL Assoc. withdrawable shares; amend & repeal & effective date.	2/18	Teague	2/21	TABLED 3/16	
HB 754	Coal trust fund within unified investment program; invest fund in securities promoting energy conservation & alternative energy.	3/7	Meloy	Fr. Nat. Res.	AS AMENDED DO PASS	3/29
HB 824	Appropriate funds so DOR can reduce appraised value of improvements to real property valued by 1972 dept. appraisal manual; date.	3/8	Gould	3/14	TABLED 3/16	
HB 825	Providing electors vote on an amendment to Constitution to retain interest on coal tax trust fund until 2001, voting in 2000 to determine disposition of accumulated interest.	3/9	Driscoll	3/14	DO NOT PASS	3/25

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HJR 69	Urging a comprehensive study of Montana's tax structure be undertaken & its findings correlated with earlier studies.	2/12	Tower	2/17	DO PASS	2/22
HJR 98	Proposing an interim study of property tax classification system to be presented to with recommendations to 46th.	3/31	Williams	4/6	DO PASS	4/6
HJR 99	Requesting a joint committee to undertake a study of alternative methods of taxing financial institutions.	3/31	Williams	4/6	DO PASS	4/6

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 9	General revision of laws relating to gambling.	1/24	Graham	2/1	BE CONCURRED IN	2/2
SB 79	To exempt passenger autos from requirements for special fuel dealers' license; amend 84-1833.	1/26	Regan	3/7	BE CONCURRED IN	3/8
SB 65	To exempt building and appurtenant land of certain community service organizations from property taxation.	1/28	Turnage	3/8	AS AMENDED BE CONCURRED IN	3/30
SB 100	Amend sections 84-4939 & 84-4940 relating to estimated tax by specifying no penalty provisions.	2/1	Turnage	3/11	BE CONCURRED IN	4/4
SB 118	Change first & last meeting date for co. tax appeals boards, terms of appointment of co. board members, extending session, changing date for transmittals; amend secs.	2/1	McOmber	3/11	AS AMENDED BE CONCURRED IN	3/22
SB 87	Provide for deduction of corporate charitable contributions & gifts in computing net income for corp. license tax; amend 84-1502.	2/3	Lowe	3/11	NOT BE CONCURRED IN	3/29

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 97	To clarify definition of bingo to exclude keno and other games duplicating bingo by use of electronics devices or machines; amend 62-716.	2/15	Brown	3/21	As amended BE CONCURRED IN - 3/29 Reconsidered 3/30 AS AMENDED BE NOT CONCURRED IN	3/31
SB 102	Establishing method of assessing swine after 1976; enacting a new R.C.M. section & amending 84-202.	2/19	Jergeson	3/9	CONCURRED IN	3/29
SB 44	To bring coal tax formula into compliance with constitution creating a trust fund; revising percentages to Local Gov'ts. & state programs; amend secs.	2/21	Manning	3/9	AS AMENDED BE CONCURRED IN	4/11
SB 121	To submit to electors amendments to Article 8 to return property tax assessment situated within a county to the county government.	2/22	M.E.Smith	3/22	NOT BE CONCURRED IN	4/5
SB 74	To repeal sections 84-7501 thru 84-7526 - The Montana Economic Land Development Act.	3/3	Story		HELD IN COMTE - 4/6	
SB 177	General revision of laws relating to snowmobiles; nonresident temporary-use permits; repealing 53-1024.	3/2	Dunkle	3/21	AS AMENDED BE CONCURRED IN	4/5

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 129	Provide financial support for the Montana University System.	2/4	Hims1	3/18	BE CONCURRED IN	4/4
SB 130	Continue funding public educational institutions subject to board of Regents by a levy of not over 6 mills on all taxable property each year for 10 years & voters to vote on act.	2/4	Hims1	3/18	AS AMENDED BE CONCURRED IN	4/4
SB 137	To allow waiver of monthly special fuel user's tax return for user who has annual tax liability of \$100 or less; amend sec.	2/7	Mathers	3/7	BE CONCURRED IN	4/4
SB 155	To exempt property of irrigation districts from taxation by state, county or municipalities.	2/8	Hazelbaker	3/8	NOT BE CONCURRED IN	4/7
SB 112	Repealing 84-6301 thru 84-6308 relating to importer's tax on gasoline purchased outside state & used in the state.	2/9	Mathers	3/10	CONCURRED IN	3/29
SB 145	Require payment by DOR of court costs & atty's fees to taxpayers prevailing on a decision of Co. tax appeal board, state tax appeal board, district court or supreme court.	2/16	Lockrem	3/10	NOT BE CONCURRED IN	4/5

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 159	To exempt one-half of a small coal producer's gross proceeds from property taxation.	2/16	Towe	3/9	BE CONCURRED IN	3/8
SB 251	To include sprinklers in list of irrigation & drainage facilities taxed as facilities of federal & state governments; amend 84-206.	2/26	Manley	3/23	AS AMENDED NOT BE CONCURRED IN	4/7
SB 252	To change date for filing railroad assessment statements; amend sec.	2/24	Turnage	3/22	TABLED - 4/5 AS AMENDED BE CONCURRED IN	4/7
SB 193	Providing a fee in lieu of personal property tax on certain motor vehicles; registration fee of \$10; eliminating new car sales tax; amending, repealing; date.	3/3	Mathers	3/10	AS AMENDED BE NOT CONCURRED IN	4/11
SB 181	Amending courtesy permit for special fuel recreational vehicles; amend 84-1833.	2/18	Mathers	3/7	BE CONCURRED IN	3/8
SB 150	Providing for payment of interest & attorneys' fees for recovery of taxes paid under protest; amend 84-4502.	2/18	Dunkle	3/24	BE CONCURRED IN	4/5

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 211	To provide for assessment and taxation of severed mineral interests; amending 84-429.	3/29	Towe	4/1	NOT BE CONCURRED IN Ret'd. to Comte 4/5 Not reconsidered	4/5 4/6
SB 167	Providing incentives for the installation of solar or other non-fossil forms of energy generation.	4/13	Rasmussen	--	BE CONCURRED IN	4/16

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 309	Royalty interests may be required to share burden of resource indemnity trust tax on a pro rata basis & exempting gov't. royalties from such tax; amend. 84-7006.	3/3	Mathers	3/21	BE CONCURRED IN	4/6
SB 384	Providing 6-mill or less voted levy for hospital district purposes; amend secs.	3/3	McOmber	3/18	BE CONCURRED IN	4/6
SB 352	Allow 5-year income averaging for state income tax purposes; providing effective date.	3/14	Jergeson	3/22	NOT BE CONCURRED IN	4/7
SB 350	Providing for establishment of full market value of new or expanded business real property over a period of 5 years.	3/18	Stephens	3/24	NOT BE CONCURRED IN	4/6
SB 31	To implement recommendations of interim subcommittee on taxation, revising & updating Montana inheritance tax regarding joint estates & exemptions.	3/19	Watt	3/23	AS AMENDED BE CONCURRED IN	4/7
SB 431	To provide for allocation of income earned from a business jointly owned by spouses.	3/19	Jergeson	3/24	NOT BE CONCURRED IN	4/7

TAXATION COMMITTEE

45TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SJR 2	Requesting standing committee to study best means of promoting good quality middle & lower income housing thru use of coal trust funds & recommend to 46th legislature.	2/4	Watt	3/11	BE CONCURRED IN	4/4
SJR 29	For a study of taxation of forest lands, considering alternative systems, including a timber tax as replacement for ad valorem system of taxing forest lands.	2/26	Brown	3/23	BE CONCURRED IN	4/6
SJR 44	Requesting expansion of the study on coal tax trust fund investments to include the feasibility of an agricultural land bank.	4/9	Towe	Informal	BE CONCURRED IN	4/11