

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

January 5, 1977

The second meeting of the Taxation Committee was called to order on the above date in Room 415 of the State Capitol Building by Chairman Mathers at 8:35 a.m.

ROLL CALL: Roll call found all members present.

The meeting was opened by Chairman Mathers who introduced William Groff, Director of the Department of Revenue, who presented a list of bills the Department hopes to bring before the Legislature. Mr. Groff then went through the list, explaining each of the bills briefly, stating also there may be several additional bills. He introduced Dennis Burr, also from the Department, who assisted in explaining several of the bills.


Chairman Mathers invited questions from the committee members in regard to the bills under discussion and members questioned both Mr. Groff and Mr. Burr, as well as Larry Lewis, also of the Department of Revenue.

A number of the bills were strictly to clarify implementation and little explanation was needed. However, several of the bills elicited further discussion and interpretation and Bob Cochrane, Dept. of Rev., also contributed to the discussion.

There was considerable discussion on some proposed legislation, particularly the Tax Relief Bill, taxes on gambling equipment. One of the major issues the committee will face again this session will be the reclassification of property as is being done by the Department in Montana. There was considerable discussion in this regard and members questioned the Department's method of reclassification, time schedule for implementing new classifications and how tax appraisals were determined for various locales. Members also questioned Department representatives on training for the appraisers and if the appraisers had credentials which showed them to be qualified appraisers. Sen. Goodover mentioned the fact that he wondered about qualified appraisers in his constituency.

Roger Tippy, Legal Counsel, also asked several questions regarding the policies of the Department on bank taxing, the Marshall Swift appraisal service for community property, also the auto manuals. There followed a discussion on these matters by members of the committee and the Department of Revenue.

Following this general discussion Chairman Mathers asked for a move for adjournment, made by Sen. Goodover, seconded by Sen. Healy. Meeting adjourned at 10:30 a.m.


WILLIAM MATHERS

CHAIRMAN