

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

February 14, 1977

The twenty-third 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 8:40 a.m.

ROLL CALL: Roll call found all the members present.

Chairman Mathers brought the executive action meeting to order by first asking the committee to consider SB251, already heard by them. There followed a brief discussion of the bill and Chairman Mathers briefly explained the bill for the benefit of several committee members who were absent from the hearing. The bill, to exempt sprinkler systems from property tax, was compared to HB434 which puts the systems in the class 7 rate. They discussed the necessity of further defining 'sprinkler systems' to include the actual machinery, that it must be installed on the farm, that it must include that portion that is buried underground. The amendments were discussed and accepted by the committee and Roger Tippy will prepare them for the committee to see at the next meeting.

DISPOSITION: Sen. Turnage Moved the Amendments, as specified above, to SB251. The motion was seconded and carried. Note for the record that Sen. Roskie voted "No."

The Chairman next asked the committee to consider SB66, also heard previously by the committee. There followed some discussion on the bill and Sen. Towe again gave his reasons for sponsoring the legislation.

DISPOSITION: Sen. Towe Moved SB66 Do Pass. Sen. Goodover then made a Substitute Motion that SB66 Do Not Pass. A roll call vote was taken which resulted in a 7-2 vote, see attached.

Before the vote, a discussion was held and Sen. Goodover again repeated his reasons for opposing the bill. He stated he did not feel we should legislate for separateness for any particular group and that if a group wants the benefits that are available in Montana, they should also pay the price, through taxation. Sen. Towe felt the bill would do this, by labeling them as governmental units. He said he felt the tax and restrictions set by the Indian tribes on some reservations could be compared to those restrictions or ordinances that are enacted in cities in the state, requiring out-of-town residents to abide by the law while visiting that city. Sen. Turnage responded to this by saying that on the contrary, each town or city in the state is under the umbrella of the state of Montana, and are ultimately answerable to the laws of the state, whereas the Indians claim sovereignty and, in court, claim no alliance to any larger governmental unit, thus are not answerable to taxes levied by county, state or federal governments.

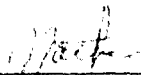
Sen. Roskie said although he had empathy for the problems of some of the tribes, he did not feel that additional money would help solve the problems that exist.

DISPOSITION: Sen. Towe Moved SB319 Do Pass. Following his motion, further discussion on the bills was held and the possibility of taxing coal mined on the reservation was raised. It was thought that such a tax would be most difficult to collect, as members compared it to the cigarette tax, as an example. It was thought that if there was an attempt made to tax the tribes they would challenge such levy in the courts.

Sen. Turnage then made a Substitute Motion that SB319 Do Not Pass. The motion carried by a 7-2 vote, see roll call vote attached.

Following disposition of this bill the Chairman called for a motion to adjourn.

ADJOURN: Sen. Watt moved the meeting adjourn and this motion carried unanimously.



WILLIAM MATHERS

CHAIRMAN

SENATE COMMITTEE TAXATION

Date 2/14/77 Sen. Bill No. 66 Time 9:

NAME	YES	NO
SEN. WATT		✓
SEN. BROWN	✓	
SEN. GOODOVER	✓	
SEN. HEALY	✓	
SEN. MANNING	<i>pass for name</i>	
SEN. NORMAN		
SEN. ROSKIE	✓	
SEN. TOWE		✓
SEN. TURNAGE	✓	
CHAIRMAN MATHERS	✓	

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Nita Fjeseth
Secretary

William L. Mathers
Chairman

Motion: Do Not Pass

(include enough information on motion--put with yellow copy of committee report.)

SENATE COMMITTEE TAXATION

Date 2/14/77 Sen. Bill No. 319 Time 9:

NAME	YES	NO
SEN. WATT		✓
SEN. BROWN	✓	
SEN. GOODOVER	✓	
SEN. HEALY	✓	
SEN. MANNING	<i>pass</i>	
SEN. NORMAN	✓	
SEN. ROSKIE	✓	
SEN. TOWE		✓
SEN. TURNAGE	✓	
CHAIRMAN MATHERS	✓	
	7	2

Nita Fjeseth
Secretary

William L. Mathers
Chairman

Motion: do Not Pass

(include enough information on motion--put with yellow copy of committee report.)

STANDING COMMITTEE REPORT

February 14 19 77

MR. **PRESIDENT**

We, your committee on **TAXATION**

having had under consideration **SENATE** Bill No. **66**

Respectfully report as follows: That **SENATE** Bill No. **66**

DO NOT PASS
DO NOT PASS

P.A.

STANDING COMMITTEE REPORT

February 14⁹ 77

MR. PRESIDENT

We, your committee on TAXATION

having had under consideration SENATE Bill No. 319

Respectfully report as follows: That SENATE Bill No. 319

DO NOT PASS

~~DO PASS~~

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