

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

March 9, 1977

The thirty-seventh meeting of the Taxation Committee was called to order on the above date in Room 415 of the State Capitol Building by Chairman Mathers.

ROLL CALL: Roll call found all members present but Sen. Healy.

There were no witnesses present.

CONSIDERATION OF HOUSE BILL 89: Rep. Day, Dist. 54, stated the bill dealt with payment of taxes on mobile homes and said the present method of billing these homeowners resulted in their being included on a list of delinquent taxpayers and if his bill were passed it would permit the homeowners time to receive tax notices and pay their tax bills, thus avoiding extra work for county treasurers and homeowners would avoid being listed on the delinquent list.

There were no other proponents or opponents present and after questions by the committee, they agreed to move the bill.

DISPOSITION: Sen. Towe Moved HB89 Be Concurred In. The motion carried unanimously. Note absence of Sen. Healy

CONSIDERATION OF HOUSE BILL 113: Rep. Ellis said his bill would put the responsibility of the payment of taxes on the mover as well as the mobile home owner, and thus less chance such homes could evade the county taxes. He said from 10 to 12% of trailer taxes in Missoula County were delinquent and this amounted to a fair amount so he thought his legislation would be of benefit to the counties.

Following his presentation the Chairman asked for other witnesses and there being none, called for questions from the committee. After some discussion they agreed that the penalty for moving the trailer, as written in the bill, should be changed to a misdemeanor and this amendment was moved.

Sen. Towe moved amendments #1 and 2, as in attached report; motion carried.

DISPOSITION: Sen. Towe then Moved HB113 As Amended, Be Concurred In. This motion also carried unanimously.

CONSIDERATION OF HOUSE BILL 288: Rep. Quilici presented his bill, also dealing with the tax on camper tops, but said his bill relates to only small toppers on pickups, often used to cover tools, etc., and the bill had been amended to include tops under 300 lbs., thus leaving camper tax law intact. He said further that the tax on such small toppers was so minor as to be

negligible and collecting such tax was more work than the revenues realized.

After some additional discussion by the committee and several questions regarding present law, the bill was moved.

DISPOSITION: Sen. Turnage Moved HB288 Be Concurred In. This motion was carried unanimously.

CONSIDERATION OF HOUSE BILL 379: This bill was similar to HB288 and the two bills were compared by the committee with the thought of combining them. They chose instead, however, to pass them out of the committee separately, through first amending this bill as on the committee report, attached. Rep. Teague was not present to explain his bill but the committee felt as it was scheduled, they should discuss it and act upon it if possible.

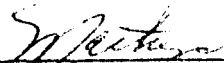
Sen. Towe moved to amend HB379 in the title omitting Truck Canopy Cover Or Topper, and in the body of the bill as it appears. Also, Sen. Towe moved to amend the bill so an owner may apply for the tax decal or not, if the camper is not in use. The motions were passed unanimously by the committee.

DISPOSITION: Sen. Towe then Moved HB379 As Amended, Be Concurred In. This motion carried unanimously.

The Chairman then asked the committee their feelings on having a committee bill written which would tax bank loans. Sen. Turnage made a motion to authorize a committee to prepare a committee bill which would address this problem. His motion was seconded by Sen. Goodover, and carried. The members stated their tentative approval of such a bill, several of them reserving the right to vote either for or against the bill as they wished, after the bill was written.

They further discussed the bill and Mr. Tippy, Legislative Attorney, was instructed to draw up the bill for the committee's approval or disapproval.

Due to hearings in the House involving a number of the committee, the meeting adjourned at 9:00 a.m.



WILLIAM MATHERS CHAIRMAN

STANDING COMMITTEE REPORT

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MR. PRESIDENT

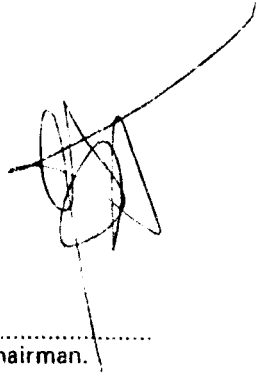
We, your committee on TAXATION

having had under consideration HOUSE Bill No. 89

Respectfully report as follows: That HOUSE Bill No. 89

BE CONCURRED IN

~~DOX PASSX~~



STANDING COMMITTEE REPORT

March 9 19 77

MR. PRESIDENT

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 113

Respectfully report as follows: That HOUSE Bill No. 113,

third reading bill, be amended as follows:

1. Amend the title, line 7.

Following: "PENALTY"

Strike: "AND INTEREST"

2. Amend page 1, line 18, section 1, through line 1, page 2.

Following: "unpaid"

Strike: "becomes liable for a penalty equal to the amount of tax due on that mobile home. Upon learning that a mobile home on which taxes are due has been moved, the county treasurer shall send notice to the person, business, or corporation that moved the mobile home, stating the amount of penalty owed. This penalty is due within 15 days of the notice. If the penalty is not paid within this period, it shall draw interest at the rate of 2/3 of 1% a month"

Insert: "is guilty of a misdemeanor"

AND AS SO AMENDED,
BE CONCURRED IN

EXTRA



STANDING COMMITTEE REPORT

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MR. **PRESIDENT**

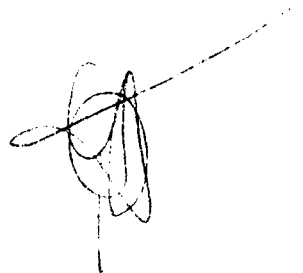
We, your committee on **TAXATION**

having had under consideration **HOUSE** Bill No. **288**

Respectfully report as follows: That **HOUSE** Bill No. **288**

BE CONCURRED IN

~~DONALD~~



STANDING COMMITTEE REPORT

March 9 19 77

MR. **PRESIDENT**

We, your committee on **TAXATION**

having had under consideration **HOUSE** Bill No. **379**

Respectfully report as follows: That **HOUSE** Bill No. **379**,

third reading bill, be amended as follows:

1. Amend the title, line 6.

Following: "TO"

Strike: "REQUIRE"

Insert: "permit"

2. Amend the title, line 7.

Following: "CAMPER"

Strike: "TRUCK CANOPY COVER, OR TOPPER"

3. Amend the title, lines 8 and 9.

Following: "CAMPER"

Strike: "TRUCK CANOPY COVER, OR TOPPER"

4. Amend page 1, section 1, line 16.

Following: "Application"

Strike: "must"

Insert: "may"

~~DE-2X88~~ 5. Amend page 1, section 1, lines 20 and 21.

Following: "camper"

Strike: "TRUCK CANOPY COVER, OR TOPPER"

CONTINUED

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6. Amend page 3, section 2, line 21.
Following: "camper"
Strike: ", TRUCK CANOPY COVER, OR TOPPER"

AND AS AMENDED,
BE CONCURRED IN

WILLIAM MATHERS CHAIRMAN

