

TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 11	To raise personal income tax exemptions & raise minimum income requirements for filing returns; amend 15-30-112 and 142, MCA; provide effective date.	1/5/79	K. Keyser	3/16	DO NOT PASS	3/27
HB 20	Amend 69-3-501; provide certain utilities derive minimum revenue to enable issuance of securities & creation of liens by utility to regulation by public service commission.	1/5/79	R. Dozier	1/10	DO PASS 1/11 Held for consent calendar info	1/12
HB 53	Amend 39-51-1108, MCA, changing method of determining taxable wage base; provide effective date; retroactive application.	1/5/79		Transferred to Labor Committee		1/9
HB 60	Increase license tax on aviation fuel \$.02 gal. & to create revolving account for loans, grants, navigational aids to local govts. for aeronautical purposes; amend 67-1-301 and 15-70-204, MCA.	1/5/79	H. Fagg	1/15	DO PASS	2/1
HB 63	Increase gasoline license tax; tax on diesel fuel & volatile liquids by \$.01; amend 15-70-204 and 321, MCA.	1/5/79	E. N. Dassinger	1/12	DO PASS AS AMEND 2/2 Ret'd to Cmte 2/5 (Stmt. of Intent) Out w/Statement	2/3 2/9
HB 64	To vary tax on nonaviation gasoline up to \$.02/gal. contingent upon usage; amend 15-70-204, MCA.	1/5	E. N. Dassinger	1/12	DO NOT PASS AS AMENDED Returned to Committee - Passed Out with No Recommendation - Tie Vote	1/23 3/26

TAXATION COMMITTEE

Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 72	Amend 15-30-121, MCA, allowing deduction for child & dependent care expenses paid to relatives under certain circumstances; providing effective date.	1/5	Arlyne Reichert	1/9 Heard 1/9	DO PASS 1/1 Held for Fiscal Note DO PASS AS AMENDED 1/16	1/16
HB 73	Amend 15-30-111, MCA, revising definition of adjusted gross income; clarifying interest income; allowing salaries paid to be deducted from AGI; effective date; retroactive application	1/5	W.J.Fabrega	1/9 Heard 1/9	1/11 DO PASS AS AMENDED Held for Fiscal Note 1/18	1/18
HB 80	Taxing unrelated business income of exempt corporations as any other corporate income; amend 15-31-102 MCA; provide effective date.	1/8	E.N.Dassinger	1/12	DO PASS AS AMENDED	1/22/79
HB 85	Create and prescribe functions of a revenue oversight committee; amend 2-4-402 and 306, MCA; provide effective date	1/8	H.Huennekens	1/11	DO PASS 1/15	1/15
HB 86	Generally revise and clarify taxation of income of estates & trusts; amend 15-30-135, MCA; provide effective date.	1/8	H. Huennekens	1/11	TABLED 1/11	
HB 94	To revise & clarify law relating to allowance of investment credit for certain depreciable property against individual income or corporation license & income taxes; amending 15-30-161, etc.; eff. date	1/10	K. Nordtbedt	1/15	AS AMENDED DO PASS 1/25 - Reconsider 1/26 - New F.N. As Amended Do Pass	2/9

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 102	Extending Class 15 property tax classification to persons meeting income limitations of that class; amend 15-6-116, MCA; and providing effective date.	1/11	Dassinger, et al	1/16	Returned to Chief Clerk	4/23
HB 106	Providing funds for preservation and management of nongame wildlife in Montana; amend 87-5-102, MCA.	1/11	Kessler, et al	1/15	Ret'd to Cmte 2/15 AS AMENDED DO PASS Returned to Cmte 1/22	1/17
HB 128	Amend 15-30-149, MCA, to extend, under certain circumstances, period in which refunds may be made by Dept. of Revenue for overpayment of income tax; immediate effective date.	1/12	Harrington	1/16	DO PASS	2/1
HB 137	Reducing taxable percentage on motor vehicles to 10%; amend 15-6-110 & 15-8-111, MCA; and providing a delayed effective date.	1/12	Harrington, et al	1/16	AS AMENDED DO PASS	3/24
HB 141	Amend 15-50-204, MCA, to increase public contractors' license fees.	1/13	Nordtvedt	1/18	AS AMENDED DO PASS	1/31
HB 149	Requiring Dept. of Institutions to make payment in lieu of property tax on property located on or used at state prison farm	1/13	Brand	1/22	AS AMENDED DO PASS	1/31

HB 106 ret'd to Cmte 2/15. AS AMENDED DO PASS WITHOUT RECOMMENDATION-TIE 2/10 VOTE
Tabled 2/21

TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 150	Changing methods of taxation on banks & S&L Assoc. for local govts. Removing corporation license tax exemption for interest from state & local obligations; repealing tax on moneyed capital & shares, etc.	1/13	Fabrega, et al	1/18	Subcommittee As Amend, Do Pass 1/25 Reconsider 1/26 Subcommittee 1/30 AS AMENDED DO PASS	3/12
HB 151	Repealing individual income tax surtax; amend 15-30-105, 162; & repealing 15-30-104, MCA	1/13	Yardley	3/16	TABLED < 3/26	
HB 154	Allowing an employee to accept the employer contribution specified in 2-18-703, MCA, toward an approved insurance policy as additional income or to reject amount specified in 2-18-703; amend 2-18-305.	1/13	Hand	1/17	DO NOT PASS	1/19
HB 158	Exempting employers from making unemployment contributions for student employees; amend 39-51-1103, MCA	1/13	South	Transferred to Labor Committee		1/15
HB 161	Allowing personal income tax deduction for 20% of rent paid on residential dwellings as portion of rent constituting property tax payments; amend 15-30-121; providing eff. date	1/13	Fabrega	1/17	DO PASS	3/27
HB 181	To generally revise and clarify laws relating to taxation: repealing 84-510, 84-6210, RCM; and 15-23-509, 15-24-401, 15-51-105, MCA	1/16	Marks	1/19	DO PASS AS AMENDED - 2/13	2/13

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 188	To reduce the number of resident/nonresident determinations to be made by DoR regarding public contractors; repeal 18-1-104, 18-1-105	1/16	Fagg	1/19	DO PASS	1/19
HB 210	Increasing cigarette tax 1¢ a pack and authorizing use of funds collected from this tax to fund a tumor registry & a telephone consumer health education project; amend 16-11-111, MCA.	1/17	Holmes	1/22	TABLED 2/2	
HB 213	At request of Revenue Oversight Committee to generally revise the property tax classification system. Amend and repeal many sections	1/17	Williams	2/12	Subcommittee 2/12 Williams, Chrmn. Fabrega, Dassinger AS AMENDED DO PASS	3/24
HB 221	Amend 15-30-122; provide for 15% standard deduction for income tax purposes for individuals and to increase maximum deduction to \$1,000 for single and \$2,000 joint.	1/17	Moore	3/16	AS AMENDED DO PASS Ret'd to Cmte; DO PASS	3/26 3/27
HB 252	To include multiple-unit housing projects w/certain criteria in class 15 for property tax purposes; amend 15-6-116; provide eff. date.	1/18	Harper	1/23	DO NOT PASS	2/1
HB 255	To exempt from income taxation private or corporate retirement benefits not in excess of certain amount; amend 15-30-111; providing an effective date.	1/18	Moore	1/23	Subcommittee 2/1 Johnson, Dozier, Underdal TABLED 2/5	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 216	To include woodburning stoves in definition of recognized nonfossil forms of energy generation, making installation eligible for tax credit; amend.; provide eff. date	1/23	Vincent et al.	1/29	TABLED 3/21 DO PASS	3/27
HB 269	Remove distinction for inheritance tax purposes between surviving joint tenant who is spouse of decedent and one who is not; amend 72-16-303.	1/25	Yardley, et al	2/2	AS AMENDED DO PASS	3/22

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 256	Revise income tax by lowering & eventually eliminating surtax; raising exemptions to \$1,000; increasing gross income limits required to file return; amending; providing a date of applicability.	1/18	Vincent	3/16	DO NOT PASS	3/27
HB 257	Amend 15-6-107 providing that agricultural land shall be taxed at 15% of assessed value in years when it remains fallow and is not cropped.	1/18	H. Robbins	2/19	TABLED 2/21	
HB 266	Requiring explanation of law governing assessment of certain ag land be printed on assessment forms; amend 15-8-302, MCA.	1/19	Hirsch	1/25	AS AMENDED DO PASS	1/25
HB 267	Exempt rights of entry from property taxation; amend 15-6-101 & 15-8-111, MCA; repeal 15-6-102, MCA	1/19	L. Hirsch	1/25	TABLED	2/1
HB 275	Providing tax relief when a residence is destroyed by a natural disaster; taxed on basis of number of days existed before destruction; amend 15-16-601, MCA.	1/19	Eudaily	1/26	TABLED ~ 3/17	
HB 283	Exempt education sponsored by certain organizations, regardless of attendance & fees from provisions of Title 20, Chapter 30; amend 20-30-102, MCA.	1/19	Mann	1/26	Transferred to Education	1/22

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 287	Revise personal income tax structure by repealing surtax, increasing exemptions, raising minimum income requirements, revising tax brackets & rates; amending, etc.	1/20	Huennekens	3/16	AS AMENDED DO PASS	3/26
HB 291	Special method of taxing agricultural land owned by nonresident aliens & foreign businesses; disallow expenses from corp. license taxes or individual taxes, etc.	1/22	Johnson	1/26	TABLED < 3/22	
HB 297	Classification of property; class 21 to contain athletic & recreational facilities; taxable percentage thereof.	2/15	Pavlovich	2/28	AS AMENDED, DO PASS	3/20
HB 299	Exempting first \$100,000 of appraised value from taxation for capital investment in nonfossil form of energy generation; excess to be placed in class 18.	1/22	Kemmis et al.	1/26	AS AMENDED DO PASS	3/22
HB 303	Requiring tax brackets, exemptions, standard deductions, minimum filing requirements be adjusted annually for inflation; amend; eff. date	1/22	Nordtvedt, et al	3/15 Rescheduled for 3/20	AS AMENDED DO PASS	3/26
HB 309	Provide adjustment of capital gains, interest income & expenditure, depreciation for inflation in calculating individual income tax liability; dept. allowance adj.	1/22	Nordtvedt	3/15 Rescheduled for 3/20	Held in Committee	

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46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 314	Provide tax incentive for energy conservation & use of alternative energy sources; amend; repealing; providing immediate effective date.	1/23	Reichert Request DoR	1/29	TABLED 3/21	
HB 319	Change general assessment day for snowmobiles from July 1 to Jan. 1; amend; repeal.	1/23	L.Hirsch	1/29	DO NOT PASS	1/29
HB 321	Convert personal exemptions under personal income tax into dependency credits against income tax liability; amend; provid. eff. date	1/23	Dassinger et al	3/16	DO NOT PASS	3/27
HB 339	Exempt residences of certain retired, widowed, or disabled persons from property taxation; amend; repealing; providing immediate effective date.	1/23	H. Robbins	1/31	TABLED 3/23	
HB 340	To change manner of payment of estate tax relating to due date & interest to conform with the manner of payment of inheritance tax; amend 72-16-909.	1/23	Ramirez	1/30	AND AS AMENDED DO PASS - 1/30	1/31
HB 344	Exempt portion of appraised value of residential dwelling that is attributable to installation of solar energy system from prop. tax for a 5-year period; eff. date.	1/24	Ramirez	3/8	TABLED 3/21	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 351	Increase coal severance tax for surface-mined coal with a heating quality of 7,000 or more BTU's from 30% to 40%; amend 15-35-103.	1/24	Pistoria	< < <	Hold Indefinitely At Request of Sponsor	
HB 363	Amend 15-30-101, providing a definition of gross income for the purposes of individual income tax.	1/24	Bertelsen	2/1	DO PASS	2/1
HB 367	Exempt wool pools from corporation license tax; amend 15-31-102; providing effective date.	1/24	Lien	1/30 Not Heard Heard 2/7	DO PASS AS AMENDED	2/7
HB 370	To provide for a prorated tax on mobile homes leaving the state.	1/24	Ramirez	2/1	DO PASS AS AMENDED	2/1
HB 371	Amend 15-8-707 to allow Co. Treas. to remove duplicate & erroneous tax assessments from county tax roll upon discovery & verification by DoR.	1/24	Ramirez	2/1	DO PASS AS AMENDED	2/16
HB 372	Repeal rollback tax on agricultural land; amend; repeal; provide immediate effective date.	1/29	Fabrega	3/9	AS AMENDED, DO NOT PASS	3/17
HB 376	Replace ad valorem tax on bank shares & S&Ls with ad valorem on	2/14	Sales	Not Heard	TABLED	2/1

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 385	Change method of assessing & taxing autos and light trucks; establishing middle book value as the basis of assessment; provide a statewide tax rate; eliminating a requirement pay prop. tax to receive disabled veteran license plates.	1/24	Fabrega	1/30	AS AMENDED DO PASS	3/24
HB 395	Energy stamp program to assist elderly & disabled of lower income in paying utility bills, etc.	1/24	Conroy, et al	3/8	DO NOT PASS	3/10
HB 397	Clarifying liability for payment of rollback tax imposed under greenbelt act; amend	1/24	Huennekens	3/9	DO PASS	3/17
HB 398	Amend 15-6-116, provide graduated tax for class 15 property, based on income of owner; effective date.	1/24	Huennekens, et al	1/31	AS AMENDED DO PASS	3/24
HB 400	Establish property tax rate for residential dwellings at 5% of true market value; require tax rate be adjusted if appraised value falls below true market value; fix tax rate for class 11 prop. @8.55%	1/24	Huennekens	1/31	TABLED < 3/24 DO PASS	3/27
HB 407	Specifically provide individuals may deduct political contributions in computing net income for individual income tax purposes; eff. date	1/25	H. Robbins	2/2	DO PASS	2/2

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46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 402	Exempt Mont. gasohol from taxation under gas license tax; long-term scale for taxation; sunset provisions.	2/14	Uhde	3/1	DO NOT PASS	3/8
HB 411	Increase hospital mill levy authorization	2/14	Lund	3/1	DO PASS	3/8
HB 470	Provide new large agricultural machinery is exempt from taxation while under a floor plan or held as business inventory for sale by a dealer.	2/15	Nathe	3/6	DO NOT PASS	3/13

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46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 427	Allocate portion of coal severance tax for library services; and appropriating funds for those services	1/27	Kemmis	3/13	DO PASS	3/24
HB 429	Regulate ownership of ag land by reporting ownership of interest; disallowing deductions from income tax & corp. tax for farm-related expenses.	1/27	Sivertsen	3/12	AS AMENDED DO PASS	3/23
HB 430	Impose excise tax on use of hotel & motel facilities; providing collection & distribution of tax; providing penalty.	1/27	Moore	2/5	DO NOT PASS	2/6
HB 433	Classify dwelling occupied by volunteer fire company member as Class 18 for property tax purposes.	1/27	Harrington	2/5	DO NOT PASS	2/6
HB 440	Allow itemized deductions to non-residents according to ratio Montana adjusted gross income bears to federal adjusted gross income.	1/27	Dassinger	2/5	TABLED 2/5	
HB 449	Eliminate tax on inflation in individual income tax by rate of tax, maximum standard deduction exemptions, minimum income requirement may vary according to cumulative inflation factor.	1/29	Uhde	3/15	Held in Committee	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 457	Requiring DoR to include in its report of property tax data for the state a breakdown of such data by county & city; amend 15-1-205	1/29	Harper	2/6	Subcommittee: 2/6 Lien & Sivertsen AS AMENDED DO PASS Ret'd to Cmte for Sol 2/9	2/9
HB 461	Revise laws & penalties relating to collection of individual income tax; attempt to evade tax is a felony; setting venue in L&C Co.; provide limitation for prosecution	1/29	Bertelsen Req. of DoR	2/6 Heard 2/6	Transferred to Judiciary Committee Back to Taxation 2/7 As Amended, DO PASS	2/6 3/17
HB 462	Modify distribution of proceeds from tax on beer; amend 16-1-410, MCA	1/30	Gould	2/14	Held in Cmte - Ret'd to Chief Clerk	4/23
HB 465	Amend 33-2-705, MCA to eliminate premium tax on health, accident, & workers compensation insurance	1/30	Nathe	2/8	TABLED 2/9	
HB 466	Provide uniform collection procedures for license taxes on tel., express, freight line companies & sleeping car co.; penalties & interest for unpaid taxes...	1/30	L.Hirsch Req. DoR	2/8	DO PASS	2/9
HB 471	Provide authority for additional tax assessments & refunds of resource indemnity trust tax; amend 15-38-106, MCA	1/30	Fabrega Req. of DoR	2/8	AS AMENDED DO PASS	3/17

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 477	Allocate mines & geology depts. of Mont. College of Mineral Sciences for research & info services 1% of coal severance tax after trust fund allocation; requiring report.	1/30	Hand, et al	3/13	DO NOT PASS	3/24
HB 479	Increase gas license tax by 1¢ per gallon to provide additional funds to Loc. Govts. for street & road purposes.	1/30	Holmes, et al	2/7	AS AMENDED DO PASS	3/23
HB 491	To change employee contribution for creditable service for out-of-state employment; amend 19-4-402.	1/31	Menahan		Transferred to St. Administration	2/1
HB 496	Creating a 20% surtax on all property included in 15-6-107, 15-6-112, 15-6-114, MCA, owned by a foreign person; provide effective date.	1/31	Moore	3/12	DO PASS	3/22
HB 497	Allow school districts & counties to exceed bonded indebtedness limits; provide for state paymt. of interest on school bonds in excess of certain limit; etc.	1/31	Donaldson	3/13	DO NOT PASS	3/24
HB 499	Permit DoR to compute consumer counsel fee owed by a regulated company if company fails to file a gross revenue statement; penalty & interest; unpaid sums to be liens	1/31	Johnson	2/9	DO PASS	2/15

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 501	Change individual income tax liabilities by repealing the sur-tax & revising tax brackets & tax rates.	2/1	Dassinger	3/16	DO NOT PASS	3/27
HB 509	Establish current property tax rates for certain real property; revising schedule for determining certified statewide percentage increase after periodic revaluation	2/1	Yardley	3/10	AS AMENDED DO PASS	3/24
HB 510	Revise inheritance laws to allow agricultural or family business real property transferred to family members to be valued at productive capacity, etc.	2/1	Huennekens	2/9	TABLED ~ 3/22	
HB 512	To limit state general fund spending & provide tax relief with any revenues in excess of such limitations.	2/1	Gerke	2/9	DO PASS	3/27
HB 520	Assessment of property subject to a conservation easement must reflect any change in fair market value resulting from interest held by a public body or private orgniz.	2/2	Kemmis	2/13	TABLED 2/13	
HB 523	Exempt incremental increase in value of improvements produced by repair, maintaining, or improving from property taxation for 3 years.	2/2	Teague	2/13	DO NOT PASS	2/15

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 524	Classify railroad property as class 11 to bring Montana property tax laws into compliance with section 306 of public law of the 94th Congress; amend.	2/2	Dassinger	2/13	DO NOT PASS	3/6
HB 543	Amend firefighters' retirement law to provide a 1st or 2nd class city levy a special tax to be paid into disability & pension fund	2/3	Teague	2/14	DO PASS	2/15
HB 546	Increase gasoline license tax and tax on diesel fuel and volatile liquids by 1 cent; distributing an additional \$1,800,000 to cities for roads, streets, etc.	2/3	Dassinger	2/7	TABLED 3/24	
HB 547	Additional levy proposition to be submitted to electorate whenever salary & benefits exceed salary & benefit increases authorized.	2/3	Daily	2/15	AS AMENDED DO PASS	3/12
HB 550	Clarify & Revise coal severance tax allocations for acquisition of state parks, recreation areas, monuments, & historical sites, grants for cultural & aesthetic	2/3	Scully	3/14	AS AMENDED DO PASS	3/24
HB 572	Provide grain merchandisers are exempt from state store licensing requirements.	2/5	Manuel	Not Heard	Transferred to Business & Industry 2/6	2/6

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46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 573	Require DoR include a brief description of itemized deduction for certain expenses incurred in rehabilitating certified historic structures in tax returns &	2/5	Roth et al	2/14	AS AMENDED DO PASS - STATEMENT OF INTENT ATTACHED	3/6
HB 581	Change monthly deadline for filing special fuel tax returns from 25th to last day of month.	2/6	Vinger	2/16	DO PASS AS AMENDED	2/16
HB 582	Exempt antique aircraft from property taxation; amend.	2/6	Burnett	2/16	DO PASS AS AMENDED	2/16
HB 592	Authorize a 2% educational investment tax credit	2/6	Nordtvedt	2/15	TABLED 2/16 DO NOT PASS	3/24
HB 604	Exempt teachers' retirement benefits emanating from other states from income taxation in Montana; amend 15-30-111, MCA	2/6	Uhde	2/15	TABLED 2/16	
HB 619	Provide for gifts & devisees to estates & for creation & exercise of powers to appoint to estates; defining 'estates'.	2/7	Kemmis	2/16	DO PASS AS AMENDED	2/16

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46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 625	Provide certain funds now paid into earmarked revenue fund for acquisition & maintenance of state parks, cultural projects, & enforcement of snowmobile & motorboat certification & safety laws be paid into general fund.	2/7	Manuel	None	Held indefinitely at request of sponsor	
HB 629	Lower surtax imposed on individual income tax; amend 15-30-104; effective date.	2/7	Moore	3/16	TABLED - 3/26	
HB 630	Allow senior citizens to defer property taxes due on their homesteads; creating lien on homestead for amount of tax deferred; procedures for administering deferral & satisfying lien.	2/7	Uhde	2/17	AS AMENDED DO PASS - SOFI	3/10
HB 633	Provide for local option selective excise tax on purchase of gas & other vehicle fuels not to exceed 2¢ if approved by electors.	2/7	Manning	2/17	AS AMENDED DO PASS	3/26
HB 637	Eliminate inheritance tax for a surviving spouse; amend; repeal; provide immediate effect. date.	2/7	Johnson	2/17	DO NOT PASS	3/23
HB 639	Revise assessment of livestock; require all livestock to be assessed & taxed in home county; prorate tax on migratory cattle; increase penalty lack of information.	2/8	Lien	2/19	AS AMENDED DO PASS	3/12

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 631	Remove state from the retail liquor business; amend ...	2/15	Burnett	From 2nd reading 2/16	TABLED < 3/23	
HB 651	Provide aircraft are subject to city tax levies; amending	2/20	Spilker	Heard in Local Government Committee	DO NOT PASS	3/16

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 640	Revise assessment & taxing of livestock; increasing penalty for not providing information; provide reserve fund for refunding overpayment of tax on livestock.	2/8	Lien	2/19	Held in Committee	
HB 643	Require all operating property owned by centrally assessed companies be assessed by DoR & to apply single tax rate.	2/8	Fabrega	2/20	AS AMENDED DO PASS TABLED 3/17 Recommended to be studied during interim by ROS Cmte.	3/26
HB 646	Provide alternative method of computing tax due based on investment of assets in Montana.	2/8	Fabrega	2/20	AS AMENDED DO PASS	3/12
HB 669	Re financing urban renewal projects; revise methods of calculating & using tax increments.	2/8	Ramirez	2/20	AS AMENDED DO PASS	3/17
HB 702	Designate DoR as party defendant in all actions relating to DoR's assessment of property and that local taxing units are not responsible for anything	2/9	Fabrega	2/21	AS AMENDED DO PASS	3/8
HB 724	Change distribution of license tax on liquor.	2/10	Gould	2/22	Held in Committee	

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 725	To generally revise laws relating to treatment of alcoholism; amend	2/19	Gould	3/7	Held in Committee	

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46th Legislature

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 727	Revise special fuel user's permit provisions; provide quarterly filing of special fuel tax returns.	2/10	Cooney	2/21	AS AMENDED DO PASS	3/12
HB 744	Tax rates be lowered for certain property for increases in market value determined in a revaluation program; revise procedures governing revaluation programs.	2/10	Nordtvedt	3/3	TABLED 3/24	
HB 753	Tax table wine at a rate that approximates net rate of income to general fund before initiative 81.	2/12	Bardanoue	2/22	DO NOT PASS	3/10
HB 758	Prohibit corporation with 25 shareholders or more from recovering interest on amount of tax paid under protest over 10,000.	2/12	Frates	3/6	AS AMENDED DO NOT PASS	3/24
HB 765	Allow DoR to consolidate commonly owned property on single assessment list & to delete property below a certain value from assessment books.	2/12	Underdal	3/6	DO NOT PASS	3/16
HB 740	Provide banks & S&Ls deduct additions to bad debt reserve account from gross income in accordance with Internal Revenue code.	2/13	Sales	Heard in connection with HB 150	DO NOT PASS	3/13

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 768	Transfer property of a member of armed forces who dies from wounds received in combat zone from Mont. inheritance & estate taxes.	2/13	Dropp	3/5	AS AMENDED DO PASS	3/8
HB 770	Authorize state, local gov't units & Mont. corporations to apply for right to operate foreign-trade zones under laws of U.S. provide jurisdictional guidelines; exempt certain goods within zone from taxation.	2/13	Feda	2/28	AS AMENDED DO PASS	3/12
HB 784	Increase tax on diesel fuel & volatile liquids by 1¢/gal. & to allocate revenue to cities & towns & counties on 57% to 41%.	2/14	Holmes	3/12	Held in Committee	
HB 795	Provide different method of financing public assistance programs administered locally by Co. welfare depts.; shift primary financial responsibility for programs from counties to state; 6-mill tax	2/14	Fabrega	3/1	DO NOT PASS	3/13
HB 796	Revise laws governing property tax appraisal & appeal process; requiring revenue oversight cmte. to poll legislature concerning rules; ROC to be permanent; Require STAB allow direct appeal.	2/14	Ramirez	2/28	DO PASS	3/13
HB 814	Abolish Montana inheritance & estate tax for decedents who die after Dec. 31, 1978; amend secs.	2/14	Lien	3/2	AS AMENDED DO NOT PASS	3/23

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 821	Establish special property tax class for new small business property located in an economically depressed area; setting a lower taxable percentage; amend...	2/15	McBride	3/3	AS AMENDED DO PASS	3/24
HB 830	Revise inheritance tax; exempt property transferred to surviving spouse; 15-year deferral of tax on transfer of family farm or business to child & allowing credit against tax based on number of year owned by child.	2/15	Burnett	3/2	DO NOT PASS	3/23
HB 844	Generally revise laws relating to alcoholism treatment programs & the distribution of revenues from liquor license tax proceeds,	2/16	Meyer	3/7	AS AMENDED DO PASS Statement of Intent	3/26
HB 848	Provide fee in lieu of property tax for motor homes, travel trailers, snowmobiles & campers,	2/16	Quilici	3/10	DO NOT PASS	3/26
HB 852	Create a gaming control board; licensing & regulation of gambling authorized by law; provide penalties for violations; board terminates on June 30, 1981.	2/17	Gould	3/5	DO NOT PASS	3/8
HB 858	Revise laws relating to treatment of alcoholics & intoxicated persons; provide change in funding of treatment programs.	2/17	Tropila	3/7	Held in Committee	

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 839	A cotenant paying more than his share of property tax on jointly held property is entitled to contribution from other cotenants & that interest lapsing for 3 years vests in cotenant who paid tax.	2/19	Dussault	3/3	TABLED 3/3	
HB 866	Replace coal board; grants to local governments; reallocate severance tax funds & a portion of taxes on natural resources to a community development account.	2/19	Shelden	3/14	TABLED < 3/23 Suggested for Revenue Oversight Study;	
HB 873	Tax funds paid by an employer under compensation plan #3 in same manner as other insurance premiums are taxed.	2/19	Fabrega	3/2	DO PASS	3/27
HB 869	Require recording & annual registration of mineral rights; penalty pay for publication of notice of fees; repeal property tax on rights of entry.	2/19	Hirsch	3/5	DO NOT PASS	3/8
HB 882	Expanding Homestead exemption; provide automatic Homestead status.	2/19	Kemmis	2/20	DO PASS	2/20
HB 871	Defining nonhighway vehicles; providing exceptions; imposing a nonhighway vehicle use fee; provide certification, penalties; exempt certain vehicles from tax.	2/20	Waldron	3/10	DO NOT PASS	3/24

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 884	'Montana Energy Conservation Act'; tax incentives & penalties for renewable energy systems & energy conservation practices.	2/20	Faag	3/8	AS AMENDED DO PASS	3/23
HB 831	To allow a Board of Co. Commissioners to cancel delinquent county real property taxes if in best interest of county.	2/23	Burnett	Heard in Judiciary Heard 3/9 in Taxation	AS AMENDED DO PASS	3/24
HB 898	Change penalty for failure of a special fuel dealer or a special fuel user to file a monthly tax return from 25% to 10% of amount of tax due.	3/5	Committee Bill - Vinger		DO PASS	3/13
HB 909	To increase the rate of the corporation license tax & the corporation income tax; amend 15-31-121 & 15-31-403; providing an effective date.	3/15	Committee bill	3/19	TABLED 3/20	
HB 910	To reaffirm the intent of the legislature regarding the status of taxes or license fees paid to the state under protest; amend 15-1-402, MCA; immediate eff. date.	3/14	Committee bill	3/19	DO PASS	3/20
HB 912	To eliminate tax credit a utility may claim for energy conservation material loans; amend 15-32-107, MCA; immediate effective date.	3/15	Committee bill	3/19	Held in Committee	

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 915	Authorizing state board of examiners, upon recommendation of DoA to issue & sell notes in anticipation of taxes & revenues appropriated for expenditure during a fiscal year, providing a limitation on amount of notes that may be issued & prescribing a method for issuance & payment of notes, effective on passage by a 2/3 vote of members of each house of legislature & approval by the governor	3/19	Taxation Committee	3/23	AS AMENDED DO PASS	3/24
HB 916	Amend 15-30-203 to make officers of corporations jointly & severally liable with the corporation for payment of tax withheld from employees.	3/20	Taxation Committee	3/23	AS AMENDED DO PASS	3/24
HB 919	To appropriate money for the purpose of funding a statewide Cancer Tumor Registry	3/22	Taxation Committee	--	Sent to Appropriations Committee.	3/22

SENATE RESOLUTIONS

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SJR 4	Urging Board of Investments to participate with Farmers Home Administration in farm ownership loans.	2/22	Towe	4/6	BE CONCURRED IN	4/11
SJR 5	Urging Board of Investments to purchase more small business administration guaranteed loans.	2/22	Towe	3/30	BE CONCURRED IN	4/11
SJR 30	Assigning the revenue oversight committee to conduct an interim study of various aspects of alcoholic beverage regulation.	3/14	Turnage	4/4	BE CONCURRED IN	4/4

SENATE BILLS

HOUSE TAXATION COMMITTEE

1.

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 46	To generally revise & clarify the laws concerning state finance; repealing 17-2-203, MCA.	1/16	Roskie	3/29	BE CONCURRED IN	3/30
SB 50	To simplify disposition of the fuel permit fee; amend 15-70-312, MCA.	1/16	Turnage	4/2	BE CONCURRED IN	4/9
SB 71	Establish courses of instruction & examination for DoR appraisers & to require all appraisers to become certified within a year	1/26	Jergeson	3/29	BE CONCURRED IN	4/10
SB 67	Exempt sprinkler irrigation facilities from taxation.	1/27	Manley	4/6	BE CONCURRED IN	4/13
SB 147	Define term 'Poultry' for use in connection with taxation; amend 15-1-101, MCA.	1/30	Hager	2/6	BE CONCURRED IN	2/6
SB 177	Change type of security gas distributors, special fuel dealers, & special fuel users may file with DoR; amend 15-70-202 & 15-70-301.	1/30	Turnage Reg. ROversight Committee	4/2	BE CONCURRED IN	4/9

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 99	To authorize the DoR to buy, import, and sell table wine.	2/19	Goodover	4/3	AS AMENDED BE CONCURRED IN	4/16
SB 182	Allocate yearly increases in oil & gas severance tax collected to the local governments in the county from which tax was collected; correcting erroneous reference to oil producer's license tax.	2/20	Thiessen	3/1	AS AMENDED BE BE CONCURRED IN	4/13
SB 416	Remove requirement tax be paid on diesel & volatile liquids when used in connection with public contracts for any highway improvements or street appurtenances.	2/22	Towe	4/3	BE NOT CONCURRED IN	4/10
SB 415	To require the DoR to waive special fuel dealer's or user's bond requirement upon application of a licensed public contractor.	2/23	Bob Brown	4/3	BE CONCURRED IN	4/10
SB 463	To provide a county mill levy for district court costs; allowing the supreme court to make emergency assistance grants to district courts & providing application & administrative procedures for these grants.	3/27	Kolstad	4/6	BE CONCURRED IN Returned to Committee < 4/11	4/9

HOUSE TAXATION COMMITTEE

46TH Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 181	Amend 15-70-322, to provide that U.S. & the state are exempt from payments of tax on special fuel.	1/30	Hazelbaker	4/2	AS AMENDED BE CONCURRED IN	4/11
SB 174	Include land used to raise certain animals in confined area as eligible for valuation as ag land; amend 15-7-202; effective date & applicability dates.	1/31	Hager	4/6	AS AMENDED BE CONCURRED IN	4/11
SB 200	Provide property tax relief for owners of real & personal property destroyed by catastrophe; Co. Treas. shall adjust tax on destroyed property on basis of number of days property existed.	2/2	Norman	4/4	BE CONCURRED IN	3/17
SB 75	Exempt property tax payment on vehicles owned by nonresidents temporarily employed in Montana.	2/5	Hazelbaker	4/4	BE CONCURRED IN	4/10
SB 162	Submit to qualified electors an amendment to constitution to place a limit on annual state expenditures.	2/8	Mathers, et al	4/2	BE CONCURRED IN	4/16
SB 172	Amend 60-3-201 to increase the percentage of receipts of gas dealers' license tax to be deposited in snowmobile account	2/10	Story	4/3	AS AMENDED BE NOT CONCURRED IN	4/10

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 167	Raise personal income tax exemptions & raise minimum income requirements for filing returns.	2/12	E. Smith, et al	3/29	BE NOT CONCURRED IN	4/2
SB 168	Repeal individual income tax surtax	2/13	Goodover	3/29	TABLED 4/2	
SB 187	To lower & eventually eliminate individual income tax surtax over a 3-year period; amend; effective date.	2/14	Goodover	3/29	BE NOT CONCURRED IN	4/2
SB 220	Amend 15-2-301 providing STAB may utilize a hearings officer & requiring a record of a hearing instead of a transcript.	2/17	Turnage	3/29	BE CONCURRED IN	4/12
SB 325	Establish an appeal procedure for classification of property as air pollution control equipment for property tax; amend.	2/19	S. Brown	4/4	BE CONCURRED IN	4/9
SB 369	Amend Homestead Tax Relief Act by providing application procedure; computing amount of relief & its payment; amend initiative 72; repeal sections of 72; date.	2/27	Jergeson	3/19	Returned to Chief Clerk	4/23

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 459	Revise gas tax refund laws; no refund for motorboats; agricultural users may apply for off-highway use; revise recordkeeping to claim refunds; amend.	2/27	Turnage	4/3	BE CONCURRED IN	4/11
SB 481	Provide judicial officers & district court reporters receive same mileage & expenses as state employees; exempt. current judicial officers.	2/27	Regan	4/3	Transferred to Judiciary	3/13
SB 265	Amend 72-16-308 to clarify extent to which a decedent's joint debts may be deducted in determining clear market value of property passing at death.	3/2	Stimatz	3/30	BE CONCURRED IN	3/30
SB 303	Amend 15-6-201, governing categories of tax-exempt property to clarify its application to real property owned by certain non-profit & religious organizations which operate a cemeteries.	3/2	Norman	4/4	AS AMENDED BE CONCURRED IN	4/12
SB 347	To further define criteria for awarding coal impact grants; amend 90-6-206.	3/2	Towe	4/5	AS AMENDED BE CONCURRED IN	4/18
SB 306	To clarify certain percentage limits on local government indebtedness	3/7	McCollum	4/5	AS AMENDED BE CONCURRED IN	4/10

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 234	To permit governing body of a county to exceed existing mill levy limits if a majority voting on the question are in favor of the additional levy or levies	3/9	McCollum	4/7	BE CONCURRED IN	4/7
SB 235	To generally revise laws that permit governing body of a municipality to exceed existing mill levy limits in certain cases...	3/14	McCollum	4/7	BE CONCURRED IN	4/7
SB 389	To allow an owner of residential property to file an application to insure that his property will be appraised as residential; statement that property is residential; rollback tax upon a change in use providing an effective date.	3/14	Towe	4/4	AS AMENDED BE CONCURRED IN	4/11
SB 521	To extend the period during which county tax appeal boards may meet; providing taxpayers applications are granted if a county tax appeal board refuses or fails to hear the application...	3/14	Manley	3/30	BE CONCURRED IN	4/10
SB 184	Provide a fee in lieu of property tax for autos, light trucks, motor homes, travel trailers, campers, motorcycles & snowmobiles.	3/19	Mathers	3/29	AS AMENDED BE NOT CONCURRED IN	4/6

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 477	Require corporation upon dissolution to report as abandoned property the value of all shares owned by shareholders that cannot be located; increase from \$25 to \$50 DoR publish names of owners of property presumed abandoned, etc.	3/19	Hager	3/30	BE CONCURRED IN	3/30
SB 508	Revise laws relating to determination & payment of inheritance tax; providing certain farm and other real property may be valued on the basis of its use at the time of decedent's death; providing election for 15-year installment payment method for transfer of certain farm or closely held business interests; amend,...	3/17	Manley	3/30	AS AMENDED BE CONCURRED IN	4/16
SB 195	To provide criteria for approval of industrial development bonds; amend 90-5-104, MCA.	3/22	Towe	4/7	BE NOT CONCURRED IN	4/9
SB 248	To help young farmers get started in agriculture; to create Montana Homestead Land program for purposes of acquiring land that might be purchased by foreigners, out-of-state corporations, or other large landowners and of leasing and selling this land for Montana family farms.	3/22	Towe	4/6	AS AMENDED BE CONCURRED IN	4/13

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 354	To revise laws relating to rural improvement districts; redefining costs of an improvement; clarifying manner of payment of special assessments & time for bringing actions to challenge special assessments; authorizing additional deposit in revolving fund; amend...	3/22	Thomas	Held at Sponsor's Request 4/19	As Amended, be NOT Concurred in	4/19
SB 401	To allow issuing of alternative renewable energy sources research and development grants for commercial projects; amend 90-4-101.	3/22	Towe	4/5	BE CONCURRED IN	4/13
SB 492	To generally revise escheated property act; eliminating property other than that of estates from coverage under the provisions of that act; providing for disposition of unsold tangible personal property of estates by auction by the county treasurer and delivery of proceeds to DoR; shortening the time during which escheated property is held in trust for potential claimants; providing for determination of inheritance tax by DoR; amend ...	3/22	Stimatz	4/2	Rescheduled for 4/5 BE CONCURRED IN	4/6
SB 318	Relating to special improvement districts; revise & clarify procedure for collecting special assessments; determining costs of improvements; revise provisions...	3/21	Thomas	Held at Sponsor's Request 4/19	Be NOT Concurred In	4/19

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 142	To lower tax rate on most residential, industrial & commercial property; amend... applicability & immediate effective date.	3/28	Fabrega	4/5	AS AMENDED BE CONCURRED IN	4/11
SB 300	Reallocate coal/severance tax money; amend... repeal...	3/28	Mathers	3/31	BE NOT CONCURRED IN	4/11
SB 312	To establish property tax rates in classes eleven, fifteen & eighteen; amend... repealing... effective & applicability dates	3/28	Norman	4/5	BE NOT CONCURRED IN	4/9
SB 384	Amending section 15-30-131 to allow nonresident taxpayers to deduct either those deductions relating to production of Montana income or prorated amount of deductions allowed under 15-30-121.	3/28	Boylan	4/2 Cancelled Rescheduled 4/2	AS AMENDED BE CONCURRED IN	4/17
SB 522	To provide a tax credit for property tax paid or rent paid on residences; providing procedures for claiming the credit; effective date.	3/28	Turnage	3/31	TABLED 4/2	
SB 523	To establish special property tax classification for property used in production of gasohol; amend... date of applicability.	3/28	Senate Natural Resources Committee	4/4	AS AMENDED BE CONCURRED IN	4/13

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 358	To authorize imposition of a county motor fuel excise tax to derive revenue for streets and roads,	3/24	Regan	4/3	AS AMENDED BE CONCURRED IN	4/13

RESOLUTIONS

HOUSE TAXATION COMMITTEE

46th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HJR 10	Joint resolution urging the United States Congress to allow an income tax deduction for rent constituting property tax paid.	1/19	Fabrega	1/26	DO PASS 2/5	2/6
HJR 33	Reaffirming support for the coal severance tax & pledging support for the suit defending the tax.	2/9	Prates	2/21	AS AMENDED DO PASS Ret'd to Cmte 3/14	3/8
HJR 44	Directing DoR amend 2 sections of administrative rules governing distillery representatives' activities to parallel federal.	2/15	Tropila	3/6	AS AMENDED, DO PASS	3/17
HJR 66	Requesting Revenue Oversight Committee to investigate treatment of capital gains, interest income & expenses, & depreciation deductions under the income tax structure during a period of sustained inflation; requesting committee to present its findings to the 47th Legislature.	4/4	Nordtvedt	4/7 - Committee	DO PASS	4/7