

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

April 6, 1979

The seventieth meeting of the Taxation Committee was called to order on the above date in Room 415 of the State Capitol Building at 8 o'clock a.m. by Chairman Turnage.

ROLL CALL: Roll call found all the members present.

For the first order of business for the morning the committee prepared to discuss HB796, regarding tax appeals before the State Tax Appeals Board and the publication of notices. Helen Peterson of STAB appeared before the committee and said though she agreed with the purpose of the bill, the problem she foresaw was with the STAB budget. She said she understood there might be a cut in their budget and the cost of publishing notices as specified in the bill would greatly restrict their work. She continued, saying the cost of such notices could cost about \$5,000, with travel and clerical help the cost could come up to \$15,000, thus she was concerned the board would not be able to handle all the appeals that would come before it, under the direction of HB796.

Following her testimony the committee asked a number of questions and she pointed out the House had not asked for a Fiscal Note on the bill, thus the bill had gone through without much opposition. A concern of the committee was that taxpayer appeals should go first to the County Tax Appeals Board before they went to the STAB. Thus, if the appeals went directly to the STAB, workload would increase significantly. Rep. Ramirez, sponsor of the bill, was also present as was Mr. Groff, representing the Department of Revenue.

It was also mentioned that the bill could generate additional appeals and perhaps lead to a class action. Rep. Ramirez said, however, this portion of the bill could be amended out; his concern was to get all the property on the same year reappraisal and to eliminate the 'back door' type of adjustment of appraisals. He said he felt when assessors made adjustments there should be some record of such changes, but that this was the least important part of his bill. Mr. Burr, also of the Department, was present as well and said that insofar as uniform appraisals are concerned, two manuals are used and it would be difficult to arrive at uniform values for residential and commercial. Rep. Ramirez said there is also a problem with land values, particularly around buildings.

The committee, after further discussion, agreed to a number of amendments. Sen. Hager Moved to Amend by deleting section 2; motion was carried. Sen. McCallum Moved to delete sections 4 and 5; motion also was carried. Following adoption of the amendments, they agreed to move the bill:

Senator Hager Moved HB796 As Amended, Be Concurred In. Motion carried.

The committee then discussed HB303, previously heard, acted upon by this committee. Senator McCallum Moved to Reconsider the committee's action of April 5th, regarding HB303. Motion carried.

Senator McCallum then moved to amend HB830, up for the committee's consideration. Motion carried to strike all of sections 3 through 8; motion carried.

Senator Watt introduced a number of amendments to HB630 and moved these amendments be adopted. Motion carried. Note for the record, the absence at this point of Sens. Towe and Manley.

Senator Watt then Moved to Table HB630, As Amended. His motion carried.

House Bill 297 then came up for further discussion and a number of amendments were proposed. Senator Watt moved the amendments, with regard to eliminating trap shoot areas from the bill. (This bill was to exempt outdoor recreation areas from taxation.) His motion carried with Sens. Hager, Severson and Goodover voting "No". The amendments previously discussed, specifying size of the golf course, and that it had to be in existence at the time the bill was passed, were all moved and motions were carried.

Senator Towe then Moved HB297 As Amended, Be Concurred In. His motion was carried 6-4, roll call vote.

HB830 was again brought up for discussion. This was one of the inheritance tax bills and the committee asked if it were possible all three bills dealing with this subject, HB269 and SB508, could be passed. Senator Norman asked about the fiscal impact of all three bills and he was informed the total cost would be about \$2.6 million, although the affect of the legislation would be delayed about 18 months. The committee discussed the merits of all three bills, comparing them, and agreed to move the bills:

Senator Towe Moved HB830 Be Concurred In. Motion carried.

Senator Roskie Moved HB269 Be Concurred In. Motion carried 11-1, on roll call vote.

HB 509 then came up for discussion and the similarities between this bill and SB312 of Senator Norman, both dealing with establishing property tax rates, classifications.

Senator Roskie Moved HB509 Be Tabled. Motion carried.

Rep. Ramirez was present to explain and discuss his bill, HB669, which is a tax increment bill. He said increases in valuation above the tax base is increment and any new tax generated by that increment would be set aside to repay the bonds which are sold to finance the improvement projects. He said this bill dealt with the problem that arises when you remove the taxable valuation. The committee asked a number of questions and agreed on a number of amendments. Senator Towe Moved to Amend the bill; his motion was carried. The bill was then moved:

Senator Towe Moved HB669 As Amended, Be Concurred In. The motion carried.

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HB873, dealing with workman's compensation benefits and their being included in gross income, was next up for discussion. The members of the committee discussed it and moved to table:

Senator McCallum Moved HB873 Be Tabled; motion was carried.
Note for the record, Sens. Towe, Hager and Manley were absent at this time.

House Bill 646 was discussed which dealt with domestic insurance companies, and Rep. Fabrega, sponsor of the bill, said the bill was aimed toward encouraging other insurance companies to come into the state through tax exemption incentives. One of the points made by the committee was that insurance companies had to have not less than 50% of its holdings in Montana; only then could they claim the exemption. This bill was aimed at getting new companies in, eventually bringing in more competition, therefore more competitive premium rates; it would also create additional tax base by company headquarters; and it would also create new jobs. He said new companies did not have the assets to invest great amounts in purchasing property in the state, thus this bill would be an incentive, financially, to encourage this.

The committee discussed the term "domestic insurers" as used in the bill and referred to the Federal definition. They felt the bill should limit the companies termed domestic. This amendment was moved by Sen. Goodover and motion was carried.

Senator McCallum then Moved HB646 As Amended, Be Concurred In.
The motion failed 2-6 on a roll call vote.

Senator McCallum Moved HB646 Be Tabled. Motion carried.

The committee then read and discussed the Statement of Intent for HB643. Senator Severson Moved to Adopt the Statement of Intent; his motion carried.

HB303 was again back in committee and the bill's sponsor, Rep. Nordtvedt, had asked that the amendments put on the bill by this committee be removed. Senator McCallum Moved to Remove Amendments to HB303; the motion carried.

Senator McCallum then moved HB303 Be Concurred In. Motion was carried. Note for the record Senator Watt voted "No" and Sens. Towe, Norman, Manning and Manley were gone at the time of vote.

Senator McCallum then Moved HB770 Be Tabled. The motion carried. Note absence here of Sens. Towe, Norman, Manning and Manley.

HB543, the firemen's retirement bill was discussed next by the committee and Researcher Terry Cohea made a brief report on the research she had done on the bill. The committee agreed the bill had some problems, maintaining that the fund was actuarially unsound. The firemen had been paying into the fund but the cities had failed to maintain the level. They wanted to increase the percentage of actuarial to bring it back on a sound basis. The committee, after discussing it, stated they would prefer speaking with Dan Mizner,

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who represents the Montana League of Cities and Towns. Until that time, and until such time as they might again consider the bill, it was to be tabled:

Senator Goodover Moved HB543 Be Tabled. Motion carried.

Senator McCallum then Moved HB821 Be Tabled. This motion also was carried.

Senator Hager Moved HB400 Be Tabled; motion carried.

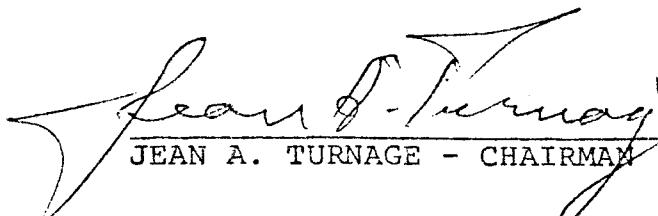
HB916, a bill concerning the liability of corporation officers regarding withholding taxes of an employee, was next up for discussion. Chairman Turnage read from the Federal codes relating to such liability, and the committee discussed several proposed amendments. They were agreed upon and voted: Senator McCallum moved to adopt amendments; motion was carried.

Senator Severson then Moved HB916 As Amended, Be Concurred In. Motion was carried.

HB568, regarding raise in car registration and transfer fees for law enforcement budgets in the state, was the next bill up for the committee's consideration. Mike McGrath from the AG office was present to further discuss the bill. He stressed the importance of additional funds for the law enforcement in the state. The committee asked about present distribution of the fees and agreed the transfer fee might be somewhat excessive. They agreed to amend that from \$3.00 to \$2.00 and Senator Towe made this motion. Sens. Goodover and Manley voted "No", however the motion carried. The committee also felt this bill had some major fiscal impact and should be in the Finance and Claims Committee so its actual impact could be more accurately weighed, and they so moved:

Senator Brown Moved HB568 As Amended, be Transferred to the Finance and Claims Committee. The motion carried; Sens. Hager, McCallum and Manley voted "No".

Following disposition of this bill, meeting adjourned.



JEAN A. TURNAGE - CHAIRMAN

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89-227

ROLL CALL.

SENATE TAXATION COMMITTEE

46th LEGISLATIVE SESSION - 1979

Each Day Attach to Minutes.

SENATE COMMITTEE TAXATIONDate 4-6-79Bill No. 291Time 9:15

NAME	YES	NO
SEN. GOODOVER (Vice Chairman)	X	
SEN. BROWN		X
SEN. HAGER	X	
SEN. MANLEY <u>Present</u>		
SEN. MANNING <u>Present</u>		
SEN. MCCOLLUM	X	
SEN. NORMAN	X	
SEN. ROSKIE		X
SEN. SEVERSON		X
SEN. TOWE	X	
SEN. WATT	X	
CHAIRMAN TURNAGE	X	

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Nita Fjeseth
SecretaryJean A. Turnage
Chairman

Motion:

As Am B Clos InCarried

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

SENATE COMMITTEE TAXATION

62

Date 4-6-48 Time 9:35Name None Bill No. 83

NAME	YES	NO
SEN. GOODOVER (Vice Chairman)	X	
SEN. BROWN	X	
SEN. HAGER	X	
SEN. MANLEY	X	
SEN. MANNING	X	
SEN. MCCOLLUM	X	
SEN. NORMAN	X	
SEN. ROSKIE	X	
SEN. SEVERSON	X	
SEN. TOWE	X	
SEN. WATT	Yes	
CHAIRMAN TURNAGE	X	

1 Pass 11

Nita Fjeseth
SecretaryJean A. Turnage
Chairman

Carried

Motion: Can Be Considered

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

SENATE COMMITTEE

TAXATION

Date

11-6-68

11/6/68

Bill No.

269

Time

9:38

NAME	YES	NO
SEN. GOODOVER (Vice Chairman)	X	
SEN. BROWN	X	
SEN. HAGER	X	
SEN. MANLEY	X	
SEN. MANNING	X	
SEN. McCOLLUM	X	
SEN. NORMAN	X	
SEN. ROSKIE	X	
SEN. SEVERSON	X	
SEN. TOWE	X	
SEN. WATT		X
CHAIRMAN TURNAGE	X	

11 - 1

Nita Fjeseth
Secretary

Jean A. Turnage
Chairman

Motion:

Carried

Carried

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

SENATE COMMITTEE TAXATION

Date

1-6-79 Thurs Bill No. 646 Time 10:25 a.m.

NAME	YES	NO
SEN. GOODOVER (Vice Chairman)	X	
SEN. BROWN		X
SEN. HAGER <i>Abst</i>		
SEN. MANLEY <i>Abst</i>		
SEN. MANNING	X	
SEN. MCCOLLUM	X	
SEN. NORMAN		X
SEN. ROSKIE		X
SEN. SEVERSON <i>Abst</i>		
SEN. TOWE <i>Abst</i>		
SEN. WATT	X	
CHAIRMAN TURNAGE		X

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Nita Fjeseth
SecretaryJean A. Turnage
ChairmanMotion: As Am Be Cine InFailed

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

STANDING COMMITTEE REPORT

April 6

19 79

MR. President

We, your committee on **Taxation**

having had under consideration **House** Bill No. **269**

Respectfully report as follows: That **House** Bill No. **269**

BE CONCURRED IN
DISAGREE

STANDING COMMITTEE REPORT

April 6

1973

MR. President

We, your committee on Taxation

having had under consideration House Bill No. 237

Respectfully report as follows: That House Bill No. 237...

third reading bill, be amended as follows:

1. Page 4, line 1.

Following: "\$658"

Strike: "\$800"

Insert: "\$1,000"

2. Page 4, line 4.

Following: "\$658"

Strike: "\$800"

Insert: "\$1,000"

3. Page 4, line 11.

Following: "\$658"

Strike: "\$800"

Insert: "\$1,000"

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(Continued)

April 6

19 79

4. Page 4, line 15.

Following: "\$650"

Strike: "\$800"

Insert: "\$1,000"

5. Page 4, line 23.

Following: "\$650"

Strike: "\$800"

Insert: "\$1,000"

6. Page 5, line 2.

Following: "\$650"

Strike: "\$800"

Insert: "\$1,000"

7. Page 5, line 21.

Following: "\$650"

Strike: "\$800"

Insert: "\$1,000"

8. Page 6, line 1.

Strike: "\$800"

Insert: "\$1,000"

9. Page 7, line 14.

Following: "\$800"

Strike: "\$940"

Insert: "\$1,100"

10. Page 7, line 16.

Following: "\$1,160"

Strike: "\$1,280"

Insert: "\$2,200"

11. Page 7, line 20.

Following: "\$650"

Strike: "\$800"

Insert: "\$1,000"

And, as so amended,

BE CONCURRED IN

STANDING COMMITTEE REPORT

April 6, 1979

MR. President

We, your committee on Taxation,

having had under consideration House Bill Bill No. 297,

Respectfully report as follows: That House Bill Bill No. 297,
third reading bill, be amended as follows:

1. Title, line 10.

Following: "FOR"

Strike: the remainder of line 10 through "recreational" on line 11
Insert: "GOLFING"

2. Title, line 12.

Following: "MCA"

Insert: "; AND PROVIDING A TERMINATION DATE"

3. Page 1, line 20.

Following: "(a)"

Strike: remainder of line 20 through "corporation" on line 22.
Insert: "all golf courses, including land and improvements actually
and necessarily used for that purpose, that:

(i) consist of at least 9 holes and not less than 3,000 linear
yards; and

(ii) were used as a golf course on January 1, 1970, and were
owned by a nonprofit Montana corporation"

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(continued)

April 6,

12 79

4. Page 3, line 15.

Following: line 15

Insert: "Section 2. Period of effectiveness. The provisions of this act terminate on January 1, 1965.

Section 3. Codification instructions. If HB 213 introduced in the 46th legislature is signed by the governor, then the property listed in section 1(a) of this act shall be codified as section 4(1)(e) of HB 213 and shall be subject to the tax rate imposed in (2)(b)."

And, as so amended,
BE CONCURRED IN

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STANDING COMMITTEE REPORT

April 3

1970

MR. President

We, your committee on **Taxation**

having had under consideration **HOUSE** Bill No. 299....

Respectfully report as follows: That **House** Bill No. 299,....
third reading bill, be amended as follows:

1. Title, line 9.

Strike: "AND PLACING ANY VALUE IN EXCESS OF THIS AMOUNT IN CLASS
EIGHTEEN"

2. Title, line 10.

Following: "AMENDING"

Strike: "SECTIONS 15-6-119 AND"

Insert: "SECTION"

3. Page 1, Line 14.

Strike: sections 1 and 2 in their entirety

Renumber: subsequent section

4. Page 8, line 15.

Following: "INVESTMENT"

Insert: "made after January 1, 1979,"

ADVISORY

And, as so amended,

BE CONCURRED IN

STANDING COMMITTEE REPORT

April 6, 1972

MR. President

We, your committee on Taxation

having had under consideration House Bill No. 643

Respectfully report as follows: That House Bill No. 643, third reading bill, be amended as follows:

1. Title, line 11.

Strike: "AND"

2. Title, line 12.

Following: "MCA"

Insert: ";" AND PROVIDING FOR COORDINATION WITH HOUSE BILL 213 "

3. Page 4, line 21.

Following: "under"

Insert: "15-23-101,"

4. Page 7, line 2.

Following: "assessed"

Insert: "electric"

Following: "power"

Strike: "and gas utility"

Insert: "companies"

DUPAGE

(continued)

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5. Page 7, line 3.

Strike: ", except pipelines OTHER THAN NATURAL GAS PIPELINES"

6. Page 7.

Following: line 4

Insert: "(d) allocations for centrally assessed natural gas companies having a major distribution system in this state; and"

Reletter: subsequent subsection

7. Page 7, line 12.

Following: "assessed"

Strike: "utility"

Insert: "companies"

8. Page 7, line 13.

Following: "for"

Insert: "electric"

Following: "and"

Insert: "natural"

Following: "gas"

Insert: "companies"

9. Page 7, line 14.

Strike: "INCLUDING NATURAL GAS"

10. Page 9.

Following: line 17

Insert: "Section 13. Coordination with House Bill 213. If House Bill 213, introduced in the 46th legislature, is signed by the governor :

(a) sections 8 and 9 of this act are replaced with the following section:

"Section 8. Class [eleven] property - description - taxable percentage. (1) Class [eleven] property includes:

(a) centrally assessed electric power companies' allocations;

(b) allocations for centrally assessed natural gas companies having a major distribution system in this state; and

(c) centrally assessed companies' allocations except:

(i) electric power and natural gas companies' property;

(ii) property owned by cooperative rural electric and cooperative rural telephone associations and classified in class five; and

(iii) property owned by organizations providing telephone communications to rural areas and classified in class seven.

(2) Class [eleven] property is taxed as follows:

(a) Property described in subsection (1)(a) and (b) is taxed at 12% of market value.

(b) Property described in subsection (1)(c) is taxed at 15% of market value."

(cont'd)

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Renumber: subsequent sections

(b) the following additional section of statute is amended as follows:

"Section 11. Section 15-6-101, MCA, is amended to read:
15-6-101. Property subject to taxation - classification. (1) All property in this state is subject to taxation, except as provided otherwise.

(2) For the purpose of taxation, the taxable property in the state shall be classified in accordance with 15-6-102 through 15-6-121 and [section 8].

(c) Section 10 of House Bill 643, third reading copy, is amended as follows:

SECTION 10. SECTION 15-6-111, MCA, IS AMENDED TO READ:

"15-6-111. Assessment -- market value standard -- exceptions.
(1) All taxable property must be assessed at 100% of its market value except as provided in subsection (5) of this section and in 15-7-111 through 15-7-114.

(2) Market value is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.

(3) The department of revenue or its agents may not adopt a lower or different standard of value from market value in making the official assessment and appraisal of the value of property in class one and classes seven through eighteen. For purposes of taxation, assessed value is the same as appraised value.

(4) The taxable value for all property in class one, and classes seven through eighteen, class twenty, and class twenty-one is the percentage of market value established for each class of property in 15-6-102, and 15-6-103 through 15-6-119, 15-6-121, and [section 98].

(5) The assessed value of properties in 15-6-103 through 15-6-107 and 15-6-120 is as follows:

(a) Property in 15-6-106, under class five, is assessed at 100% of book value by the method established in 15-6-106 and the sections cited therein.

(b) Properties in 15-6-103, under class two, are assessed at 100% of the annual net proceeds after deducting the expenses specified and allowed by 15-23-303.

(c) Properties in 15-6-104, 15-6-105, and 15-6-120, under classes three, four, and nineteen are assessed at 100% of the annual gross proceeds.

(d) Properties in 15-6-107, under class six, are assessed at 100% of the productive capacity of the lands when valued for agricultural purposes. All lands that meet the qualifications of 15-7-202 are valued as agricultural lands for tax purposes.

(e) Land and the improvements thereon are separately assessed when any of the following conditions occur:

(a) ownership of the improvements is different from ownership

(continued)

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of the land;

(b) the taxpayer makes a written request; or

(c) the land is outside an incorporated city or town.

(7) The taxable value of all property in classes two through six is the percentage of assessed value established in 15-6-103 through 15-6-107 for each class of property."

And, as so amended,
BE CONCURRED IN

Statement of Intent adopted and attached

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STANDING COMMITTEE REPORT

.....April 6.....1972.....

MR. President.....

We, your committee on.....**Taxation**.....

having had under consideration**Statement of Intent - House**..... Bill No.**643**.....

Respectfully report as follows: That.....**Statement of Intent - House**..... Bill No.**643**.....

Section 5. of House Bill 643 requires the department of revenue to apportion the value of certain centrally assessed property among the counties in which such property is located. This apportionment shall be made on a mileage basis or on the basis of the original installed cost of the centrally assessed property located in the respective counties. If the property is of such a character that its value cannot be apportioned on either of these bases, then the department may adopt such other method or basis of apportionment as may be just or proper. It is the intent of the legislature that apportionments made under this act shall substantially correspond with the location of such property.

SENATE
Be Adopted

STANDING COMMITTEE REPORT

April 6

1979

MR. President.....

We, your committee on..... Taxation.....

having had under consideration House..... Bill No. 669.....

Respectfully report as follows: That..... House..... Bill No. 669,.....

third reading bill, be amended as follows:

1. Title, line 10.

Following: line 9

Strike: "AND REPEALING SECTION 7-15-4221, MCA;"

2. Page 1, line 25.

Following: "plan"

Strike: "may"

Insert: "adopted after July 1, 1979, must"

3. Page 2, line 1.

Following: page 1

Strike: "resolution"

Insert: "ordinance"

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(Continued)

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4. Page 2, line 8.
Following: "by"
Strike: "resolution"
Insert: "ordinance"

5. Page 3, line 3.
Following: line 7
Strike: "resolution"
Insert: "ordinance"

6. Page 3, line 9.
Following: "approved"
Insert: "or modified"

7. Page 11, line 2.
Following: line 1
Strike: section 13 in its entirety
Renumber: subsequent section

And, as so amended,
BE CONCURRED IN

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STANDING COMMITTEE REPORT

April 5, 1972.

MR. President.....

We, your committee on **Taxation**.....

having had under consideration **House**..... Bill No. **795**.....

Respectfully report as follows: That **House**..... Bill No. **795**.....
third reading bill, be amended as follows:

1. Title, line 9.

~~Strike: "ESTABLISHING THE REVENUE OVERSIGHT COMMITTEE AS A PERMANENT
LEGISLATIVE COMMITTEE; REQUIRING THE STATE TAX APPEAL BOARD TO ALLOW
DIRECT APPEAL IN CERTAIN CASES;~~

2. Title, line 12.

~~Strike: "15-2-201,"~~

Following: "15-7-102"

~~Strike: ","~~

Insert: "AND"

Following: "AND"

~~Strike: "SECTIONS 1"~~

Insert: "SECTION"

3. Title, line 13.

~~Strike: "AND"~~

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(continued)

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4. Page 2, line 16.

Following: "(5)"

Strike: "All"

Insert: "In any periodic revaluation of taxable property completed under the provisions of 15-7-111 after January 1, 1979, all"

5. Page 2, line 20.

Strike: section 2 in its entirety

Renumber: subsequent sections

6. Page 4, line 15.

Strike: sections 4 and 5 in their entirety

Renumber: subsequent sections

7. Page 6, line 13.

Following: "has"

Strike: "issued"

Insert: "stated"

8. Page 6, line 14.

Following: "the"

Strike: "determination"

Insert: "adjustment"

9. Page 7, line 2.

Strike: sections 7 and 8 in their entirety

And, as amended,

BE CONCURRED IN

STANDING COMMITTEE REPORT

April 6 1975

MR. President

We, your committee on Taxation

having had under consideration House Bill No. C.30

Respectfully report as follows: That House Bill No. C.30,
third reading bill, be amended as follows:

1. Title, line 6.

Following: "SPOUSE;"

Strike: the remainder of line 6 through "CHILD;" on line 10

2. Title, line 11.

Following: "MCA;"

Strike: the remainder of line 11 through "MCA;" on line 12

Insert: "AND"

3. Page 4, line 6.

Following: line 6

Strike: sections 3 through 8 in their entirety

Renumber: following section

And, as so amended,

WE CONCURRED IN

BO FASS *JB*

STANDING COMMITTEE REPORT

April 6 1975

MR. President

We, your committee on Taxation

having had under consideration House Bill No. 916

Respectfully report as follows: That House Bill No. 916, third reading bill, be amended as follows:

1. Title, line 5.

Following: "MAKE"

Strike: "CHIEF EXECUTIVE"

Following: "OFFICERS"

Insert: "AND EMPLOYEES"

2. Page 1, line 15.

Following: "amounts"

Insert: "plus interest due thereon"

3. Page 1, line 17.

Following: line 17

Strike: subsection 2 in its entirety

Insert: "(2) The officer or employee of a corporation whose duty it is to collect, truthfully account for, and pay over to the state amounts withheld from the corporation's employees and who willfully fails to pay over the withholdings is liable to the state for ~~double~~ amounts so withheld and the amount of penalty and interest due thereon."

And, as so amended,

BY CONCURRENCE

STATE PUB. CO. *JH*
Helena, Mont.

Jean A. Turnage,

Chairman.