

HOUSE TAXATION COMMITTEE MEETING MINUTES  
February 10, 1981

A meeting of the House Taxation Committee was held on Tuesday, February 10, 1981 at 8:00 a.m. in Room 102 of the State Capitol. With Vice Chairman Sivertsen presiding, all members were present with the exception of Rep. Brand, who was excused, and Rep. Dozier, who was absent. Chairman Nordtvedt was excused for the first part of the meeting. HOUSE BILLS 354, 427 and 549 were heard. Vice Chairman Sivertsen announced that action would be delayed on these bills for one week in order that people unable to travel to Helena due to the weather might submit written testimony.

HOUSE BILL 354, sponsored by Rep. Gerald Kessler, was heard first. This bill provides for a number of alternative sources of revenue for local option. The bill is one of a series of bills trying to help the Cities.

Alec Hansen, Montana League of Cities and Towns, then rose in support of the bill. Local government has deteriorated in the past several years. The principal source of revenue, the property tax, is remaining static while inflation increases. The tax base has been eroded by roll backs. Property taxes in Montana are the 4th highest in the nation. He rose in support of revenue sharing; this bill is an alternative to that. No new taxes would be imposed; local governments would simply be given the option to generate more revenue.

Sam Boggess, Director of Support Services for the City of Billings, then rose in support of the bill; see written testimony Exhibit "A."

Bill Cregg, Mayor of Missoula, then rose in support of the measure. The decision on whether or not to impose the tax will be made locally and he is in support of this.

Larry Herman, Mayor of Laurel, then rose in support of the bill. The property tax is regressive in that not all owners are able to pay, and depending on property taxes as the main source of revenue has caused a number of Cities to be in a bind.

Don Peoples, Chief Executive of the Butte-Silverbow Government, then rose as a PROPONENT of the bill. Local governments are caught in a revenue squeeze because of dependence on the property tax. Taxable value has increased at 9%, while inflation has been growing at 15% per year.

Dan Vorsdall, City of Anaconda, then spoke. This bill would give the alternative to possibly support the services they need to.

Rose Leavitt, League of Women Voters, spoke up in favor of revenue sharing and local control.

Phil Strobe, Montana Innkeepers Association, then rose in OPPOSITION to HOUSE BILLS 354, 427 and 109. Similar legislation has failed in previous sessions of the Legislature. This bill asks that the power to impose taxes be given to the Cities. This shouldn't be done in Montana because the State doesn't have a huge metropolitan area in

its borders. The hotel industry would be having to pay excessive taxes under this bill; hotels and motels already pay a lot of property taxes. He submitted that a small town wouldn't be able to get enough revenue to do them any good by way of a hotel-motel tax or an income tax. This bill would be creating a hodgepodge of taxes. He pointed out that in 1978 Billings voters voted these taxes down and the hotel-motel tax was repealed before it could be enacted. Anytime a small group of people is made to pay a tax, this is grossly unfair.

Al Donohue, President of the Montana Innkeepers Association, then rose in opposition to the bill. Cities and Towns are beleaguered and the travel industry is hurting; travel for 1981 will probably be down 20%. He submitted that the voters would put the tax on the motel-hotel industry because they wouldn't have to pay this tax. The \$1 per room per night figure doesn't take into consideration whether or not the room is rented out. The percentages of room gross can escalate if the hotel is a budget-rated one and there is only 50% occupancy. The power to tax should rest with the Legislature, not with local governments.

Jim DeMers, Chairman of the Montana Travel Host, rose in opposition to the measure. His inn in Lewistown pays the second highest taxes and this bill would put him in first place. They are also the second largest employer in Lewistown. Gas price increases will make travel go down even more; the bill should be killed for the sake of the travel industry.

John Beleeeghem, from Bozeman, then spoke. This bill is inflationary. Less than 50% occupancy in the motels and hotels is projected for 1981, and travel will be going down 30%. With energy, labor, and supply costs rising, the bill itself becomes inflationary.

Mrs. Lorine Twedt, Montana Innkeepers, then spoke up. They are already below 50% occupancy in their small hotel. This is a selective sales tax.

Gene Phillips, Kalispell Outlaw Inn, then spoke. Canadian travel to Kalispell might be reduced if things become too expensive in that city, and the only bright light, economically in Kalispell, has been Canadian travel.

Cynthia Smith, owner of the KOA Campground in Great Falls, then stated that where a room tax is imposed in other States, campgrounds have also been included. This is discriminating against tourism. She submitted that the tourists are found in the rural areas, so not only is the bill discriminatory against one industry, it is discriminatory within the industry.

Larry Tobiason, Montana Automobile Association, then rose in opposition to the bill; the Association has historically opposed the motel-hotel tax. Any increase in lodging costs will drastically affect the public. A room tax would become a deciding factor on where conventions were held, which could have a detrimental effect on the Communities that

adopted the tax.

John Clark, Department of Revenue, then rose in opposition to the bill. He has problems with Sections 3 (b) and (c). If a tax is going to be instituted it should be one with minimal administrative costs. Everything would have to be regeared if Section 313 of the Codes was to be enacted. He expressed willingness to work with the sponsor to clean the bill up so the Department could administer it. Also, the City and Town income tax language is unclear; "collected" should be replaced with the word "withheld." The cost to administer this bill would be fairly large.

Dennis Burr, Montana Taxpayers Association, then rose in opposition to the measure. The statutes don't apply to city level income tax and ordinances would have to be set up and they would be guiding the actions of the Department of Revenue. The last section of the bill seems to take away what the first section sets up. He thought that the local options would be allowing a small group to impose taxes on even a smaller group. If this bill is passed, voter turnout should be specified; the amount a measure had to be approved by should be made specific.

Questions were then asked. Rep. Devlin submitted that this bill would primarily provide relief to the City taxpayer. If the payroll and the income tax were both imposed, this would be double taxation. Rep. Kessler said that the out-of-town person would also be using the services of the City and paying the taxes, while the City residents would be paying their regular taxes plus these taxes.

Rep. Asay wanted to know if the sponsor thought that high property taxes lent themselves to urban sprawl and Rep. Kessler said he agreed with this. Rep. Asay wanted to know if this bill wouldn't lend itself to urban sprawl, also. Rep. Kessler didn't think this would accelerate what was going to occur anyway.

Rep. Williams submitted that revenue sharing might be the best approach to the economic problems of local governments. Phil Strobe pointed out that under revenue sharing the Legislature would still have the power over how money was shared. Dennis Burr said he realized that the taxpayers Association had testified against revenue sharing, but they would prefer it to this bill. Mr. Peoples said that his personal feeling was that revenue sharing was a more immediate solution. There is an attitude problem from the opposition to revenue sharing that Cities and Towns are lesser governments. Of the three levels of government, local government provides the most services and is also the least paid. He suggested that this bill be amended so that it was workable.

Rep. Bertelsen asked the sponsor of the bill if the intent of the motel-hotel tax was to have the room occupied or all rooms taxed. He said it wasn't his intent to tax all rooms; only the occupied ones, and said that the word "excise" implied "use." He said that he would be agreeable to amending the bill to make this even more clear.

Rep. Asay wanted to know if this bill wasn't leaning towards a sales tax. Mr. Boggess disagreed and said this bill was following the philosophy that the people who use the services should pay for them. Rep. Asay submitted that he personally endorsed a sales tax, and felt that many businesses and local governments would also support one.

Rep. Roth pointed out that the Constitution mandated that alternative forms of local government were to be offered. However, most local governments had chosen to remain with the status quo. She submitted that most of the alternative forms of local government were what was included in this bill. The sponsor agreed with this, but pointed out that although the same things in this bill were turned down in 1975, at that time inflationary pressures weren't as great as they now were.

Rep. Kessler then closed. Regarding House Bill 122, if the problems were acute in 1977, they are even more so now and there is probably even a greater need for that bill now; this bill addresses some of the problems that bill addressed. It seems local control is the best means of doing business. However, when it comes down to it, the Legislature is unwilling to grant the power to the local governments. He suggested that the power be given to the people in the community. Regarding the argument that competition would be generated if this bill was enacted, he submitted that this was a plus; every community could set the tax if they wanted it. The travel industry people talked about their tough straits, but he thought there were other reasons involved in their opposition to the bill. He submitted that automobile travel actually was increasing. Also, he didn't believe the bill would include campgrounds. He said he appreciated the Department of Revenue's concerns, and would be glad to work with them and wished they had contacted him so that the amendments could have been made available at the hearing.

He expressed hope that the Legislature would realize the plight of Cities and would stop having a "rural mentality." He submitted that Montana was now an urban State, and would become more and more an urban State. He said that if the financial problems of the Cities weren't addressed, they could find themselves in the same predicaments that some of the larger Cities in the U. S. had found themselves in. He said that possibly part of the bill could be amended or stricken; however, the bottom line was, there has been a lot of legislation introduced by the Cities and Towns to give the Legislature a list of options, and the Legislature needs to pick something that will help them. The hearing on HB 354 was then closed.

HOUSE BILL 427, sponsored by Rep. Steve Waldron, was then heard. A mix of revenue should be provided for local government. Montana doesn't presently have this situation and if there is only one source of revenue, it starts to burden the taxpayers who support it. HB 427 is a hotel facilities tax which will provide an alternative source of revenue. This would be totally a local option tax and a limit of 10% of the price of a room is set. The tax has to be approved by interlocal agreement between all of the towns in the County governing body. Decisions on

the division of the revenue are left up to the local government. The bill doesn't include campgrounds. He submitted that administrative problems wouldn't be significant.

Don Peoples, Butte-Silver Bow government, then rose in SUPPORT of the bill and reiterated his arguments which had been in support of HB 354.

Phil Strobe, Montana Innkeepers' Association, then rose in OPPOSITION to the bill. He suggested that this bill might not be constitutional; distribution of a County-wide tax to the Cities is a questionable practice. He said that most of the people using motels and hotels in the State were in fact residents of Montana. Regarding spreading around the tax base, he said this wasn't a valid statement, since hotels and motels were paying a lot of taxes on their property already.

Larry Tobiason, Montana Automobile Association, then spoke. This bill is even worse than HB 354 because it is talking about even a higher room tax. The argument that automobile travel is increasing is not valid because it is up in relation only to what it has been, which has been down; it is still down from what it originally was.

Dennis Burr, Montana Taxpayers Association, then stated that their survey said that 93% of the members said they were opposed to a user tax without the permission of the local people.

Janelle Fallon, Montana Chamber of Commerce, rose in opposition to the bill.

Mrs. Lorine Twedt, Montana Innkeepers Association, said that this bill was even a more selective sales tax than HB 354.

Questions were then asked. Rep. Williams wanted to know about the possibility of unfair competition being created, and wanted to know if Rep. Waldron would support a Statewide motel-hotel tax. Rep. Waldron said he wouldn't, because decisions had to be made locally. He didn't think the argument was valid that Cities would lose business because they had a hotel tax.

Rep. Asay asked Rep. Waldron if he didn't think the 10% rate was too high. He pointed out that the bill set a limit of 10% and didn't say that it had to be 10%. He added that the tax would have to be levied countywide under the bill so there would be no competition between hotels from inside and outside City limits. Rep. Harp expressed concern that the bill didn't require local voter approval and also expressed concern that there might be competition between different areas. He submitted that a 10% overhead from one city to the next might be a deciding factor as to where a convention might be held.

Rep. Waldron said that the main factor when determining where to have a convention was the number of rooms available and not the cost of the rooms. The issue is if local control is going to be given or if local government is going to be done away with.

Rep. Hart submitted that the County Commissioners wouldn't take on the responsibility of imposing the tax. Rep. Waldron said the bill didn't do this, an interlocal agreement was provided for. Rep. Hart wanted to know if the hotel and motel owners would be able to have any input in the decision. She also submitted that room rates were a definite factor when planning conventions. Rep. Waldron replied that if the tax would severely hurt the industry, he didn't believe the Community would impose the tax. Rep. Hart submitted that this was a selective tax.

Rep. Asay brought up the issue of taxation without representation. Rep. Waldron said that local government officials were elected, and pointed out that the Legislature, also an elected body, imposed taxes and these two situations were in opposition to Rep. Asay's argument.

Rep. Zabrocki wanted to know if the bill might be amended so that proof would have to be made that there was a deficiency in the local government before the tax could be imposed. Rep. Waldron said that the people running the local governments had to be trusted to use good judgment. He submitted that they needed to have the power to impose the tax if it was desired.

Rep. Waldron then closed. He objected to pontificating on how local governments were operating; if the local government is not run well, one of the biggest reasons is because of the Legislature and how it has tied their hands. Regarding the statement that most of the people staying in hotels were residents of Montana, he pointed out that many hotels and motels didn't belong to the Innkeepers Association, and submitted that the resort communities had a much higher percentage of out-of-state visitors. He said he had tried to work with the Innkeepers Association and they had refused to work with him on the bill. Ability to pay should be taxed. As far as people not staying somewhere because the tax is too high, he didn't think this was going to happen. The hearing was then closed on HOUSE BILL 427.

HOUSE BILL 549, co-sponsored by Rep. Audrey Roth, was then heard. This bill revises the law on the Homestead exemption.

Larry Huss, Montana Savings and Loan League, then rose in support of the bill. He suggested amendments that would reestablish a cap on the value of the homestead of \$75,000 and eliminate the distinction between purchase-money and nonpurchase-money mortgages. He stated that the sponsor had agreed that the amendments were proper. An amendment is also needed to strike the repealer clause in the title. Distinctions shouldn't be being made any longer so the last two pages of the bill wouldn't be necessary. The reason they wanted the amendments was because they appreciate the fact that the value of homes has gone up substantially; by using \$75,000, the average house is encompassed now and in the future. The distinction between purchase-money and non-purchase-money mortgages has been stricken because they would just require another piece of paper to be filed. With the amendments, the League supports the bill.

Control of the meeting was then relinquished to Rep. Nordtvedt, and Jess Kirkland, Montana Credit Unions League, rose in OPPOSITION to HB 549. The amendments have made the bill more palatable, but they will oppose the bill on the basis of the generous homestead exemption. The exemption is a device for sheltering assets in bankruptcy proceedings. He felt that \$20,000 still provided a basis upon which a bankruptcy was filed; that is to give a "fresh start," and not to better the filer's position.

Questions were then asked. Rep. Williams submitted that he felt the bill was in the wrong Committee. Chairman Nordtvedt said that the bill would be kept unless the Committee members wanted it transferred.

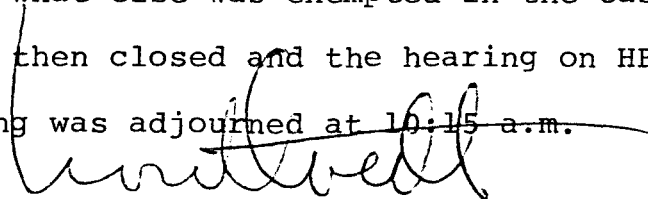
Rep. Bertelsen wanted to know how the bill would affect the situation where a person had bought a ranch from someone who had a mortgage on it. He wanted to know if they could declare bankruptcy and hold the mortgage holder responsible. He was told that if the ranch was sold and the mortgage was taken, the homestead exemption wouldn't apply to the security interest.

Rep. Nordtvedt wanted to know what would happen if the same person had consumer debts and filed bankruptcy. He submitted that the holders of mortgages would be protected but wanted to know about the holders of the other debts. Mr. Kirkland said that assets could be sheltered in a variety of ways under the current bankruptcy laws. The homestead is also considered a disposable asset, other than the equity in it.

Rep. Switzer wanted to know if the owner of a \$40,000 home who took bankruptcy could be forced to sell his home and go somewhere where he could get a home for \$20,000. Mr. Kirkland said that debtor assets were put on the property of the estate and the trustee paid the creditors off. If the homestead had to be disposed of, \$20,000 could be sheltered. He said the point was that the person who filed for bankruptcy shouldn't be able to come out in as good a position as he was prior to the bankruptcy. Rep. Switzer wanted to know if the homestead exemption would have to be liquidated. Mr. Kirkland said the debtor would get the \$20,000 plus other exempted items. Rep. Nordtvedt stated that the court wouldn't force the sale of the home if there was less equity in it than allowed under the homestead exemption. Discussion took place regarding what else was exempted in the case of bankruptcy.

Rep. Roth then closed and the hearing on HB 549 was closed.

The meeting was adjourned at 10:15 a.m.



Rep. Ken Nordtvedt, Chairman

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# VISITORS' REGISTER

HOUSE WATKINS COMMITTEE

ILL NO 34

Date 2/10/57

SPONSOR Kissin

NAME	RESIDENCE	REPRESENTING	SUPPORT	OPPOS
EDDIS BURK	Clancy	MONTAX		✓
JOHN CLARK	HELENA	DEPT OF REV		✓
Dennis Taylor	Helena	City of Helena	✓	
Rose Leavitt	318 Harrison Helena	League of Women	✓	
Agnes Smith	Great Falls	(Leaving Industry) Voters Congressional District		✓
Wendy J. J. J.	Helena	Self		✓
Joe P. P.	Butte	Butte Silver Box	✓	
Larry Tobiason	M. A. A.	Helena		✓
Louise Twedt	Helena	Mont. Fair League		✓

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR LONGER FORM.

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.



February 10, 1981

TESTIMONY PRESENTED BY SAM BOGGESS TO THE LOCAL GOVERNMENT COMMITTEE OF THE STATE LEGISLATURE ON FEBRUARY 10, 1981.

My name is Sam Boggess. I am the Director of Support Services for the City of Billings, Montana, and I appear here today on behalf of the City of Billings.

I am here to speak in favor of HOUSE BILL NO. 354 which would provide the cities in Montana with alternate sources of revenue in which to finance public services.

The need for this Bill was underscored in Billings in October of 1979 when the City Council appointed a 10-member committee to examine the possibility of alternate sources of revenue to provide basic public services. The City Council was aware the statistics that reflected that the City's tax base had grown an average of 6.3% the last three years while inflation increased an average of 11.3% during the same period. A severe cutback in the numbers of employees and in basic services provided by the City was one of the results of this imbalance.

It is significant that the Alternate Revenue Committee in Billings made five recommendations to the City Council, and three of those recommendations are included in HOUSE BILL NO. 354. They include the gasoline tax, the motel/hotel tax and the employee/employer payroll privilege fee. The Billings City Council Alternate Revenue Committee also recommended that any tax that the City Council should decide to pursue should be subjected to the approval or disapproval of the voters within Billings. This is also a similarity to the vision in HOUSE BILL NO. 354.

The cities in Montana are substantially different in their makeup, in their size and many other respects, and it is simply essential that they have choices in which to finance their basic public services. This alternate revenue bill will provide an opportunity for the voters of each community to make those choices. We are convinced state government has very major problems in providing for the financing of state programs and state services and will not be able to provide substantial

direct revenue sharing funds to cities. Some way must be found to allow cities to use a source of revenue other than property taxes.

The City of Billings has raised business license taxes, building department fees, subdivision fees, engineering costs of special services, and other special fees to place as many services as possible on a self-sustaining basis. This approach to fund Parks, Library, Police and Fire services is not practical. You might well ask the question, "How do cities in other states finance their services?" Let me briefly identify the practice in our neighboring states.

1. Wyoming - Cities and counties have an optional 1% sales tax that has been approved in 14 counties. In addition, a substantial portion of the severance tax on minerals is distributed to cities and counties. Casper, Wyoming, receives 2 million dollars a year from the state mineral tax and 8 million a year from their optional sales tax. This is almost twice as much as the City of Billings collects from all property taxes -- \$5,811,524 in 1980.
2. South Dakota - Cities have an optional 1% sales tax and 2% motel/hotel tax, and 57 cities have adopted such a tax since it was enacted in 1970. The City of Sioux Falls collects approximately \$65 per capita, of \$6,000,000 a year, from these sources. Again, total property tax collected by the City of Billings in fiscal '80 was \$5,811,524.
3. Idaho - The State allocates 3% of the 3 cent sales tax to cities and 1/6 of its 9½ cent gasoline tax. In Pocatello, a City of 46,000 people, this results in a \$600,000 payment from the State Sales Tax and a \$650,000 gasoline tax payment.
4. North Dakota - The cities and counties of the State developed a successful initiative that provides North Dakota cities and towns 5% of the state income and sales taxes. They also receive 1 cent of the State's cigarette tax. Bismarck, a City of 44,000 people, received \$691,000

from these sources last year and an additional \$900,000 from the State gasoline tax. Billings did not receive any of the State income or cigarette tax and, with a population of 70,000+, we received \$580,000 in State collected, locally shared, fuel taxes.

5. Montana - The property taxes are the only major source of revenue available to cities and counties.

As you can see, states around Montana and for that matter, almost all of the other states, have found ways to assist their local governments in meeting the service needs of their citizenry. Some have done it through the authorization of optional taxes, others have done it through revenue sharing, and still others have done it through a combination of the two. The State of Montana has not really recognized the fiscal needs of cities and we are asking you to do this with your support of HOUSE BILL NO. 354.

Thank you.

NAME Phil Strube BILL No. HB 427  
ADDRESS HELEN DATE 2-10-81  
WHOM DO YOU REPRESENT Met. Insurance Ass.  
SUPPORT                      OPPOSE X AMEND                     

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

HB 354 AND HB 427 ARE  
SELECTIVE SALES TAXES  
AND PUTATIVE BURDEN TO  
ONE INDUSTRY. MORE  
IMPORTANTLY THE BILLS  
CHANGE OUR FUNDAMENTAL  
TAX STRUCTURE FROM  
ONE WHERE LEGISLATURE  
CREATES TAXES TO ONE  
WHERE CITIES WILL  
CREATE TAXES — THIS  
CONCEPT WAS DEFEATED  
IN 1977 (HB 122) AND  
1979 (SB 13)

NAME Rose Leavitt BILL No HB 354  
ADDRESS 315 Harrison - Helena DATE 2/10/81  
WHOM DO YOU REPRESENT League of Women Voters  
SUPPORT X OPPOSE          AMEND         

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

The LWV would like to speak in support of HB 354. League members support legislation which gives local governments flexibility in budgeting their revenue and allows adequate resources. We also believe in more local control and citizen participation. This bill speaks to both. Thank you for permitting us this time to testify.

NAME Cynthia Smith BILL No. 4B 334  
ADDRESS 1500 51<sup>st</sup> St S DATE \_\_\_\_\_  
WHOM DO YOU REPRESENT Condo Owners Assoc.  
SUPPORT \_\_\_\_\_ OPPOSE / AMEND \_\_\_\_\_

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments: As an active department or division of the lodging industry, we feel a room tax levied against the hotel/motel facilities is a discriminatory, selective sales tax.  
This is a burden to an already struggling industry.

## VISITORS' REGISTER

HOUSE Tobacco

COMMITTEE

BILL NB 427Date 5/11/91ISOR Walden

NAME	RESIDENCE	REPRESENTING	SUPPORT	OPPOSE
J. M. MAQUIGAN	HELENA	MT AUTO ASSN		✓
Alicia A. Tobiasson	"	" " "		✓
Dennis Burr	CLANCY	MONTANA TAXPAYERS ASSOC		✓
A. - DONOHUE	GT FALLS	" INNKEEPERS		✓
JOHN BELLEGHEM	BOZEMAN	" "		✓
JIM DEMERS	LEWISTOWN	" "		✓
J. DE WOLF	BUTTE	BUTTE-SILVER Bldg	✓	
Janelle Fallon	Helena	Mont. Chamber		✓
J. NE PHILLIPS	KALISPELL	OUTLAW INN		✓
SAM BOGGS	Billings	CITY & Billings	✓	
Alec Hansen	HELENA	LEAGUE OF CITIES	✓	
Wendy Woodruff	Helena	Helena	✓	
Gore Leavitt	Helena	LWV		
Myrtice Smith	Great Falls	Wagner-Brown Assoc (lodging and)		✓
Evelyn Joyn	Helena	Self		✓
Terine Twedt	Great Falls	Mont. Innkeepers		✓

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR LONGER FORM.

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

NAME GENE PHILLIPS BILL No. H/B 427

ADDRESS KALISPELL DATE 2/10/81

WHOM DO YOU REPRESENT OUTLAW INN

SUPPORT \_\_\_\_\_ OPPOSE X AMEND \_\_\_\_\_

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:



# VISITORS' REGISTER

HOUSE

## Termination

COMMITTEE

R. LL

4.7549

Date 2/10/81

NSOR

Kim

[illegible]

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR LONGER FORM.

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

NAME Lynn R. BILL No. 2-10-71  
ADDRESS 1014 1/2 St. N.W. DATE 2-10-71  
WHOM DO YOU REPRESENT How-Takin'-It-Less League  
SUPPORT \_\_\_\_\_ OPPOSE \_\_\_\_\_ AMEND X

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

# STANDING COMMITTEE REPORT

FEBRUARY 12 1961

MR. **SPEAKER**

## TAXATION

We, your committee on

having had under consideration **HOUSE** Bill No. **354**

A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE ALTERNATIVE SOURCES OF REVENUE FOR LOCAL GOVERNMENTS; AMENDING SECTION 7-6-4401, MCA."

Respectfully report as follows: That **HOUSE** Bill No. **354**

**DO NOT PASS**

~~DO NOT PASS~~  
**DO PASS**

# STANDING COMMITTEE REPORT

FEBRUARY 12

19 81

MR. SPEAKER

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 427

A BILL FOR AN ACT ENTITLED: "AN ACT TO AUTHORIZE COUNTIES TO IMPOSE A TAX ON HOTEL ROOM RENTAL CHARGES IF THE MUNICIPALITIES OF THE COUNTY HAVING MOTELS WITHIN THEIR CORPORATE BOUNDARIES AGREE TO THE IMPOSITION OF THE TAX AND THE DISTRIBUTION OF THE PROCEEDS."

Respectfully report as follows: That HOUSE Bill No. 427

DO NOT PASS

~~DO NOT PASS~~  
~~DO PASS~~

# STANDING COMMITTEE REPORT

FEBRUARY 12

19 61

MR. SPEAKER

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 549

A BILL FOR AN ACT ENTITLED: "AN ACT TO GENERALLY REVISE THE LAW ON THE HOMESTEAD EXEMPTION; ALLOWING THE DECLARATION OF HOMESTEAD TO BE MADE AFTER A JUDGMENT IS ENTERED AND REQUIRING THE COURT TO SELECT A HOMESTEAD BEFORE ISSUING A WRIT OF EXECUTION IF ONE HAS NOT ALREADY BEEN SELECTED; REVISING QUANTITY LIMITATIONS ON SELECTION OF A HOMESTEAD; AND REMOVING THE VALUE LIMITATION ON THE HOMESTEAD EXEMPTION; AMENDING SECTIONS 70-32-104 THROUGH 70-32-106, AND 70-32-202, MCA; REPEALING SECTIONS 70-32-303 THROUGH 70-32-215, MCA."

Respectfully report as follows: That HOUSE Bill No. 549

DO NOT PASS

DO PASS