

MINUTES OF THE HOUSE TAXATION COMMITTEE MEETING  
February 13, 1981

A meeting of the House Taxation Committee was held on Friday, February 13, 1981 at 8:00 a.m. in Room 102 of the State Capitol. All members were present except Reps. Brand and Vinger, who were excused. HOUSE BILLS 591, 609, 599, and 648 were heard and EXECUTIVE ACTION was taken on HOUSE BILLS 543, 552, 579, 408, 540, 65, 512 and 528.

The first bill to be heard was HOUSE BILL 609, sponsored by Rep. Jay Fabrega. This is a companion to a bill providing for increment taxing on remodeling property and this bill is for new and expanding manufacturing industry property. In order for a taxpayer to receive the benefits in Section one, the governing body must have approved the schedule by resolution. Presently there are a variety of incentives in the law, but if the industry is not new to the State, the qualifications are so difficult, they are of very little value.

Dave Goss, Billings Chamber of Commerce, then rose as a PROPONENT. A bill like this one would make it a little more worth a new business's while to come into Montana. This would be advantageous to everyone, because the new business would create jobs, and property tax revenue.

Robert Holding, Montana Wood Products Association, then rose in support of the bill. This type of legislation is a good incentive to the amount and type of capital investment being talked about in the wood industry.

Rep. John Harp rose in support of the measure. The new sections containing the schedule allow the industry to meet the demands of great capital outlay and provide a tax base for an area. He pointed out that the State would also be getting income tax revenue from the employees of the industry.

There were no OPPONENTS to HB 609. Questions were then asked. Rep. Sivertsen wanted to know what the rationale was behind the formula in the new section. Rep. Fabrega said that this was the same formula that North Carolina used.

Rep. Fabrega stated that only the portion of a business that was expanding would receive the tax break.

Rep. Bertelsen asked Rep. Fabrega if he saw any lack of equality between this bill and the law that requires a prepayment of taxes. Rep. Fabrega replied that this bill would apply to an industry of any size, but it was aimed at small to middle-sized industries. He stated that he didn't want the prepayment law repealed, because it was legitimate. This bill would favor the small plant.

Rep. Bertelsen brought up the problem of Commissioners being pressured to grant an exemption. Rep. Fabrega pointed out that the resolution was either passed for all takers, or rejected, and cases would not be handled individually.

Rep. Dozier asked Rep. Fabrega if he didn't feel this bill would create

unfair competition with existing businesses. He replied that he didn't feel this way because manufacturing had a lot of room to expand in the State.

Rep. Fabrega stated that it has proven very beneficial to provide this kind of benefit, even in light of the increased demand for services which a new or expanding manufacturing business generates. He added that the increment began at 50% rather than at 0% because local needs are recognized.

The word "jurisdiction" in the bill refers to tax jurisdiction, and Rep. Fabrega stated that the bill could be amended to make this clearer.

Rep. Fabrega said that if business was basically manufacturing in orientation and coming into the State for the first time, he believed the competition problem would regulate itself. He agreed to check and see if gasification plants would be included under the definition in this bill.

Rep. Sivertsen then asked Mr. John Clark (Department of Revenue) for his comments on the bill. He replied that he had no problem with the philosophy behind the bill, but he did have a problem with the language used in its drafting. It appears that once a jurisdiction adopts a resolution under this bill, nothing can be done to prevent anyone who comes in from being immediately subject to the treatment the bill offers. He added that there may be a problem connected with the tax prepayment issue, also. Also, the term "construction period" needs to be defined more closely because it could be continued on indefinitely. The assumption that the bill only goes to the improvements to the property and not to the machinery may not hold up.

Rep. Williams asked Rep. Fabrega if, in view of the complications with the bill, he would be willing to amend it so that local impact would not require a prepayment of taxes, as far as small manufacturers. Rep. Fabrega said this might be a possibility, provided that it doesn't have a negative economic impact. He added that he believed this was being addressed by making the tax break a local option.

Rep. Fabrega stated that one possible way to qualify under the bill might be to require that the businesses have 500 or less employees.

Rep. Fabrega then closed, and the hearing on HB 609 was closed.

HOUSE BILL 591, sponsored by Rep. Hal Harper, was then heard. He feels the people whom the bill addresses should receive the same tax rate whether they live in their own homes or not. He said that the bill addressed limited profit situations, so there would be no abuse by proprietors. He said that some members of the Tax Appeals Board would be available to support his testimony.

There were no OPPONENTS to HOUSE BILL 591.

Bob Raundal, State Tax Appeals Board, then rose as neither a PROPONENT nor an OPPONENT. They are unable to grant a tax reduction under the present law, even if they feel one is deserved.

Questions were then asked. Rep. Williams submitted that at the end of 15 years, the person could sell the property at any price. If he made a lot of money on the sale, he would have been using low-interest government money to do this, and this isn't fair in his opinion. He pointed out that there were other bills to give renters a tax break, and he feels they had better approaches.

Rep. Harper stated that his only concern was that the same rights and privileges be extended to people who don't own their homes as to those who do. He then closed. He said that Rep. Williams had touched upon a problem area. Jim Steffeck, State Tax Appeals Board, then interjected that the owner does not pay any of the taxes; the residents of the homes pay the taxes, and they will be the ones that will benefit from the bill.

Rep. Harper then closed, and the hearing on HOUSE BILL 591 was closed.

HOUSE BILL 599, sponsored by Rep. Bob Sivertsen, was then heard. This bill addresses the problem of preserving the family farm. This bill is expanded from previous sessions of the Legislature. He went through the bill section by section. The bill creates a disincentive for qualifying individuals. The reporting provision has been expanded in this bill because he believes the information can be gathered much quicker if the State doesn't wait for the Federal government's figures. Previous bills have prohibited someone from owning land and that is perhaps the wrong approach, but he feels it is fair to create disincentives such as this bill does. The problem is compounding in Montana right now; corporations buy land, hold it for a few years, and then sell it. Beginning farmers and ranchers are being shut out of the market. Studies show that the area of ownership of agricultural land by non-farming individuals is becoming more used. Other states have limitations such as this bill provides. He would rather approach the problem on the State level than have Congress pass a bill.

Ann Scott, Montana Farmers Union, then spoke. They have been long concerned about the influx of tax loophole money into this area. Eventually the number of people out on the land are reduced when outside corporations buy it out. This is bad for the small communities that depend on the farmers' support. Many of the nation's largest banks develop land trust schemes which receive tax benefits for being company land and this concerns the Farmers Union.

She then stated that they had a few problems with the way the bill was written. (1) There is confusion about whether a qualifying individual for income limits applies to which section. (2) They don't necessarily think that a farmer or rancher out on the ranch now, and lucky enough to have oil wells on his property, should be treated in the same manner as an out-of-state corporation coming in. The bill does not address

this. (3) Regarding the new Section on income tax deduction for a small farming operating, less than \$500,000 isn't an adequate definition. (4) Regarding the tax break for sale to small farmers, this question is being currently addressed in SB 163 and HB 640, and they feel the provisions in those bills specify better who is a beginning farmer. This bill might be construed to also apply to expanding farmers. She is not sure if the land trusts being set up in the midwest also might not be dealt with fully in this bill and something might have to be added to include them.

Mons Teigen, Montana Stockgrowers Association, and the Montana Cow-belles, then spoke. Their organization has not been greatly enthused about family farm acts in the past, but this bill addresses the problem about as well as anything that they have seen. He received a letter from the "Oppenheimer people," and they tell investors to buy tillable ranch land because it will never be any cheaper and there are vast amounts of money to be made. There is a change in what is happening around the State. Uncontrolled breaking of the land is being done by outside people. He agreed with the Farmers Union reservations about the bill, especially Section 9. He feels that the gross income should be increased. Other than that, he thinks the bill will give the State a handle on what is happening.

Jo Brunner, W.I.F.E., wished to go on record as supporting the part of the bill dealing with ownership reporting, but they are concerned about Sections 8 and 9. She thinks the income floor is too high. She doesn't feel these sections need be addressed in the bill, because of other legislation.

Tom Dowling, Montana Railroad Association representative, then rose in OPPOSITION to the bill. Regarding raw agricultural products, he doesn't know what that means. The cost of production of timber apparently couldn't be deducted on the income taxes of timber growers, which would be a problem. The bill flops back and forth as to who is included under its provisions. He also has a problem with the penalty provision.

Tom Harrison, Shell Oil Company, then rose in opposition to the bill. They have no great concern about the reporting requirements; he pointed out that nationally, there are similar reporting requirements. Several things are inconsistent in the bill. (1) Failure to allow deductions from income tax for agricultural expenses: this bill says that it will be advantageous to let land lay fallow, and if anything is done to improve it, no deduction will be allowed for expenses. In addition, Sections 9 and 10 don't seem relevant to the bill, and if anything should be in a separate bill.

Don Allen, Montana Petroleum Association, wished to point out that in relation to the provisions on Page 5, lines 4 - 7, there is an energy forecasting bill and he is concerned about a duplication of authority.

John Clark, Department of Revenue, then made some comments. He pointed

out that confidentiality provisions in State law will not allow the Department of Revenue to divulge information regarding income to the Department of Agriculture, as this bill provides for.

Questions were then asked. Rep. Asay asked Rep. Sivertsen if, in Section 9, an individual wouldn't be encouraged to buy land, break it up, and sell it as dry land, and get a large capital gain out and be excused from the capital gain by selling to a local farmer. Rep. Sivertsen pointed out that this was already happening, and this provision won't enhance it. Rep. Asay said that he thought the language in the bill could be made clearer.

Rep. Bertelsen said that it seemed to him that if a \$50,000 exemption was given for selling, this kind of activity might be increased. Rep. Sivertsen said that there was enough big money coming into the State that when the land is put up for sale, it will be sold. This provision just encourages that the land be sold to a beginning farmer. Rep. Bertelsen said that it seemed like the owner would be getting a double break - a \$50,000 capital gains break that he never had before. Rep. Sivertsen expressed willingness to straighten the language out.

Rep. Roth wanted to know if this was an effort to create smaller ranches and farms. Rep. Sivertsen said not necessarily; the bill was mostly designed to allow beginning or smaller farmers an opportunity to farm or ranch. Rep. Sivertsen said that it could be spelled out in the law who exactly would qualify.

Rep. Nordtvedt wanted to know by what logic Rep. Sivertsen wanted to deny operating expenses when arriving at taxable income. Rep. Sivertsen replied that this is one idea trying to address the problem; it would help provide a disincentive to the individuals. Rep. Nordtvedt wanted to know if he had any objections to amending the bill to include all young people starting out in small business enterprises, also.

Concerning the reporting requirements contained in the bill, Rep. Sivertsen pointed out that the federal reports only provided information on alien ownership. Also, this bill only covers those qualifying.

In response to a question from Rep. Roth about the bill's encouraging people to embark on a losing proposition, farming; Rep. Sivertsen said that the reason the return on farming was so small was because the price of land was so high that the payments cut into the return.

Rep. Sivertsen then closed. He would like to see this problem addressed. Regarding "qualifying individuals," maybe the figures are not enough in some cases and too much in other cases. He said he would be open to amendments in regard to this. As far as foreign corporations, it is his intent that the bill pertain to certain individuals, businesses and corporations and aliens as well, because the problem is not only with alien ownership, but with investors in the country who are using this land as a tax write-off. Big business wants this land to be in the ownership of fewer people because it would be easier to control food production in the country. If this bill is not the proper vehicle,

he expressed hope that the Committee could come up with something else to address the problem. The hearing on HOUSE BILL 599 was then closed.

- HOUSE BILL 648, sponsored by Rep. Gerry Devlin, was then heard. This bill allows the Counties to claim the taxable value on vehicles registered after July 1 up to the end of the year. When staggered registration was adopted, this ability of the County was taken away; however, the counties have been doing this anyway, but this bill would make the practice legal.

Dennis Burr, Montana Taxpayers Association, then rose in support of the bill.

There were no OPPONENTS to HB 648. There were no questions. Rep. Devlin then closed.

The Committee then went into EXECUTIVE SESSION. Regarding HOUSE BILL 65, Reps. Harp and Williams decided that it was too much of a case of special legislation. They talked to the Department of Revenue regarding reducing the length to one mile from 1 1/4 miles. It was agreed that the Committee would postpone Executive Action on the bill for the time being.

HOUSE BILL 528 received a DO PASS motion from Rep. Bertelsen. Discussion followed. Regarding testimony about getting the money put into the Outreach Program, Rep. Williams wondered if this might be a good place to take that up. Rep. Sivertsen expressed opposition to the idea. Rep. Harp pointed out that the Sponsor of the bill might not agree with such an amendment. Rep. Asay suggested that perhaps the other bill which increases the tax from 10% to 12% could address the Outreach Program. Rep. Williams withdrew his suggestion. Discussion took place regarding the Outreach Program. The question was then called for and the motion of DO PASS carried unanimously.

Rep. Harp then moved that HOUSE BILL 512 DO NOT PASS. Rep. Dozier said he thought the Outreach centers were vital and necessary, but they are mandated to "clean up their act;" they haven't, and they are now asking for more money. Rep. Hart said that their biggest problem is that the money doesn't get to them. Also, regarding cleaning up their act, she was told that only two halfway houses in Montana would be covered under this thing. There are several other treatment centers, many of which are private programs, and they are getting linked up with the State programs.

Rep. Dozier said he would like to get more information and find out just who was getting funded. Rep. Oberg stated that the Appropriations Committee was scrutinizing this. He said he didn't think the problem was going to be cured with more money. Rep. Harp pointed out that the bill's intent and the sponsor's intent didn't match. Rep. Switzer rose in support of the bill. Mr. John Clark, Department of Revenue, stated that raising the tax 2% would increase revenue by 20%.

Rep. Dozier said he feels the Department of Institutions took more money than they would have, but when the State started funding, alcohol rehabilitation centers started popping up everywhere. A compromise was made to get some control over this.

Rep. Nordtvedt recommended that no more bills like this one come to Taxation until Appropriations can investigate them.

Rep. Asay said that it was obvious that the most successful programs were those with the most volunteer help.

Rep. Hart rose in support of local programs. Rep. Asay pointed out that the kind of expenditures this bill addresses have been pointed out to be a legitimate use of impact monies for the oil industry.

The question was then called for on the motion of DO NOT PASS; motion carried with Reps. Hart and Switzer opposed.

HOUSE BILL 65 was then taken up again. Mr. Hoffman, Department of Revenue, stated that if the one mile provision was incorporated, it should be sufficient to accomplish the goal of the bill. Because of the population limit, other companies should be excluded. He pointed out that the problem shouldn't be a big one in the future because the trend is to go down.

Rep. Williams then moved that HOUSE BILL 65 DO NOT PASS. Motion carried unanimously. Rep. Roth then moved that a Committee bill be drafted addressing the subject; motion carried unanimously.

Rep. Dozier then moved that HOUSE BILL 540 DO PASS; motion carried unanimously.

HOUSE BILL 408 was then considered. Several proposed amendments were moved; see Exhibit "A." Motion carried unanimously. Rep. Burnett then moved that the bill DO PASS AS AMENDED; motion carried unanimously.

Rep. Zabrocki moved that HOUSE BILL 579 DO PASS. Rep. Dozier rose in opposition to the bill. Discussion took place. Rep. Neuman made a substitute motion of DO NOT PASS. Rep. Zabrocki then withdrew his motion. The motion of DO NOT PASS was then voted on and carried unanimously.

HOUSE BILL 552 was then considered. Rep. Dozier moved to amend the bill to cover drilling from December 31, 1976 through December 31, 1982; See Exhibit "B." Rep. Williams said he didn't feel a date made too much difference either way, because the Legislature could always address the problem in two years.

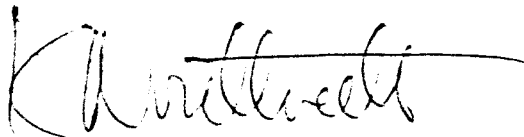
The question was then called for on the amendment; motion carried 11 - 6; see roll call vote. The question was then called for on the motion of DO PASS AS AMENDED. Mr. Oppedahl, Legislative Council, pointed out that the title of the bill also needed amending. Motion carried, with Rep. Oberg opposed.

Rep. Switzer then moved that HOUSE BILL 543 DO PASS. It was pointed out that this bill would cover an increase in the Severance tax, also. Rep. Sivertsen said that before any legislation of this kind was passed, proposals to help bond City and County governments had to also be looked at; piecemeal legislation is defeating the purpose. He said he would like to see the bill TABLED.

Rep. Harrington said that if there was an increase in the Severance tax, the money allowed under this bill should be decreased.

Rep. Neuman made a substitute motion to TABLE HB 543. Motion carried with Reps. Devlin, Nordtvedt, Switzer and Williams opposed.

The meeting was adjourned at 10:20 a.m.

A handwritten signature in cursive script, appearing to read "Ken Nordtvedt", written over a horizontal line.

Rep. Ken Nordtvedt, Chairman

da



## VISITORS' REGISTER

HOUSE 7-14-70

COMMITTEE

BILL 100 609

Date 2/3/51

SPONSOR Falco

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

## WITNESS STATEMENT

NAME \_\_\_\_\_ BILL No. \_\_\_\_\_

ADDRESS 1000 25th St. N. W. 10751 DATE 2/13/71

WHOM DO YOU REPRESENT. None

SUPPORT ✓ OPPOSE AMEND

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

WITNESS STATEMENT

NAME F.H. Buck Boles BILL No. HB-609  
ADDRESS HELENA MT DATE Feb 13, 1981  
WHOM DO YOU REPRESENT MONTANA CHAMBER OF COMMERCE  
SUPPORT X OPPOSE \_\_\_\_\_ AMEND \_\_\_\_\_

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments: Montana does not have a positive image as a place to locate a business or a manufacturing operation.

This bill would help improve that image. It also offers a significant real benefit to new and expanding business firms.

I especially support the portion of the bill which provides a tax relief to existing firms. So much of the law in Montana that provides tax incentives to business applies only to new businesses. The Montana Chamber has initiated proposals in this session and past session to help existing businesses. We are pleased to encourage a do pass for this bill (HB 609)

*F.H. Boles*

## VISITORS' REGISTER.

HOUSE \_\_\_\_\_ COMMITTEE \_\_\_\_\_

BILL HB 591

Date 2/1/77

SPONSOR Hagerman

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

## VISITORS' REGISTER

HOUSE

COMMITTEE

BILL HR 599

Date 2/13/81

SPONSOR Section[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

NAME Jo Brunner BILL No. House Bill 599  
ADDRESS 531 S Oakes DATE 2/13  
WHOM DO YOU REPRESENT W.I.F.E.  
SUPPORT X OPPOSE \_\_\_\_\_ AMEND \_\_\_\_\_  
PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments: Women Involved in Farm Economics would like to go on record as supporting this bill. We are in accord with the bill until we get to section--new--8 and new section 9. We feel that classifying a small farmer with an income of \$500,000 over a 3 year period--thats an average of \$160,000, give or take a few dollars per year, ~~xxxxxxx~~ is putting the ceiling a bit too high, a ~~xxxxxxx~~ income, ~~xxxxxxx~~ ly ~~xxxxxxx~~ ng, ~~xxxxxxx~~

WITNESS STATEMENT

NAME Tom Dowling BILL No. 599  
ADDRESS 3030 N Montana DATE 2/13  
WHOM DO YOU REPRESENT Mont RR Assn  
SUPPORT \_\_\_\_\_ OPPOSE X AMEND \_\_\_\_\_

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

## VISITORS' REGISTER.

HOUSE Tax-709 COMMITTEE

BILL 43 645

Date 2/12/81

SPONSOR \_\_\_\_\_

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.



Amendment to HB 408

1. Page 1, line 16.

Following: "state"

Insert: "or any commission, authority, or agency of a political  
or governmental subdivision,"

2. Page 1, line 20.

Following: "governmental"

Strike: "board, ~~and~~ commission, or"

Insert: "governmental"

Suggested by  
Coyne 2/12

EXTEND

HOUSE BILL NO. 552

INTRODUCED BY

*Krisley, Wagner & Smith*

1 within Montana or at least 10,000 natural gas consumers  
 2 within Montana.  
 3 (3) The 3-year exemption provided by this section  
 4 shall begin when natural gas from a qualifying well is first  
 5 placed into a natural gas distribution system.  
 6 (4) Notwithstanding the provisions of subsection (2),  
 7 all reporting requirements under the severance tax remain in  
 8 effect."

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10 Section 1. Section 15-36-121, MCA, is amended to read:  
 11 "15-36-121. Exemption from severance tax. (1) It is  
 12 the public policy of this state to promote a sufficient  
 13 supply of natural gas to provide for the residents of this  
 14 state and to lessen Montana's dependence on imported natural  
 15 gas.

16 (2) Natural gas produced from a well 5,000 feet deep  
 17 or deeper on which drilling was commenced after December 31,  
 18 1976, but before December 31, 1980, is exempt from all of  
 19 the severance tax imposed by 15-36-101 for 3 years if the  
 20 gas produced from the well is:

21 (a) placed into a natural gas distribution system for  
 22 delivery to consumers after diligent completion of the well;  
 23 and

24 (b) distributed by a natural gas distribution system  
 25 serving only natural gas consumers a majority of which are

9 Section 2. Effective date. This act is effective on  
 10 passage and approval.

-End-

but before December 31, 1981

# STANDING COMMITTEE REPORT

February 13, 19 81

MR. SPEAKER

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 591

A BILL FOR AN ACT ENTITLED: "AN ACT TO INCLUDE MULTIPLE-UNIT HOUSING PROJECTS MEETING CERTAIN CRITERIA IN CLASS FOUR FOR PROPERTY TAX PURPOSES; AMENDING SECTIONS 15-6-134 AND 15-6-151, MCA; AND PROVIDING AN EFFECTIVE DATE."

Respectfully report as follows: That HOUSE Bill No. 591

DO NOT PASS

~~DO PASS~~

# STANDING COMMITTEE REPORT

February 21 19 21

**SPEAKER**

MR. ....

## TAXATION

We, your committee on .....

HOUSE

599

having had under consideration ..... Bill No. ....

A BILL FOR AN ACT ENTITLED: "AN ACT TO REGULATE THE OWNERSHIP OF AGRICULTURAL LAND BY REQUIRING CERTAIN PERSONS, BUSINESSES, AND CORPORATIONS TO REPORT OWNERSHIP OF INTEREST IN AGRICULTURAL LAND, BY DISALLOWING DEDUCTIONS FROM INCOME TAX AND CORPORATION LICENSE TAX LIABILITY FOR CERTAIN FARM-RELATED EXPENSES AND CAPITAL GAINS CLAIMED BY THESE PERSONS, BUSINESSES, OR CORPORATIONS, AND BY PROVIDING TAX INCENTIVES FOR THE SALE OF LAND TO SMALL OR BEGINNING FARMERS; AMENDING SECTIONS 15-30-101, 15-30-121, AND 60-1-102, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

HOUSE

599

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

DO NOT PASS

~~DO PASS~~

# STANDING COMMITTEE REPORT

February 18, 1911

MR. SPEAKER

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 609

A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE A GRADUATED SCHEDULE FOR THE TAX RATE APPLICABLE TO IMPROVEMENTS ON REAL PROPERTY FOR NEW AND EXPANDING MANUFACTURING INDUSTRY; PROVIDING FOR LOCAL GOVERNMENT APPROVAL; AMENDING SECTION 15-6-134, MCA; PROVIDING AN EFFECTIVE DATE."

Respectfully report as follows: That HOUSE Bill No. 609

DO NOT PASS

~~DO NOT PASS~~

# STANDING COMMITTEE REPORT

February 13, 1951

SPEAKER

MR. ....

TAXATION

We, your committee on .....

having had under consideration ..... HOUSE Bill No. 648

A BILL FOR AN ACT ENTITLED: "AN ACT TO INCLUDE MOTOR VEHICLES ASSESSED BETWEEN JULY 1 AND DECEMBER 31 IN THE TAXABLE VALUE OF THE COUNTY; AMENDING SECTION 15-8-706, MCA; AND PROVIDING FOR AN EFFECTIVE DATE."

Respectfully report as follows: That ..... HOUSE Bill No. 648

DO PASS