

TAXATION COMMITTEE

47th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 13	To allow the Dept of Revenue to waive interest upon delinquent taxes and penalties in certain cases.	Jan 6	Fabrega	Jan 9	Do pass Jan 14	
HB 17	To provide that the same interest rate apply to overpayment refunds as to delinquent tax due for the income and corporation tax.	Jan 5	Nordtvedt	Jan 8	Do pass as amended Jan 14	
HB 18	To reduce individual income tax on interest income earned in certain cases.	Jan 6	Nordtvedt	Jan 9	Do pass as amended March 3 4 opposed	March 3
HB 22	Transferring responsibility for the calculation of the foundation program's additional state levy	Jan 6	Fabrega	Jan 9	Do pass as amended Jan 13	
HB 27	To raise the individual income exemption from \$800 to \$1200	Jan 7	Keyser	Jan 14	Do pass as amended April 1 Unan April 1 Amendments adopted March 27	April 1
HB 34	To revise the income limitations applicable to property tax exemption for 100% disabled veterans	Jan 7	Lund	Jan 8	Do pass as amended Jan 15	Jan 15 =1=

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 36	To provide for taxation as class eleven property of certain electric transmission and distribution property	Jan 7	Brand	Jan 21	Do pass as amended Jan 27	Jan 27
HB 42	To provide for postponement of capital gains tax by re-investing gain within 60 days.	Jan 7	Nordtvedt	Jan 26	Do pass as amended March 17 2 opposed	
HB 43	Creating a 20% surtax on all property included in certain sections owned by a foreign person.	Jan 7	Moore	Feb 2	Do pass Feb 5	Feb 5
HB 46	To provide an adjustment for inflation of depreciation in calculating individual income tax liability.	Jan 7	Nordtvedt	Jan 23		
HB 47	To clarify the fees applicable to certain vehicles.	Jan 5	Quilici	Jan 8	Do pass Jan 9	Jan 12
HB 63	To exempt from income taxation private or corporate retirement benefits in excess of a certain amount.	Jan 7	Moore	Feb 4	Do pass as amended	Feb 6

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 65	To provide graduated taxation of certain telephone communication properties	Jan 7	Briggs	Jan 21	Tabled - put into sub comm Jan 26 New Sub Comm Feb 5 Do not pass Feb 13 Comm bill will be started Feb 13	Feb 13
HB 73	To establish a system of revenue sharing	Jan 7	Vincent	Jan 13	Amendments accepted April 14 Do pass as amended April 17	April 17
HB 84	To raise the individual income tax exemption from \$800 to \$1200	Jan 7	Yardley	Jan 14		
HB 85	To repeal the individual income surtax.	Jan 7	Yardley	Feb 2		
HB 86	To provide a fee in lieu of property tax for automobiles light trucks, and motorcycles	Jan 7	Yardley	Jan 15		
HB 92	To permit the Dept of Revenue to modify the percentage multiplier used in converting market value of railroad property to taxable value	Jan 7	Asay	Jan 22	SubCommittee hearing Feb 9 Do pass as amended Feb 11	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 109	To allow a defined resort community to establish a resort tax after a vote of its electors.	Jan 8	Ellerd	Jan 19	Do Not pass Jan 21	Jan 22
HB 113	To provide a fee in lieu of property tax for automobiles and light trucks	Jan 8	Wallin	Jan 15		
HB 119	To tax automobiles, buses, and trucks weighing 1 1/2 tons or less as class 8 instead of class 9 property.	Jan 8	Harrington	Jan 15		
HB 121	To clarify provisions relating to the local impact and education fund.	Jan 8	Conroy	Jan 14	Do pass as amended Jan 27 Back to comm Jan 31 Do pass as amended Feb 5	
HB 126	To exempt property within first and second class cities from conservation district tax levies	Jan 8	Moore	Feb 6	Do not pass Feb 11	
HB 129	To prohibit imposition of back taxes on a vehicle for a period in which it is not operated on the highways of the state.	Jan 9	Harrington	Jan 15	Do not pass	Jan 31

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 155	To change the funding allocations of the school equalization program and the long range building program...	Jan 10	Nordtvedt	Jan 16	Tabled Feb 11 Do pass as amended March 16	March 17
HB 156	To enlarge tax credits for business investment and to encourage creation of jobs	Jan 10	Nordtvedt	Jan 23	Do pass as amended Feb 4	Feb 4
HB 160	To include in Class Five property the dwelling house of an honorably discharged disabledveteran	Jan 13	Sales	Jan 23	Do pass 14-4 April 1	April 1
HB 177	To provide that school buses leased or privately contracted exclusively to school districts for the state-approved trans of students are exempt from property taxation.	Jan 13	Eudaily	Jan 20	Do not pass Jan 21	Jan 22
HB 200	To increase funds available for management of the State's Wildlife resources by increasing the fees for hunting, fishing, trapping and related licenses and permits	Jan 14	Ellison	Cancelled	Trans out of Committee Jan 17	
HB 204	To provide for a fee in lieu of property tax on motorboats	Jan 14	Eudaily	Jan 20	Do pass as amended Jan 26	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 219	To clarify and revise the amount an individual taxpayer must earn before filing an income tax return.	Jan 14	Nordtvedt	Jan 16	Do pass as amended Jan 16	Jan 16
HB 221	To allow certain interest to be included in the credit against property taxes for tax prepayment on new industrial facilities.	Jan 14	Burnett	Jan 21	Do not pass Feb 5	Feb 5
HB 223	To reallocate the coal severance tax by reducing the amount allocated to alternative energy research and allocating a portion of the tax to conservation district operations.	Jan 14	Schultz	Jan 23	Do pass as amended Jan 26	
HB 230	Repealing the authority for an additional state levy for state deficiency in the school foundation program	Jan 17	Sales	Feb 5	Tie vote on Do pass 9-9 No action March 10	
HB 234	To establish a fee in lieu of tax for automobiles and light trucks based on engine size and age of the vehicle	Jan 14	Harp	Jan 29		
HB 237	To provide a credit against individual income tax liability for capital expenditures for energy conserving purposes	Jan 15	McBride	Jan 22	Do pass as amended	Feb 4

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 250	To generally reduce personal income tax liability and to adjust the amount of exemption deduction.	Jan 15	Nordtvedt	Jan 22	Do pass as amended Jan 27	Jan 28
HB 279	To provide a graduated tax for certain class four property.	Jan 16	Azzara			
HB 288	To provide for interest and penalty on delinquent property taxes owed on mobile homes and house trailers	Jan 16	Fabrega	Jan 20	Do Pass Unan Feb 20	
HB 292	Repealing the Montana Inheritance tax	Jan 16	Wallin	Feb 17	Do not pass 5 opposed	March 20
HB 293	To revise the acreage and annual gross income qualifications for agricultural land assessment.	Jan 16	Holliday	Feb 17	Do pass unan March 3 Back to comm March 10- Tabled 1 opp March 19-Do pass 1 opposed March 27	March 27
HB 305	To use market value as of January 1 of the assessment year in assessing motor vehicles	Jan 17	Dozier	Jan 20	Do pass as amended March 10 unan	March 11

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 308	To permit the payment of personal property taxes that are not a lien on real property on the same dates as property taxes on mobile homes	Jan 17	Yarlday	Jan 20	Do Pass Jan 21	Jan 22
HB 312	To create a state reserve fund that will provide interest free funds to school districts for capital outlay.	Jan 19	Bengtson	Jan 26	Do not pass	Feb 5
HB 325	To increase the amount of motor vehicle license fee collections paid into the city road fund	Jan 19	Dozier	Jan 28	Do not pass	Jan 31
HB 326	To subject aircraft kept at an airport located within a city to city tax levies and exempting them from county tax levies	Jan 19	Dozier	Jan 28	Do pass as amended	Jan 31
HB 338	To change the dates when the various gasoline license tax rates for gasohol apply	Jan 19	Nordtvedt	Jan 28		
HB 343	To make house trailers and mobile homes eligible for property tax relief when destroyed by natural disaster	Jan 19	Harp	Jan 27	Do pass Jan 28	Jan 29

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 354	To provide alternative sources of revenue for local governments.	Jan 28	Kessler	Feb 10	Do not pass Feb 11 11-7	
HB 370	To provide that oil and gas net proceeds tax be levied only on oil and gas sold during the taxable year.	Jan 20	Nordtvedt	Jan 30	Do pass Feb 2 2 opposed	Feb 3
HB 371	Clarifying allowable incurred expenses with respect to producing wells to be deducted when computing the oil and gas net proceeds tax	Jan 20	Underdal	Jan 30	Do pass as amended Feb 2 1 oppose Back to comm Feb 11	Feb 3
HB 374	To provide a fee in lieu of property tax for automobiles light trucks, motorcycles and motorboats	Jan 20	Quilici	Jan 29	Do pass Grey bill failed 10-7 March 27	
HB 389	Providing for annual or quarterly registration of motor vehicles owned by nonresidents temporarily employed in Montana	Jan 21	Hart	Jan 29	Do Pass	Feb 3
HB 391	To authorize a deduction for charitable contributions as a part of the standard deduction of a resident individual in computing taxable income.	Jan 21	Winslow	Jan 26	Do not pass	Feb 4

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 395	To include utility plants in service or under construction within the meaning of "property used and useful for the convenience of the public."	Jan 21	Meyer	Transferred out of committee Jan 27		
HB 408	To extend and amend the bond validating act	Jan 21	Cozzens	Feb 12	Do pass as amended Feb 14	
HB 415	To provide that gain or loss upon a corporate liquidation is recognized for state tax purposes by the liquidating committee	Jan 22	Sivertsen	Feb 2	Do pass as amended	Feb 5
HB 416	To generally revise and clarify the laws relating to withholding tax.	Jan 22	Sivertsen	Feb 2		
HB 428	To establish a uniform vehicle tax system for automobiles and light trucks	Jan 22	Nordtvedt	Jan 29	Do pass as amended 2 opposed	March 17
HB 427	To authorize counties to impose a tax on hotel room rental charges	Jan 22	Waldron	Feb 10	Do not pass Feb 11	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 433	To increase the interest rate on delinquent personal income tax from 9% to 15% and from 12% to 18% when a purposeful or knowing violation is involved.	Jan 23	Dozier	Feb 3	Do pass as amended	Feb 5
HB 435	To increase the interest on delinquent corporate license tax from 9% a year to 15% a year.	Jan 23	Dozier	Feb 3	Do pass as amended	Feb 5
HB 451	To revise the nonresident income tax laws.	Jan 24	Meyer	Cancelled Feb 6		
HB 455	To clarify that certain land and improvements consist of separate sub-classes of property.	Jan 24	Huennekens	Feb 4		
HB 472	To authorize a levy not exceeding two mills on all livestock in Montana to fund veterinary inspections at live-stock markets	Jan 24	Ellerd			
HB 474	To provide a graduated schedule for the tax rate applicable to improvements on real property.	Jan 24	Faberga	Feb 4	Do pass	Feb 6

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 475	To extend the schedule for license taxes on gasohol and to eliminate the Governor's power to suspend the schedule	Jan 24	Ernst	Feb 4		
HB 483	To establish a fee in lieu of tax for automobiles and light trucks.	Jan 26	Waldron	Jan 29		
HB 489	Providing that no tax may be assessed against a person who regularly sells farm implements and equipment that constitute inventory as of Jan 1	Jan 26	Jacobsen	Jan 30	Do not pass Feb 2 2 opposed Back to committee Feb 5	
HB 490	To revise the rate at which agricultural implements and equipment are taxed.	Jan 26	Jacobsen	Jan 30	Do not pass Feb 2 4 opposed	Feb 3
HB 499	To increase the gasoline license tax, the tax on diesel fuel and volatile liquids, and the tax on special fuels by 3 cents.	Jan 27	Oberg	March 10	Do not pass March 17 3 opposed	
HB 511	To allow school district additional tax levies to be effective for two years.	Jan 27	Menahan	Feb 5	Tie vote on Do pass Bill sits as it is staying in Comm Feb 18 Feb 18 Tie on Do not pass Feb 20 Do not pass	Feb 21 Feb 18 Do not pass 9-6

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 512	To increase the license tax on liquor so that, among other results the amount of revenue available to the Dept of Inst. for the treatment rehabilitation and prevention of alcoholism is increased.	Jan 27	Shontz	Feb 11	Do not pass Feb 13	
HB 521	To provide that a special election on an additional levy for a school district is required only if no additional levy was imposed the previous year	Jan 27	Menahan	Feb 5	Do not pass Feb 17 4 opposed	
HB 523	To eliminate the authority to impose a statewide levy to fund the permissive levy deficiency of elementary and high school districts.	Jan 27	Sales	Feb 5	Do not pass Unan. March 10	March 11
HB 525	To provide that 90% of the property tax collected by a county on airline flight property etc be credited to the dept of community affairs for aeronautical purposes.	Jan 28	Ellerd	Feb 11	Do pass Unan Feb 11	
HB 528	To provide that a portion of the tax imposed on table wine sold in state liquor stores is made available to the earmarked venue account.	Jan 30	Metcalf	Feb 11	Do Pass Unan Feb 13	
HB 539	To limit taxable value on residential property	Jan 29	Huennekens	Feb 9	Do not pass Feb 11	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 540	For adjusting the registration date for aircraft to eliminate conflicts with other taxation laws	Jan 28	Huennekens	Feb 6	Do pass unan Feb 13	
HB 541	To provide a graduated tax for class four property, based on the income of the owner	Jan 28	Huennekens	Feb 9	Do pass unan Feb 17	
HB 543	To allocate a portion of the oil and gas severance tax proceeds directly to producing counties for road improvements	Jan 28	Jacobsen	Feb 12	Tabled 5 opposed Feb 13 Do pass as amended 10-9 March 6	March 7
HB 548	To increase to 2 cents a gallon the license tax on aviation fuel.	Jan 28	Sivertsen	Feb 20	Do pass 4 opp March 4	March 5
HB 549	To generally revise the law on the Homestead exemption	Jan 28	Keyser	Feb 10	Do not pass 1 opposed Feb 11	
HB 550	To revise the homestead exemption law	Jan 28	Kemmis	Feb 9	Do pass as amended Feb 12	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 552	To provide for a 3 year exemption from the severance tax on oil and gas for natural gas produced from a well 5000 feet or deeper	Jan 29	Spoush	Feb 12	Do Pass as amended 1 opposed Feb 13	
HB 559	To replace the percent income surtax with a graduated percentage surtax varying with adjusted gross income.	Jan 29	Neuman	Feb 3		
HB 561	To extend the current 5 year property revaluation cycle for an additional 2 years and to provide for the validity of assessments and taxes during this extended cycle.	Jan 29	Sivertsen	Feb 16	Do Pass unan March 10	March 11
HB 579	To provide a means to determine annually the amount of tax to be levied against fire insurance premiums	Jan 30	Vincent	Feb 11	Do Not pass unan Feb 13	
HB 589	To remove the termination date for the application of class 4 property taxation to land owned by a non-profit taxation corporation and used for golfing purposes	Jan 30	Pavlovich	Cancelled	at the request of sponsor	
HB 591	To include certain multiple unit housing projects in class four for property tax purposes	Jan 31	Harper	Feb 13	Do not pass 1 opposed Feb 17	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 599	To regulate the ownership of agricultural land by requiring certain persons, etc., to report ownership of interest in agricultural lands	Jan 31	Sivertsen	Feb 13	Do not pass Feb 20 10-5	
HB 609	To provide a graduated schedule for the tax rate applicable to improvements on real property for new and expanding manufacturing industry	Feb 2	Fabrega	Feb 13	Do not pass 13-2 Feb 19; Back to comm Feb 19; Scheduled for rehearing March 18 Do not pass March 27 4 opp; Do pass April 3 11-7	
HB 614	To amend initiative 86, concerning income tax indexing	Feb 2	Yardley	Feb 16	Do not pass 11-6 March 4	
HB 627	To allocate revenue collected on certain centrally assessed property in a county to local governments.	Feb 3	Asay	Hearing permanently cancelled at request of sponsor.		
HB 629	To clarify the reporting requirements for persons subject to the gross proceeds tax and metalliferous mines license tax	Feb 4	Harrington	Feb 20	Do pass as amended Unan Feb 20	
HB 633	Defining all terrain vehicles	Feb 4	Waldron	Feb 17	Tabled Feb 17 Unan	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 635	To reallocate the cigarette tax and to delete references in the cigarette tax law to bonds that have been retired	Feb 4	Bardanouve	Feb 18	Do pass as amended Feb 19 1 opposed	
HB 648	To include motor vehicles assessed between July 1 and December 31 in the taxable value of the county	Feb 5	Devlin	Feb 13	Do pass unan Feb 13 Back to comm Feb 23	
HB 653	To set a statutory state expenditure limitation	Feb 5	Nordtvedt	Feb 16	Do pass as amended March 4 4 opposed	March 5
HB 659	To establish a special property tax for new small business property located in an economically depressed area	Feb 6	McBride	Feb 18		
HB 707	The "Montana Energy Conservation Act"...	Feb 10	Marks	March 24	Do not pass 1 opp March 17	
HB 708	To provide for a different method of financing public assistance programs	Feb 10	Fabrega	March 20	Do not pass 5 opp March 6	March 7

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 753	To invest one-fourth of the deposits to the coal severance tax trust fund in home mortgages when the prime rate exceeds 12%.	Feb 13	Kemmis	Transferred Feb 18	out of committee	
HB 756	To impose an excise tax on the use of hotels, motels tourist homes, tourist campgrounds	Feb 13	Keedy	Feb 20		
HB 762	To make short term investments of coal tax trust funds in Montana Banks and lending institutions	Feb 13	Kemmis	Feb 24 Transferred	out of committee	
HB 763	To require itemized city assessments to be included on property tax notices sent to taxpayers.	Feb 14	Pistoria	Feb 20	Do pass 1 opp Feb 20	
HB 768	To replace local government property taxation of business inventories with a work privilege tax or an income tax.	Feb 14	Waldron	Feb 24		
HB 775	To repeal provisions relating to withholding for nonresidents income tax.	Feb 16	Nordtvedt	Feb 20	Do pass 1 opposed Feb 20	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 776	To provide grants to local government units from the metal mines license tax to lessen economic hardship caused by metal mining	Feb 18	Harrington	Feb 24	Do pass as amended 3 opposed	March 7
HB 787	To provide for a nongame wildlife council, nongame wildlife account and funding through a voluntary nongame wildlife contribution checkoff on income tax forms.	Feb 16	Harrington	Feb 17	Do not pass Feb 17 10-7 No recommend Ltr to fish and game	
HB 791	To replace the coal board with a community development board empowered to make grants and loan to local govt's for capital projects	Feb 16	Bardanoue	March 12	Tabled 11-5 March 30	
HB 804	To revise the mileage limitations on telephone communications equipment	Feb 18	Williams	March 3	Do Pass March 3 Unan.	
HB 807	To allocation a percentage of the proceeds of the cigarette tax to municipal fire departments	Feb 18	Fabrega	March 3	Transferred out of committee March 14	
HB 820	To clarify the conditions for exceeding the certain statutory mill levy limitations	Feb 23	Schults	March 3	Transferred out of committee March 2	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 834	To establish an investment credit against personal income tax or corporate tax for investments in small business investment co's..	March 4	Fabrega	March 18	Do not pass 6 opposed March 27 Do pass as amended 11-7 April 3	
HB 835	To generally clarify and revise the local option mtr. fuel tax.	March 4	O'Hara	March 19	Do pass 12-4 April 3	
HB 842	To provide corporate license tax credits for grants to businesses in a severely economically impacted locality	March 16	Menahan	March 23		
HB 844	To provide for the levying of a 2% sales and use tax to support the state educational system, teachers', policemen's and firefighter's systems..	March 16	Kanduch	March 23	Do not pass March 23 12-6	March 24
HB 852	To increase gross vehicle weight fees on certain vehicles	March 28	Nordtvedt	March 26	Do not pass April 1 2 opp	April
HB 859	To provide for the deduction of charitable contributions and gifts made by corporations in computing net income and corporate license tax liability	March 27	Fagg	March 30	Do pass amended Unan.	March 31

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 862	To provide for a statewide 3 mill property tax levy to provide money for the expenses of the cyclic property re-appraisal program..	March 30	Lory	Marc h 31	Do not pass 3 opp	
HB 870	To increase the standard deduction allowed for income tax purposes.	April 8	Nordtvedt	No hearing	Do pass Unan April 8	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 3	Amending 15-10-321 to not require the Dept of Revenue to levy for a change in taxing jurisdiction unless notified when...	Jan 20	Norman	March 5	Be concurred in March 5 Unan	March 6
SB 17	To generally revise the procedure for payment of taxes and license fees under pro-text	March 2	Thomas	March 13	Be concurred in as amended April 10 Nordtvedt	
SB 19	To provide for authorization of a county tax appeal board to meet beyond the normal time in certain cases.	Jan 15	Brown	March 16	Be concurred in as amended 1 opposed Harrington	
SB 30	To repeal the individual income tax surtax	Feb 10	Goodover	March 4	Be concurred in 4 opposed April 11	
SB 34	To eliminate the annual application requirement for Senior citizens to receive a preferential property classification	Jan 27	S. Brown	March 6	Be concurred in Unan March 6	March 7
SB 41	To classify as tax exempt Senior Citizen centers that are community service organizations established prior to July 1, 1981	Jan 29	Hafferman	March 9	Be concurred in Unan March 10	March 11

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SENATE

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 42	To increase the penalty for delinquent property tax payment from 2/3 of 1% to 5/6 of 1% per month.	March 21	Brown	March 26	Be concurred in Unan March 26	
SB 44	To raise the individual income tax exemption from \$800 to \$1000	March 30	Elliott	April 10		
SB 47	To remove livestock, poultry etc., from class 7 and place them in class 6 for purposes of property taxation	Feb 10	Severson	Feb 23	Tabled 14-4 March 4 Be concurred in 13-4	March 17
SB 54	To require service of the appeal petition on the department of revenue	Jan 21	B. Brown	March 5	Be concurred in Unan March 6	March 7
SB 55	To simplify reporting requirements for certain taxes	Jan 20	B. Brown	March 5	Be concurred in March 6 Back to committee March 10 Be concurred in March 17	March 17
SB 77	To extend the authority of the state board of examiners	Feb 8	Hims1	March 16	Be concurred in as amended Unan April 10 Underdal	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 102	To provide a graduated tax on property for certain low income and elderly persons and to adjust upward certain income qualifications for assessment of property tax	March 19	Himsl	March 26	Be concurred in as amended April 10 2 opposed Dozier	
SB 107	Allowing taxpayers to pursue declaratory judgment proceedings to test the validity of levies, etc..	March 2	McCallum	March 13	Be concurred in Unan March 20	March 21
SB 126	An act specifying the basis for assessing agricultural machinery, automobiles, trucks and other mtr.Vehicles	March 30	Severson	April 7	Be concurred in as amended April 11. 12-6	
SB 134	Amending 15-30-144 to provide for an automatic extension of six months for filing income tax returns.	Feb 21	Elliott	March 11	Be concurred in Unan March 13	March 13
SB 140	Amending 15-6-135 to classify new qualifying small power production facilities as class 5 property	Feb 23	Dover	March 16		
SB 150	To clarify the statutes allowing the investment credit	April 6	Kolstad	April 7	Be concurred in as amended 6 opposed April 8	

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Bill No.	Subject matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 160	Amending 72-16-304 to increase the insurance exemption for inheritance tax purposes to \$100,000	Feb 21	M. Anderson	March 17	Be concurred in 9 - 8 April 10 Kitselman	
SB 163	To assist beginning farmers to get started in agriculture by providing tax incentives and a lending authority	Feb 23	Towe	March 9	Be concurred in as amended 11-7 April 8	
SB 183	Repealing the rollback tax on agricultural land	March 2	Hammond	March 11	Be concurred in Unan March 13	March 13
SB 192	Amending 15-7-111 to extend the taxable property re-valuation cycle from 5 years to 20 yrs.	March 2	Elliott	March 19		
SB 200	Allowing for the deduction of federal excise taxes when computing oil and gas net proceeds tax.	April 6	Lee	April 9	Be not concurred in 11-8 April 13 Be not concurred in as amended April 14	
SB 207	Establishing a method to determine coal development impact costs to local government units	March 2	Towe	March 12	Be concurred in as amended April 3 opposed	8

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Bill No.	Subject matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 208	Authorizing the coal board to consider applications for loans from the local and impact and education trust fund account	March 2	Towe	March 12	Be concurred in April 8 4 opposed	
SB 210	Amend 15-15-101 to allow tax payers to challenge the assessment rules and procedure before the state tax appeal board	March 2	Senate Taxation Committee	March 13	March 20 tabled as amended Unan Be concurred in as amended April 10 Nordtvedt	
SB 231	Revising alcoholic beverage licensing laws as they relate to corporate license applicants, licensees, and eliminating residency requirements	March 2	Elliott	March 11	Be concurred in March 12 Back to comm March 20 Be concurred in March 27 unan	March 27
SB 252	To establish a new classification of property tax for automobiles and light trucks	April 6	Goodover	April 7		
SB 255	To eliminate certain taxes for lineal descendants	Feb 18	Turnage	March 17	Be concurred in Unan	March 17
SB 269	Revising the methods of payment in eminent domain proceedings.	March 2	Conover	March 13	Be concurred in as amended 2 opposed April 10	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 279	Amending 16-1-411 to standardize the timing of imposition of table wine tax.	March 2	Goodover	March 11	Be concurred in 4 opposed March 13	March 13
SB 283	To exempt business inventories from taxation	April 4	Elliott	April 10	Be concurred in 11-8 April 13	
SB 284	Amending 67-10-402 to clarify when a vote of electors is required to incur an indebtedness for airport purposes.	March 2	Stimatz	April 10	Be concurred in Unan March 11	March 12
SB 292	To provide greater flexibility for the issuance of industrial development bonds by a municipality or county under title 90	March 19	Hager	March 23	Be concurred in as amended March 27 Unan	
SB 322	To stimulate the production and use of organic fertilizer and soil amendments in mt. by providing tax incentives.	March 20	Halligan	March 26	Be concurred in as amended 2 opposed April 10 Azzara	
SB 337	To provide property tax relief to certain homeowners and renters by means of a credit against individual income tax liability..	March 30	Regan	April 7		=6=

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47th Legislature

SENATE

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 344	To impose a severance tax of approximately 10% on the severance of palladium, platinum, or any other metal or precious semiprecious stones.	April 7	Towe	April 13	Tabled 11-8 April 13	
SB 355	To replace the present system of taxation of automobiles and light trucks with a fee system	April 7	Blaylock	April 9		
SB 356	To amend section 15-36-101, MCA to provide a single percentage rate of 5 3% to be used in computing the severance tax on petroleum	April 7	Blaylock	April 13		
SB 361	To exempt domestic international sales corporations from the corporate license tax	March 14	Goodover	March 23	Be concurred in 13-3 April 10 Underdal	
SB 377	Simplifying utilization of funds used for financing the foundation program...	March 3	Berg	March 18	Be concurred in 4 opposed April 10	
SB 457	To allow an income tax credit for charitable contributions to a nonprofit corp, fund, foundation....	March 20	Dover	March 26	Be not concurred in as amended 11-7 March 31	March 31

TAXATION COMMITTEE

47th Legislature

SENATE

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 460	To require the county assessor to release the roll-back tax lien when the roll-back tax has been paid.	April 6	Graham	April 9	Be concurred in unan April 9	
SB 466	To revise the motor vehicle dealer laws by changing the fees...	March 30	Graham	April 7	Be concurred in April 7 unan	
SB 483	Clarifying classification of lands and improvements for purposes of property taxation	March 3	Senate Taxation Committee	March 17	Amendments adopted March 23 Subcommittee March 27 Be concurred in as amended 5 opposed April 2	
SB 484	To raise the mill levies granted to the Dept of livestock for brands enforcement and animal Health	March 30	Senate Taxation Committee	April 6	Be concurred in Unan April 6	
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TAXATION COMMITTEE

HOUSE JOINT RESOLUTIONS

47th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HJR 5	Establish a select committee to resolve questions re the valuation of commercial and residential property for taxation.	Jan 10	Fabrega	Jan 16	Do pass Jan 19	
HJR 7	Urging the Congress and Pres to enact legislation that annually adjusts personal income tax liability for inflation.	Jan 13	Nordtvedt	Jan 16	Do pass Jan 20	Jan 20
HJR 10	Requesting an interim study of alternatives to the Montana property tax.	Jan 22	Gould	Jan 27	Do not pass Jan 28	Jan 29
HJR 14	Requesting the revenue oversight committee to investigate the advantages of replacing property taxation...	Jan 22	Ernest	Jan 27	Do not pass Jan 28	Jan 29
HJR 52	To urge the Dept of Revenue to reach a settlement with taxpayers...	March 12	Sivertsen	March 17	Do pass as amended March 25	
HJR 57	To study the feasibility of replacing the present property tax system....	March 25	Fabrega	March 30	Do not pass 2 opposed April 1 Back to comm April 2	April 1

TAXATION COMMITTEE

HOUSE JOINT RESOLUTIONS

47th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HJR 61	To study the fiscal condition of local government possible alternative sources of revenue for local government.	March 31	Waldron	March 30	Do pass as amended Unan April 1	April 1

TAXATION COMMITTEE

47th Legislature

SENATE JOINT RESOLUTIONS

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SJR 10	Urging congress to remove alcohol fuel production information from confidentiality requirements of the internal revenue code etc...	March 3	Norman	March 18	Be concurred In. 7 opposed April 10	
SJR 23	Expressing support for Mont coal severance tax and urging all Montanan's to support and encourage the State's efforts in the Courts and Congress	March 19	Senate Taxation Committee	April 23		
SJR 26	Directing modification of the administrative rule governing the assessment of commercial furniture and fixtures	March 26	Thomas	April 6	Be concurred in as amended 6 opposed April 8	