

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

January 27, 1981

The thirteenth meeting of the committee was called to order by Chairman Pat Goodover in Room 415 of the State Capitol Building at 8:00 a.m.

ROLL CALL: All members were present, with the exception of Senator McCallum who was excused.

The first order of business was consideration of a proposed Joint Resolution for adoption as a committee bill, to provide for access to information relating to alcohol fuel production by urging Congress to remove such information from confidentiality provisions of the Internal Revenue Code. Senator Elliott moved that this bill be sponsored as a committee bill. The motion carried by unanimous vote to adopt.

CONSIDERATION OF HOUSE JOINT RESOLUTION 5: Senator Norman said that when this committee first met we spoke of anticipated difficulties with property tax appraisals and said this resolution is a mild effort in the right direction. The bill asks that a committee be designated composed of persons from the Department of Revenue, State Tax Appeals Board, Senate and House, so that by the 50th Legislative Day the committee might report back to the legislature their recommendations about property tax appraisal.

PROPOSERS: Ellen Feaver, Department of Revenue; Jim Steffeck, State Tax Appeals Board; Dave Goss, Billings Area Chamber of Commerce.

Senator Towe moved that House Joint Resolution 5 BE CONCURRED IN by the committee. The vote was unanimous, and it was so ordered.

EXECUTIVE ACTION ON SENATE BILLS 6, 11 and 20: Senate Bill 11, sponsored by Senator Galt, concerns all-beverage license transfer within a county. After a lengthy discussion of Senate Bill 11 with regard to considering it with Senator Healy's proposed amendment or with Senator Eck's proposed amendment, it was decided that SB 11 dealt originally with a specific problem of getting a license transferred to Ringling from White Sulphur Springs. It was felt that adding an amendment to Senate Bill 11 would change the whole intent of the bill, and a motion was made by Senator Towe that Senate Bill 11 be given a DO PASS. Senators Healy and Eck withdrew their motions for amendment language adoption to Senate Bill 11. The vote was unanimous for giving a DO PASS to Senate Bill 11.

In considering Senate Bills 6 and 20, Senator Towe briefly reviewed their content. He said Senate Bill 6 is an appraisal bill and Senate Bill 20 is a 15-year phase-out bill. Senate

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bill 6 will stop the escalating prices on licenses. Senate Bill 20 allows existing license holders to amortize them, but does not protect investment of people who have made large ones. Senator Towe felt that Senate Bill 6 was the best of the two bills to accomplish the most good.

Senator Norman moved that Senate Bill 20 DO NOT PASS. The vote was unanimous in favor of the motion. However, it was decided to hold Senate Bill 20 in Committee until more consideration could be given to it and more questions answered.

In considering Senate Bill 6, many in the committee still had major objections to certain features contained in it, i.e., census consideration, preferential treatment of large requestors, de-valuation of licenses already owned, effective dates, who would appraise, etc.

Because there was still much to be resolved, a motion was made in favor of appointing a sub-committee to find solutions. The motion passed unanimously and Senators Towe, Crippen, Elliott, Eck, McCallum, Healy, Severson, and Goodover volunteered to serve.

The meeting was adjourned.



Senator Pat Goodover, Chairman

ROLL CALL

TAXATION

COMMITTEE

47th LEGISLATIVE SESSION - - 1981

Date 1/27/81

NAME	PRESENT	ABSENT	EXCUSED
Goodover, Pat M., Chairman	✓		
McCallum, George, Vice		✓	
Brown, Bob	✓		
Brown, Steve	✓		
Crippen, Bruce D.	✓		
Eck, Dorothy	✓		
Elliott, Roger H.	✓		
Hager, Tom	✓		
Healy, John E. "Jack"	✓		
Manley, John E.	✓		
Norman, Bill	✓		
Ochsner, J. Donald	✓		
Severson, Elmer D.	✓		
Towe, Thomas E.	✓		

Each day attach to minutes.

Jan. 27, 1981

DATE _____

COMMITTEE ON Taxation

COMMITTEE ON Taxation

COMMITTEE ON Taxation

STANDING COMMITTEE REPORT

January 27

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MR. **President**

We, your committee on **Taxation**

having had under consideration **Senate** Bill No. **11**

Respectfully report as follows: That **Senate** Bill No. **11**

~~DO PASS~~

Senator Pat M. Goodover

P.G.
Chairman.

STANDING COMMITTEE REPORT

January 27

1981

~~XXXXXX~~

PRESIDENT:

MR.

TAXATION

We, your committee on

House Joint Resolution

~~XXXX~~ 5

having had under consideration Bill No.

House Joint Resolution

~~XXXX~~ 5

Respectfully report as follows: That Bill No.

BE CONCURRED IN

~~XXXXXX~~

DO PASS

P. A.

SB11 AMENDMENT

1. Title, line 6

Following: "CASES:"

Insert: "AMEND RESTRICTIONS ON TRANSFER OF ALL-PURPOSE BEVERAGE LICENSES AND EXCLUDE CERTAIN LICENSES FROM QUOTAS;"

line 7

Following "SECTION"

Insert: "16-4-201 AND"

2. Page 5, line 5.

Following: "license."

Insert: "The department may in its discretion lift the restrictions on an all-purpose beverage license transferred in subsection (a) five years after the date of transfer if it appears to the department that the public convenience and necessity would be served by such action. Licenses from which the restrictions have been lifted shall be excluded in determining the number of licenses allowed under 16-4-201 and 16-4-204 (6)(a)."