

MINUTES OF THE MEETING  
TAXATION COMMITTEE  
MONTANA STATE SENATE

March 21, 1981

The 53rd meeting of the committee, executive session, was called to order at 7:30 a.m., in Room 415 of the State Capitol Building, Chairman Pat Goodover presiding.

ROLL CALL: All members present, although Senator Towe arrived late. This is mentioned because the first two votes will show Senator Towe as not voting.

DISPOSITION OF SENATE BILL 126:

Senator Severson made a motion that the bill DO PASS. He handed out an Attachment, #1, explaining how all the fee system bills under consideration worked. He thought his was the best because it affects every county the same, is in the neighborhood of 25%, and is uniform. It doesn't have the inequity of larger cities paying less and smaller counties paying more.

GOODOVER: Where do we make up the monies to the counties?

SEVERSON: I don't figure on making it up and am not a proponent of revenue sharing.

McCALLUM: You are saying that the revenue the counties need will be shifted from the vehicle to another area?

SEVERSON: Any time you lower one class for either equity or just desire purposes you will create a shift. Then if the counties have to increase mill levies to bring in the same amount of revenue, it takes money from the ones getting the break.

McCALLUM: Many people are only paying taxes on a vehicle.

SEVERSON: I have heard that argument, and I think that is wrong again.

S. BROWN: It is my understanding that this isn't the final step. We have agreed to pass Elmer's bill so that it can get out on the floor. The summit wanted this bill and some others for purposes of discussion.

Senator Severson's motion was voted on and passed by a 12-1 margin.

DISPOSITION OF SENATE BILL 150:

The tax credit was amended to 40% instead of the full amount.

Senator Elliott made a motion that SB 150 be given a DO NOT PASS. Reasons: 1) 20% in relation to federal return is fair, 2) tax

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preparers as a whole do not like changes in the tax law from year to year 3) I am not sure that DOR has adequate means for auditing recapture of investment credit, and 4) we have to make choices between what types of credits we will be giving the taxpayers. I think 283 gives a better break to businessmen in the communities, whereas 150 would benefit only those who purchased new equipment.

A roll call vote was taken on Senator Elliott's DO NOT PASS motion. The vote was 7 in favor and 6 against. Senator Elliott will carry the bill.

DISPOSITION OF SENATE BILL 200:

Senator Eck moved a DO NOT PASS.

Senator Towe arrived in the committee room at this point.

CRIPPEN: I think it's a laudable idea. I would like to see Mike Stephens with a smile on his face. I don't like the idea of the federal government WPT, but think we are not in a position to do anything.

OCHSNER: I think if this passed, counties and state would get as many revenues as they now have.

TOWE: The total impact of the tax is not that great--maybe 8%.

GOODOVER: As far as equity is concerned, as I understand it, this WPT is being put on the local people even though they never see the money; it is deducted at the top.

MCCALLUM: The price of crude has risen from \$7 to \$37.

TOWE: Producers are getting a big increase.

OCHSNER: Very few people are going to be paying this. There are too few people paying it. The royalty holders are paying the bulk.

SEVERSON. You took the right tax off first.

TOWE: We are talking about \$38 a barrel. On an average state-wide the WPT amounts to \$11.00. On an average of the total, our tax is about .08%.

SEVERSON: You are being taxed upon a tax.

TOWE: That's what they are saying. This bill will reduce oil company's tax .92 cents.

Senator Ochsner moved we pass consideration on this bill. It was voted to so do unanimously.

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DISPOSITION OF SENATE BILL 206:

Senator Crippen made a motion that SB 206 DO NOT PASS. A substitute motion was made by Senator Towe that this bill be tabled until we can consider 344. The motion carried, Senators Crippen and Goodover dissenting. SB 206 is tabled.

DISPOSITION OF SENATE BILL 213:

Senator Eck moved that SB 213 DO PASS.

MANLEY: From what I understand the summit people want fee bills. I recommend we give it to them.

B. BROWN: If we pass a whole bunch by not making the choice ourselves we are giving the choice to the House. You are allowing them to make the choices.

TOWE: Why is this bill of any advantage over any others we have talked about? The problem with this, based on pounds, we ultimately come up with lump deductible on federal income tax.

GOODOVER: You are saving more on the fee than you lose on the income tax.

SEVERSON: The schedule runs from 1000 to 5000 lbs. Basically, you are dealing with cars 3000 lbs.

S. BROWN: There is no money available to make up money to the counties.

CRIPPEN: Why don't we decide what we are going to do with the Governor's package?

MANLEY: Undoubtedly the worst fee bill is the Governor's bill.

S. BROWN: Maybe you will amend the Governor's fee portion. The Governor's bill is the only one that has a process for making it up to the counties.

TOWE: On this bill the problem I see in addition to no age, a 13 year old Cadillac will pay \$200 a year. There is not much relief for the average car owner. I would rather go into the Governor's bill -- if you don't like the schedule, let's change the schedule.

Senator Steve Brown made a substitute motion to DO NOT PASS. The motion carried by an 11-3 margin.

DISPOSITION OF SENATE BILL 248:

Senator Elliott said that SB 248 had been tabled.

DISPOSITION OF SENATE BILL 252:

Senator Goodover moved to amend the top figure to \$10,000 and

down to under \$2,000. Top figure would be \$125, bottom \$20. He said this would be strictly a fee the way it is now. Originally this was to use the middle book every month. We will pass this because I have to make a couple more amendments on it.

SEVERSON: You are going to make it a Mathers-type bill?

GOODOVER: Yes. The \$10,000 would be the blue book for each quarter, based on the quarter during which you are licensed.

DISPOSITION OF SENATE BILL 260:

Senate Bill 260 was amended. It does not affect the 50% permanent trust fund; does not affect the educational trust; does not affect the impacts; or state equalization. It does address county land planning, renewable resources, fish and wildlife (money there at the present time will stay there so that interest will be able to be used but they will come to the legislature for future appropriations); state library and the alternative energy will come back in.

MCCALLUM: Moved the bill be given a DO PASS.

NORMAN: Those that are to be reviewed--how much money are you talking about?

GOODOVER: It amounts to 7.5 million dollars.

NORMAN: You are talking about 19 million dollars in a biennium.

GOODOVER: Yes.

TOWE: I question what you are drafting. Are you taking out educational trust fund contributions each year?

GOODOVER: That stays.

TOWE: You are removing the section which puts money into it. With regard to funds specifically affected this year, the bill takes effect in October. If you start with that quarter there will be no more funding this year without giving them an opportunity to come in and ask for money.

GOODOVER: We will put an effective date on it of July 1, 1983.

MCCALLUM: Moved the amendments. The amendments were approved.

CRIPPEN: What was the reason for earmarked funds?

TOWE: County planning was something people thought important; renewable resource program was a program Governor Judge wanted; Library was added in the last session; alternative energy program was part of the original bill. The idea is that we should be setting aside money now to work with alternative energy.

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GOODOVER: The bill was up before legislature two years ago and was broader. This one is restricted to a few of the funds.

CRIPPEN: How would this affect our suit on the tax?

Senator Towe felt we were in a good position as it is now with only 19% going into the general fund.

Senator McCallum asked for the question. The motion was to give SB 260 a DO PASS. The vote tied at 7-7. Senator Goodover asked whether anyone wanted to change their vote so that he could retrieve it on the floor on an adverse. Senator Crippen changed his vote from yes to no so that an adverse report could be issued. The secretary was instructed to show that the motion was a DO NOT PASS and that the vote show an 8-6 count.

DISPOSITION OF SENATE BILL 283:

Senator Elliott handed out proposed amendments for SB 283. He said the effect of the amendments is to clarify that if business inventories are stricken from the present language we do not suggest that livestock or poultry be removed from Class 7 and placed in Class 6. He moved the amendments and the motion carried unanimously.

SEVERSON: I am not opposing that amendment. We came in to bring equity, not to eliminate.

MCCALLUM: The coordinating instruction says if SB 47 passes, then it would put all livestock into inventory. If SB 47 doesn't pass, it will still be in Class 7 property?

SEVERSON: If the business inventory bill should pass and the livestock not pass, the lawsuits you would have would be like nothing the 34% cases have ever seen.

Senator Eck passed out an amendment which requires the state general fund to repay the counties for revenue lost, based on 1980.

OCHSNER: You are not giving any consideration for inflation from 1980 on?

ECK: That is a problem. She said she would like to get this through on one bill. She thought this is one option, and that the amendment has some advantages because it is more of a replacement for each county for what they are losing.

Senator Elliott spoke against the amendment, saying it would become a bureaucratic nightmare.

ECK: I would like Mike Stephens to explain how easy this would be for the assessors.

STEPHENS: This is not a burden--all the assessors and treasurers would have to do would be to keep track of the over-all amount and when monies came back in, knowing this disbursement would be available, they would disburse the funds.

GOODOVER: Where will you get the money?

ECK: In the Republican package they have about 20 million dollars for some kind of relief to local governments. If the Republicans will agree to the Governor's proposal in 356 they could use it for local governments.

Senator Elliott made a motion that SB 283 be given a DO PASS, AS AMENDED. Senator Eck offered her amendment at this time for adoption. The vote on accepting Senator Eck's amendment failed to carry--6 ayes and 8 no's. Senator Elliott moved the bill for DO PASS, AS AMENDED, with his amendment. Motion carried.

DISPOSITION OF SENATE BILL 317:

ECK: This bill would allow money to go to school districts, municipalities, and roads.

MCCALLUM: I think a lot of these counties in eastern Montana that have a lot of oil production had tough times in the '30's. Counties would get a lot of tax land but people retained the mineral rights after the land was sold. I think we passed a bill to let them use some of that royalty for income to the counties.

TOWE: You can't use coal money for oil impacts. Counties and road funds are up to the maximum mills. No mechanism for transfer of one to the other. That's what this bill is about.

CRIPPEN: We have a bill in this committee that will increase the county road fund.

TOWE: 3 mills. It's really not significant.

CRIPPEN: I could support this bill if money were going to the general fund.

S. BROWN: My problem with this is I have to compare with coal. Now we are saying here if counties have oil and gas that's bad. I have a problem trying to redistribute and take it away from them.

MCCALLUM: I don't want to pass it out and I don't want to kill it. I will make a motion that we put this bill on the table. The motion passed to lay the bill on the table, Senators Crippen and Manley dissenting.

DISPOSITION OF SENATE BILL 337:

S. Brown made a motion that this bill be given a DO PASS. This bill does not have the problems that Senator Himsl's bill has

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in that this bill applies to people who are only 62 years of age and older.

Senator Elliott wanted to speak against the motion. He doesn't object to the bill, just to the \$10 loss of revenue.

The vote on Senator Brown's motion carried by a 9-5 margin. Senate Bill 337 was given a DO PASS.

CONSIDERATION OF SENATE BILL 339:

Senator Steve Brown said he had amendments that would be offered for this one at a later date.

SENATE BILL 344: It was requested that this bill be held for HB 718.

DISPOSITION OF SENATE BILL 355:

Senator Eck moved that SB 355 DO PASS. I think there are changes to be made in the schedule.

ELLIOTT: What's the significance of 2,850 pounds to a vehicle?

SEVERSON: It's trying to define a small car and a larger car, I guess. Looking at this particular schedule I can't figure out how they came up with the bottom.

ELLIOTT: I am not familiar with weights. Do you think that would be a fair figure to use as opposed to 2,500-3,000?

SEVERSON: Practically all the smaller cars being sold today would be under the 2,850 pound figure. I feel the Governor is not doing what he thought he was doing. That Montana needs a fee system is overemphasized. Over 50% of the cars are in the neighborhood of cars 1974 or older. Under this bill, as cars get older, you are paying more and more and the person least able to pay pays.

ELLIOTT: I would like to offer a substitute amendment. I would raise the first column for less than 2 years to \$100 and over 8 to \$10.

TOWE: I'd like it based on a value to pick up income tax deduction. We can ask DOR to value each model and make every year. They determine what price is applied, set out a schedule saying one car pays one fee, and one pays another.

GOODOVER: Now you're getting back to my bill. I think it fits better. It was thought that 355 should be passed only if 356 is also, as they go together. One can't be passed without the other.

TOWE: I like the fee system better than this one.

Senator Elliott withdrew his motion.

GOODOVER: I have an amendment to offer to it. He said as long as we are looking at both these bills, let's prepare your amendments and I'll prepare my amendments and we will look at them both.

CONSIDERATION OF SENATE BILL 372:

The subcommittee recommended to kill the bill. Senator McCallum moved the bill DO NOT PASS.

Senator McCallum made a substitute motion to lay it on the table. Motion unanimously carried.

DISPOSITION OF SENATE BILL 384:

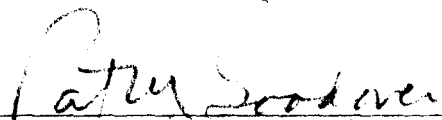
GOODOVER: SB 384 relates back to the bank bill, allowing a lot of people who did not want the branch banking to propose now that we allow them to consolidate their returns. I cannot go along with that.

TOWE: You are saying that people who have a holding company want to consolidate. If they are an out-of-state company they have to file a consolidated return now. It will affect revenue, one can't deny that.

NORMAN: I move SB 384 DO NOT PASS. Roll call vote was 8-6 in favor of the motion.

Senator McCallum made a motion to table SB 423. The vote was unanimous in favor.

The meeting adjourned at 10:00 a.m.

  
PAT M. GOODOVER, Chairman



ROLL CALL

TAXATION COMMITTEE

47th LEGISLATIVE SESSION - - 1981

Date Mar. 21, 1981

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.	(late) ✓	✓	

Each day attach to minutes.

RETAIL VALUE	AD VALOREM	SB 126	SB 252	HB 428	SB 355	
	TAX ON RETAIL VALUE 230 MILLS	AD VALOREM TAX ON WHOLESALE VALUE 230 MILLS			GOVERNOR'S BILL OVER 2850#	UNDER 2850#
\$10,000	358	299	250	280	1980 65	1980 45
\$ 9,500	341	284	225	266	1979 65	1979 45
\$ 8,500	304	254	200	238	1978 65	1978 45
\$ 7,500	269	224	175	210	1977 65	1977 45
\$ 6,500	242	194	150	170	1976 25	1976 20
\$ 5,500	205	164	125	145	25	20
\$ 4,500	165	135	100	111	25	20
\$ 3,500	136	105	75	86	25	20
\$ 2,500	101	75	50	62	25	20
\$ 1,500	61	45	25	36	25	20
\$ 1,000	30	22	15	23	25	20
\$ 850	25	16	15	20	25	20
\$ 750	22	14	15	20	25	20
\$ 500	15	9	15	20	25	20
\$ 250	7.50	4.50	15	20	25	20
\$ 150	4.50	3.00	15	20	25	20
\$ 75	2.25	1.50	15	20	25	20

TO ALL THESE FIGURES ADD \$12.00 REGISTRATION FEE, \$10.00 TO COUNTY  
 \$2.00 TO STATE  
 + 50¢ to \$2.00 JUNK VEHICLE FEE GOES TO COUNTY  
 + \$7.50 GROSS VEHICLE TAX ON PICKUPS GOES TO STATE  
 WE HAVE A \$10.00 COUNTY FEE NOW

SENATE COMMITTEE TAXATION

Date Mar. 21, 1981 Senate Bill No. 126 Time 7:54 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)		✓
SEN. BOB BROWN	✓	
SEN. STEVE BROWN	✓	
SEN. CRIPPEN	✓	
SEN. ECK	✓	
SEN. ELLIOTT	✓	
SEN. HAGER	✓	
SEN. HEALY	✓	
SEN. MANLEY	✓	
SEN. NORMAN	✓	
SEN. OCHSNER	✓	
SEN. SEVERSON	✓	
SEN. TOWE	<i>absent</i>	
SEN. GOODOVER (CHAIRMAN)	✓	

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Betty Dean  
Secretary

Pat M. Goodover  
Chairman

Motion: That SB 126 be given a DO PASS.

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

# STANDING COMMITTEE REPORT

March 21 19 81

PRESIDENT:  
MR. ....

We, your committee on ..... TAXATION .....

having had under consideration ..... Senate Bill No. 126 .....

Respectfully report as follows: That ..... Senate Bill No. 126 .....

DO PASS

SENATE COMMITTEE TAXATION

Date Mar. 21, 1981 Senate Bill No. 150 Time \_\_\_\_\_

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)		✓
SEN. BOB BROWN	✓	
SEN. STEVE BROWN	✓	
SEN. CRIPPEN		✓
SEN. ECK	✓	
SEN. ELLIOTT	✓	<del>✓</del>
SEN. HAGER	✓	
SEN. HEALY		✓
SEN. MANLEY	✓	
SEN. NORMAN	✓	
SEN. OCHSNER		✓
SEN. SEVERSON		✓
SEN. TOWE	<i>absent</i>	
SEN. GOODOVER (CHAIRMAN)		✓

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Betty Dean \_\_\_\_\_  
Secretary

Pat M. Goodover \_\_\_\_\_  
Chairman

Motion: That SB 150 DO NOT PASS. (Elliott)

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

# STANDING COMMITTEE REPORT

March 21

19 81

MR. **PRESIDENT**

We, your committee on **TAXATION**

having had under consideration **SENATE**

Bill No. **150**

*Superseded 3/28/81*

Respectfully report as follows: That **SENATE** Bill No. **150**

original copy, be amended as follows:

1. Title, line 4.

Following: "AN ACT"

Strike: remaining text through "MCA," on line 5.

Insert: "TO CLARIFY THE STATUTES ALLOWING THE INVESTMENT CREDIT;  
AND"

2. Title, line 6.

Following: "CREDIT TO"

Strike: "100"

Insert: "40"

Following: "CREDIT"

Insert: "; AMENDING SECTIONS 15-30-161, 15-30-162, AND  
15-31-123, MCA"

3. Page 1, line 9.

Following: line 10

Insert: "Section 1. Section 15-30-161, MCA, is amended to read:

~~XXXXXX~~  
BUTASS

*RF*

(CONTINUED)

"15-30-161. Purpose and definition. ~~(1)~~ The purpose of 15-30-162 is to allow individuals, estates, and trusts, and small businesses that meet the definition established in this section owning an interest in partnerships and in small business corporations electing to be taxed under the provisions of 15-31-202 to take an the investment credit as provided for in 15-30-162 and thus in order to stimulate capital investment by the small business sector.

~~(2) For the purposes of 15-30-162, "small business" means a business that is eligible to elect to be taxed under the provisions of 15-31-202, whether or not such election is made."~~

Section 2. Section 15-30-162, MCA, is amended to read:

"15-30-162. Investment credit. (1) There is allowed as a credit against the taxes imposed by 15-30-103 and 15-30-104 a percentage of the credit allowed with respect to certain depreciable property under section 38 of the Internal Revenue Code of 1954, as amended, or as section 38 may be renumbered or amended.

(2) The amount of the credit allowed for the taxable year is the sum of:

(a) ~~26%~~ 40% of the amount of credit determined under section 46(a)(2) of the Internal Revenue Code of 1954, as amended, or as section 46(a)(2) may be renumbered or amended;

(b) the investment credit carryovers carried to the taxable year as provided in subsection (4); and

(c) the investment credit carrybacks carried to the taxable year as provided for in subsection (4).

(3) Notwithstanding the provisions of subsection (2), the investment credit allowed for the taxable year may not exceed the taxpayer's tax liability for the taxable year. In the event the taxpayer's tax liability for the taxable year exceeds \$5,000, the investment credit may not exceed \$5,000 plus 50% of the tax liability in excess of \$5,000. In the case of a husband and wife who file separate returns, the investment credit may not exceed \$2,500 plus 50% of the tax liability in excess of \$2,500 unless the spouse of the taxpayer has no qualified investment for and no unused credit carryback or carryover to the taxable year of the spouse that ends with or within the taxpayer's taxable year.

(4) If any part of the investment credit is not applied against the tax liability for the taxable year because of the limitations imposed under subsection (3), the unused portion shall be carried back and carried forward in accordance with the provisions of section 46(b) of the Internal Revenue Code of 1954, as amended, or as section 46(b) may be renumbered or amended.

(5) The investment credit allowed by this section is subject to recapture as provided for in section 47 of the Internal Revenue Code of 1954, as amended, or as section 47 may be renumbered or amended."

Renumber: subsequent sections.

JRG

(CONTINUED)

4. Page 1, line 11.

Following: "allow"

Strike: "individuals, estates, trusts, and"

5. Page 1, line 12.

Following: "businesses"

Strike: remainder of the text through "section" on line 13.

6. Page 1, line 14.

Following: "and"

Strike: "thus"

7. Page 1, line 19.

Following: "made"

Insert: ", or one in which at least 50% of the ownership of such business is held, directly or indirectly, by members of the same family. For purposes of this section, "members of the same family" means an individual, his spouse, children, grandchildren, parents, brothers, sisters, and the lineal descendants of each such person or groups of persons."

8. Page 2, line 3.

Following: "~~26% of~~"

Insert: "40% of"

Following: "the"

Strike: "total"

And, as so amended,

DO NOT PASS

JRF



SENATE COMMITTEE TAXATION

Date Mar. 21, 1981 SB Bill No. 213 Time 8:25 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)	✓	
SEN. BOB BROWN	✓	
SEN. STEVE BROWN	✓	
SEN. CRIPPEN	✓	
SEN. ECK		✓
SEN. ELLIOTT	✓	
SEN. HAGER	✓	
SEN. HEALY	✓	
SEN. MANLEY		✓
SEN. NORMAN	✓	
SEN. OCHSNER	✓	
SEN. SEVERSON	✓	
SEN. TOWE	✓	
SEN. GOODOVER (CHAIRMAN)		✓

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Betty Dean  
Secretary  
Motion: That SB 213 Do NOT PASS.

Pat M. Goodover  
Chairman

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

# STANDING COMMITTEE REPORT

March 21

19 81

MR. **PRESIDENT:**

We, your committee on **TAXATION**

having had under consideration **Senate Bill No. 260**

Respectfully report as follows: That **Senate Bill No. 260**

**DO NOT PASS**

**XXXXXX**  
**DO PASS**

*GA.*

SENATE COMMITTEE

TAXATION

Date Mar 21, 1981 Senate Bill No. 260 Time 8:53 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)	✓	
SEN. BOB BROWN		✓
SEN. STEVE BROWN		✓
SEN. CRIPPEN	<del>244</del>	✓
SEN. ECK		✓
SEN. ELLIOTT	✓	
SEN. HAGER		✓
SEN. HEALY	✓	
SEN. MANLEY	✓	
SEN. NORMAN		✓
SEN. OCHSNER	✓	
SEN. SEVERSON		✓
SEN. TOWE		✓
SEN. GOODOVER (CHAIRMAN)	✓	

Betty Dean

Secretary

Motion:

Pat M. Goodover

Chairman

7-7

8-8

*That SB 260 be given a DO PASS.*  
*Move that it do not pass &*  
*show vote 8-6.*

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

SENATE COMMITTEE TAXATION

Date Mar. 21, 1981 Senate Bill No. 260 Time 9:00 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)		✓
SEN. BOB BROWN	✓	
SEN. STEVE BROWN	✓	
SEN. CRIPPEN	✓	
SEN. ECK	✓	
SEN. ELLIOTT		✓
SEN. HAGER	✓	
SEN. HEALY		✓
SEN. MANLEY		✓
SEN. NORMAN	✓	
SEN. OCHSNER		✓
SEN. SEVERSON	✓	
SEN. TOWE	✓	
SEN. GOODOVER (CHAIRMAN)		✓

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Betty Dean

Secretary

Pat M. Goodover

Chairman

Motion:

That 260 be given a DO NOT PASS.

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

SENATE COMMITTEE TAXATION

Date Mar. 21, 1981 Senate Bill No. 283 Time 9:05

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)		✓
SEN. BOB BROWN		✓
SEN. STEVE BROWN	✓	
SEN. CRIPPEN	✓	
SEN. ECK	✓	
SEN. ELLIOTT		✓
SEN. HAGER	✓	
SEN. HEALY		✓
SEN. MANLEY		✓
SEN. NORMAN		✓
SEN. OCHSNER	✓	
SEN. SEVERSON		✓
SEN. TOWE	✓	
SEN. GOODOVER (CHAIRMAN)		✓

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Betty Dean

Secretary

Pat M. Goodover

Chairman

Motion: Sen. Eck's amendment. Failed.

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

SENATE COMMITTEE TAXATION

Date Mar. 21, 1981 Senate Bill No. 283 Time 9:07 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)	✓	
SEN. BOB BROWN	✓	
SEN. STEVE BROWN		✓
SEN. CRIPPEN	✓	
SEN. ECK		✓
SEN. ELLIOTT	✓	
SEN. HAGER	✓	
SEN. HEALY	✓	
SEN. MANLEY	✓	
SEN. NORMAN		✓
SEN. OCHSNER	✓	
SEN. SEVERSON		✓
SEN. TOWE	✓	
SEN. GOODOVER (CHAIRMAN)	✓	

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Betty Dean

Secretary

Motion:

Pat M. Goodover

Chairman

Pass, as amended

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

# STANDING COMMITTEE REPORT

March 21 1981

## PRESIDENT:

MR. ....

## TAXATION

We, your committee on .....

having had under consideration ..... Senate Bill No. 283

*Superseded 3/28/81*

Respectfully report as follows: That ..... Senate Bill No. 283  
introduced copy, be amended as follows:

1. Page 5.

Following: line 9

Insert: "Section 5. Coordination instruction. Senate bill 47, introduced in the 47th legislature, removes livestock, poultry, and the unprocessed products of both from class seven and places them in class six for purposes of property taxation. If senate bill 47 is passed and approved, then section 1 of this act is to be replaced with the following section:

"Section 1. Section 15-6-136 is amended to read:

"15-6-136. Class six property -- description -- taxable percentage.

(1) Class six property includes:

(a) business-inventories-as-defined-in-this-section livestock and poultry and the unprocessed products of both;

(b) all unprocessed agricultural products on the farm or in storage except,

XXXXXX  
DO PASS

(CONTINUED)

~~{1} all perishable fruits and vegetables in farm storage and owned by the producer, and~~  
~~{1i} livestock and poultry and the unprocessed products of both.~~  
~~{2} "Business inventories" includes goods intended for sale or lease in the ordinary course of business and raw materials and work in progress with respect to such goods. Business inventories do not include goods leased or rented or mobile homes held by a dealer or distributor as part of his stock in trade. The market value of business inventories for property tax purposes, is the cost to the person subject to the inventory tax.~~

~~{3} (2) Class six property is taxed at 4% of its market value."~~  
Renumber: subsequent sections.

And, as so amended,

DO PASS



SENATE COMMITTEE TAXATION

Date Mar. 21, 1981 Senate Bill No. 317 Time 9:15 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)	✓	
SEN. BOB BROWN	✓	
SEN. STEVE BROWN	✓	
SEN. CRIPPEN		✓
SEN. ECK	✓	
SEN. ELLIOTT	✓	
SEN. HAGER	✓	
SEN. HEALY	✓	
SEN. MANLEY		✓
SEN. NORMAN	✓	
SEN. OCHSNER	✓	
SEN. SEVERSON	✓	
SEN. TOWE	✓	
SEN. GOODOVER (CHAIRMAN)	✓	

12 - 2

Betty Dean  
Secretary  
Motion:

Pat M. Goodover  
Chairman

To table the bill. To lay on the  
Table.

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

# STANDING COMMITTEE REPORT

March 21

81

19

**PRESIDENT:**

MR. ....

**TAXATION**

We, your committee on .....

**Senate**

**337**

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

**Senate**

**337**

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

*Mc*  
DO PASS

SENATE COMMITTEE TAXATION

Date Mar 21, 1981 Senate Bill No. 337 Time 9:25 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)		✓
SEN. BOB BROWN	✓	
SEN. STEVE BROWN	✓	
SEN. CRIPPEN	✓	
SEN. ECK	✓	
SEN. ELLIOTT		✓
SEN. HAGER	✓	
SEN. HEALY	✓	
SEN. MANLEY		✓
SEN. NORMAN	✓	
SEN. OCHSNER	✓	
SEN. SEVERSON		✓
SEN. TOWE	✓	
SEN. GOODOVER (CHAIRMAN)		✓

9 - 5

Betty Dean

Secretary

Motion:

Pat M. Goodover

Chairman

Sen. S. Brown made a motion  
that SB 337 be given a DO PASS.

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

# STANDING COMMITTEE REPORT

March 21

19 81

**PRESIDENT:**

MR. ....

**TAXATION**

We, your committee on .....

having had under consideration ..... **Senate** Bill No. **384**

Respectfully report as follows: That ..... **Senate** Bill No. **384**

**DO NOT PASS**

~~DO NOT PASS~~

*GA*

SENATE COMMITTEE TAXATION

Date Mar. 21, 1981 Senate Bill No. 384 Time 9:56 a.m.

NAME	YES	NO
SEN. McCALLUM (Vice-Chairman)	✓	
SEN. BOB BROWN	✓	
SEN. STEVE BROWN		✓
SEN. CRIPPEN		✓
SEN. ECK	✓	
SEN. ELLIOTT		✓
SEN. HAGER		✓
SEN. HEALY		✓
SEN. MANLEY	✓	
SEN. NORMAN	✓	
SEN. OCHSNER	✓	
SEN. SEVERSON	✓	<del>✓</del>
SEN. TOWE		✓
SEN. GOODOVER (CHAIRMAN)	✓	

Betty Dean

Secretary

Motion: That SB 384 do not pass.

Pat M. Goodover

Chairman

8-6  
8-6

Adverse

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