

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

April 14, 1981

The 68th meeting of the committee was called to order at 8:00 a.m. in Room 415 of the State Capitol Building, Chairman Pat Goodover presiding.

ROLL CALL: All members present.

The chairman announced that HJR 52 will be sent out with a majority and a minority report. He said he would carry the minority report.

Senator S. Brown moved the committee reconsider action taken previously on HJR 52.

DISPOSITION OF HOUSE BILL 156:

The Chairman announced that HB 156 had been tabled while awaiting a fiscal note. The fiscal note was now in committee and after looking at it it was decided to leave HB 156 on the table.

DISPOSITION OF HOUSE BILL 609:

ECK: I would like to put in on page 4, line 7, following "resolution" insert "following a public hearing." The vote on the amendment carried with Senator Crippen dissenting.

ELLIOTT: I move HB 609 be tabled.

ECK: I make a substitute motion HB 609 BE CONCURRED IN, as amended. Motion carried by roll call vote, 7-6.

DISPOSITION OF HOUSE BILL 718:

Senator Brown moved that on page 7, line 11, after "mine", add "and associated milling facilities."

Amendment voted unanimously.

S. BROWN: Some sort of an annual update of the plan. It was the company's feeling that it could create some problems. They wanted to look at the bill for 2 years and see how it looks. A new section 10. "The developer submitting an impact plan. Pursuant to this plan."

GOODOVER: The amendment you will be making there will be addressed by the legislature two years down the line. You are talking about 3 years. I think we are clouding the issue at this time.

MCCALLUM: Wasn't this discussed in the subcommittee?

S. BROWN: What was discussed was an annual update. I think every 3 years is reasonable.

GOODOVER: The whole thing was to handle the front-end monies.

ELLIOTT: It was the intent to address the up-front impacts. The need for a bill at all assumes the company is not going to be cooperative. I think that's a wrong assumption. Until we can see that there is a definite disregard for their obligations, I prefer not to see a law written.

S. BROWN: It's not an easy task for local governments to go out and issue bonds. Companies get caught up on their operation and forget to tell people. All I am saying is that every 3 years they ought to let the community know. I think that is a legitimate concern for local governments.

A roll call vote was taken on the amendments. The vote was 7-7, the amendment failed.

S. BROWN: New subsection (10). If local governments have any dispute with the developer about how impacts will be paid and if it is determined their objection was valid, I think they should be able to collect attorney fees and costs.

MANLEY: Would this have a tendency for the cities to file frivolous suits?

S. BROWN: They pay only if they win. A roll call vote approved S. Brown's motion by a 12-2 margin.

TOWE: This is on page 13 -- new section (3) At the same time the developer submits an impact plan, the developer shall submit to the county commissioners of each county affected a sum of money equal to \$200 for each employee the developer expects to live in that county. The county commissioners shall then make this money available on an equitable basis to each local governmental unit substantially affected by the proposed development, including the county itself, for the purpose of studying, analyzing, and properly reacting to the impact plan.

A roll call vote ended in a 9-5 vote against adopting the above amendment.

S. BROWN: I move to amend page 13, line 9, following "increased" insert "planning". That means for the 90-day push--

A roll call vote showed the amendment failed by a 6-8 vote.

CRIPPEN: I want to introduce an amendment about credits, the basic amendment the mining company has. I am trying to provide a method where it is advantageous for mining companies

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to come up with funds at the beginning, to do it is to give them a credit.

SHANAHAN: We don't wish to upset resource idemnity trust or metal mines tax at this time. We went along with the subcommittee on this.

CRIPPEN: I will make a motion that the tax credit clause be added.

A roll call vote showed a 4-10 vote against adding the tax credit section.

ELLIOTT: What was the RITF created for?

TOWE: In came in in 1973 or 1974. The principal idea was 1/2 of 1% of the value of all minerals extracted in the State of Montana should be set aside in a fund for our future generations.

Page 17 more amendments that relate to the same thing. Section 10 which has tax pre-payment. Page 17, line 8, after word "and" insert "may exclude". This gives the discretion to exclude or include the 40 mills. My concern is what if they are using it all locally and the school district needs the money.

GOODOVER: Page 15, line 10 "upon receipt of evidence . ."

TOWE: If you want section 10, let's at least make it workable.

McCALLUM: Why have you excluded the 6-mill University levy?

TOWE: The companies proposed the 6-mill be excluded and the 40 mills not excluded.

SHANAHAN: We excluded the levy because it is not a local cost. A voice vote showed the amendment carried.

TOWE: Page 18, line 6. After "received" insert "all or a portion of". My concern was since it is the county commissioners who make the decision there should be a pre-payment plan that applied to the counties because they receive all the money. This makes it clear that the rest applies to just those units of government who might have received the benefit.

McCALLUM: You come back to your schools and you are asking them for repayment.

BURR: Instead of saying entity, perhaps you should say ...

SHANAHAN: It should be a credit allowed by that local government.

Senator Towe moved the amendment on 18 and 19. The motion

passed, with Senators Crippen, Elliott and Goodover dissenting.

Senator Towe's proposed amendment changing "will" to "may" passed unanimously.

Senator Towe proposed that on page 19, line 22, after the word "development" "as determined by the agreement" be inserted. A roll call vote showed the amendment failed to pass by a 6-8 vote.

TOWE: I would propose a new Section XV.

I would offer new Section 15, a coordination amendment, as follows:

Coordination. If Senate Bill 344 is passed and approved:

(a) the hard-rock mining impact board created by [section 1] is replaced with the hard-rock mining impact board created by [section 12 of Senate Bill 344.]

(b) subsection 1 of [section 3] shall read: "Board" means the hard-rock mining impact board established in [section 12 of senate bill 344]

(c) [section 4] is replaced with [section 16 of SB 344]

(d) [Section 5] is replaced with [section 14 of senate bill 344].

(e) [Section 7] is replaced with [Section 18 of senate bill 344].

(f) [Section 6], [Section 13] and Subsections (2), (7), and (9) of [Section 8] shall not become effective.

(g) The following amendment shall be made: Page 15, line 14, following: "Board and" strike "shall" and insert "may".

A motion was made to adopt the DCA amendments. A voice vote adopted them, Senators Elliott and Crippen dissenting.

ECK: I propose an amendment that would exclude small miners as defined. I think it should go under definition on page 7.

New paragraph: Large scale mineral development does not include miners operating under the small miners exclusion statement pursuant to 82- - 401"

Bill Sternhagen supported the amendment.

ECK: These are miners that don't disturb more than 5 acres or remove more than 100 tons a day. The vote was in favor of adopting the amendment.

S. BROWN wanted to go on record and have the minutes reflect that it was the concern that planning costs are specifically included in the up-front costs.

A motion was made that HB 718 BE CONCURRED IN, as amended.

Motion carried by an 11-1 vote, with Senators Bob Brown and Towe abstaining.

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DISPOSITION OF HOUSE BILL 834:

Senator Towe moved the bill BE CONCURRED IN, as amended by the House. Motion carried with Senators Elliott, Manley and Severson voting no.

DISPOSITION OF HOUSE BILL 835:

Senator Hager said he had some amendments. He moved the amendments. Amendments approved. The bill was moved to BE CONCURRED IN, as amended. Motion passed by an 8-6 vote.

DISPOSITION OF HOUSE JOINT RESOLUTION 52:

Senator McCallum wanted to present a majority report on HJR 52 and asked that the amendments be worked out here in committee. A motion was made to reconsider HJR 52. The motion passed.

Senator McCallum asked S. Brown what his amendments were. Senator Brown offered his amendments and moved their adoption. John Clark said if the percentage is taken out, it leaves DOR with nothing.

S. Brown thought if John could send out the resolution to taxpayers asking them to advise DOR about what they think is reasonable for a settlement, sending their documentation, he felt most of the cases would be settled.

House Joint Resolution 52 was given a BE CONCURRED IN, as amended, and passed out of committee.

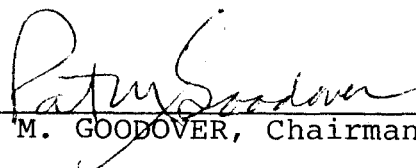
DISPOSITION OF HOUSE BILL 499:

A motion was made that HB 499 BE NOT CONCURRED IN. Roll call vote showed 9-5 in favor of the motion.

DISPOSITION OF HOUSE BILL 859:

Senator Eck moved we send the bill to Finance and Claims. Senator Hager moved HB 859 BE CONCURRED IN. Roll call vote showed 7-7. Motion failed. Senator Manley changed his vote to yes so that it could go to the floor.

Meeting adjourned at 10:30 a.m.


PAT M. GOODOVER, Chairman

ROLL CALL

TAXATION

COMMITTEE

47th LEGISLATIVE SESSION - - 1981

Date Apr. 14, 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.	✓		

Each day attach to minutes.

STANDING COMMITTEE REPORT

April 14 19 81

PRESIDENT:

MR.

TAXATION

We, your committee on

having had under consideration House Bill No. 609

Fabrega (Eck)

Respectfully report as follows: That House Bill No. 609

third reading copy, be amended as follows:

1. Page 4, line 7

Following: "resolution"

Insert: "following a public hearing"

And, as so amended,

BE CONCURRED IN

JF

~~XXXXXX~~
DO PASS

SENATE COMMITTEE

TAXATION

Date 4/14/81 House Bill No. 609 Time 8:10 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)	✓	

Betty Dean

Secretary

Pat M. Goodover

Chairman

Motion:

Be concurred in, as amended

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

STANDING COMMITTEE REPORT

April 14 19 81

PRESIDENT:
MR.

TAXATION

We, your committee on

House 718
having had under consideration Bill No.
Ellison (Goodover)

Respectfully report as follows: That House Bill No. 718

Gray bill,

Third Reading Copy, be amended as follows:

1. Page 1, line 22

Following: line 21

Strike: lines 22 through line 3 on page 5.

Insert: "(2) The hard-rock mining impact board is a five-member board.

(3) The hard-rock mining impact board shall include among its members:

(a) three persons who reside in an area impacted by large-scale mineral development;

(b) no more than three persons from the same congressional districts;

(c) a representative of the hard-rock mining industry;

(d) a representative of a major financial institution in Montana;

DOUGLAS

f

(CONTINUED)

Chairman.

(e) an elected school district trustee;
(f) an elected county commissioner;
(g) a member of the public-at-large.
(4) The hard-rock mining impact board is a quasi-judicial board subject to the provisions of 2-15-124 except that one of the members need not be an attorney licensed to practice law in this state and the board shall elect a chairman from among its members."

2. Page 6, line 11.
Following: "INCLUDING"
Strike: "BUT NOT LIMITED TO"

3. Page 6, line 13.
Following: "DISTRICT"
Insert: "that provides any of the services referred to in subsection (1)(c) of [section 8]"

4. Page 6, lines 14 and 15.
Following: "MEANS" on line 14
Strike: "A HARD-ROCK MINERAL DEVELOPMENT"
Insert: "the construction or operation of a hard-rock mine and the associated milling facility"

5. Page 6, lines 16 and 17.
Following: "PEOPLE" on line 16
Strike: "IN CONSTRUCTION OF FACILITIES AND OPERATION OF A MINE"

6. Page 6, lines 19 and 20.
Following: "1st IN A" on line 19
Strike: "COUNTY, TOWN, SCHOOL DISTRICT, OR OTHER GOVERNMENTAL"
Insert: "local government"

7. Page 6, line 21.
Following: "POPULATION OF"
Strike: "SUCH A GOVERNMENTAL"
Insert: "the local government"

8. Page 6, line 23.
Following: "OF"
Strike: "MINING"
Insert: "the construction of the mining facility. A mining operation that would qualify as a large-scale mineral development under this subsection is not a large-scale mineral development if the mine owner and operator are small miners as defined in 82-4-303(10)"

9. Page 7, line 3.
Following: "AS NECESSARY"
Insert: "or"

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(CONTINUED)

10. Page 7, lines 7 and 8.
Following: "DEPARTMENT OF" on line 7
Strike: "COMMUNITY AFFAIRS"
Insert: "commerce"

11. Page 7, lines 14 through 19.
Following: line 13
Strike: lines 14 through 19
Insert: "NEW SECTION. Section 5. Account established. There is within the earmarked revenue fund a hard-rock mining impact account. Moneys are payable into this account from payments made by a mining developer in compliance with the written guarantee from the developer to meet the increased costs of public services and facilities as specified in the impact plan provided for in [section 8]. The state treasurer shall draw warrants from this account upon order of the hard-rock mining impact board."
Renumber: subsequent sections.

12. Page 7, line 23.
Following: "advisors"
Insert: "notwithstanding the provisions of 2-15-121"

13. Page 8, line 4.
Following: "HARD-ROCK"
Strike: "MINERAL"
Insert: "mining"
Following: "IMPACT"
Strike: "FUND"
Insert: "account as provided in [section 8]"

14. Page 8, line 5.
Following: "[SECTION]"
Strike: "7"
Insert: "8"

15. Page 11, line 3.
Following: "82-4-335"
Insert: "and the permit is"

16. Page 11, line 5.
Following: "BOARD"
Strike: "A STATEMENT"
Insert: "an impact plan"

(CONTINUED)

17. Page 11, line 6.
Following: line 5
Strike: "MINING"
Insert: "large-scale mineral"

18. Page 11, line 11.
Following: "IMPACT"
Strike: "STATEMENT"
Insert: "plan"

19. Page 11, line 25.
Following: "IMPACT"
Strike: "STATEMENT"
Insert: "plan"

20. Page 12, line 4.
Following: [SECTION]"
Strike: "9"
Insert: "10"
Following: "SPECIAL"
Insert: "industrial educational impact"

21. Page 12, line 5.
Following: "[SECTION]"
Strike: "10"
Insert: "11"

22. Page 12, line 9.
Following: "OF THE"
Strike: "STATEMENT"
Insert: "impact plan"

23. Page 12, line 11.
Following: "TO THE"
Strike: "STATEMENT"
Insert: "impact plan"

24. Page 12, line 12.
Following: line 11
Strike: "STATEMENT"
Insert: "impact plan"

25. Page 12, line 13.
Following: "PERIOD, THE"
Strike: "STATEMENT"
Insert: "impact plan"

LF

(CONTINUED)

26. Page 13, line 1.
Following: "IMPACT"
Strike: "STATEMENT"
Insert: "plan"

27. Page 13, line 6.
Following: line 5
Strike: "STATEMENT"
Insert: "plan"

28. Page 13, line 7.
Following: "IMPACT"
Strike: "STATEMENT"
Insert: "plan"

29. Page 13, line 8.
Following: line 7
Strike: "STATEMENT"
Insert: "plan"

30. Page 13, line 14.
Following: line 13

Insert: "(6) The developer shall, within 30 days of receipt of the approved impact plan, provide the board with a written guaranty that the developer will make all the payments to the board required in the approved impact plan and according to the time schedule contained in the approved impact plan.

(7) The board shall deposit all payments received from the developer into the hard-rock mining impact account established by [section 5].

(8) The board shall notify the department of state lands of its receipt of the written guaranty of payment, of each required payment, and of any failure of the developer to comply with this section.

(9) Upon receipt of evidence that an affected local government unit identified in the approved impact plan is providing or is preparing to provide an additional service or facility provided for in the approved impact plan, the board shall pay to that local government unit in one sum or in parts the money from the hard-rock mining impact fund identified in the plan as the increased cost to the local government unit of providing that public service or facility.

(10) If it is determined that an objection filed by an affected local government unit under subsection (3) is valid, the local government unit shall be awarded and the developer shall pay reasonable costs and attorney fees associated with any appeals filed under this section. Any attorney fees and costs awarded shall be in addition to any amounts paid by the developer under [section 2 through 11]."

JF

(CONTINUED)

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31. Page 13, line 15.

Following: "of"

Strike: "statement"

Insert: "impact plan"

32. Page 13, line 17.

Following: "review of the"

Strike: "developer's statement"

Insert: "impact plan"

33. Page 13, line 18.

Following: "section 18"

Strike: "7"

Insert: "8"

34. Page 15, line 3.

Following: "UNIVERSITY LEVY AND"

Insert: "may exclude"

35. Page 15, line 12.

Following: "HARD-ROCK MINING"

Insert: "impact"

36. Page 15, line 24.

Following: "RECEIVED"

Insert: "all or a portion of the"

37. Page 16, line 19.

Following: "YEAR"

Insert: "for that local government unit. Any local government unit not receiving a payment shall not be affected by this section and no reduction in value shall be used in the computation of taxes due that unit of local government."

38. Page 17, line 5.

Following: "DISTRICT"

Strike: "will"

Insert: "may"

39. Page 20, line 21.

Following: "DEVELOPMENT"

Insert: "as defined in [section 3]"

40. Page 20, line 23.

Following: "MINING"

Insert: "impact"

Following: "[SECTION]"

Strike: "7"

Insert: "2"

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(CONTINUED)

41. Page 21, line 2.

Following: "IMPACT"

Strike: "STATEMENT"

Insert: "plan"

42. Page 21, line 3.

Following: "[SECTION]"

Strike: "7"

Insert: "8"

43. Page 21, line 9.

Following: "[section 10]"

Strike: "7"

Insert: "8"

44. Page 21, line 12.

Following: line 11

Insert: "Section 14. Coordination. (1) If the department of commerce has not been created by executive order on the effective date of [this act] then the hard-rock mining impact board is allocated to the department of community affairs for administrative purposes until the department of commerce is created or until July 1, 1981, whichever is earlier.

(2) If senate bill 344 is passed and approved:

(a) the hard-rock mining impact board created by [section 1] is replaced with the hard-rock mining impact board created by [section 12 of senate bill 344].

(b) subsection 1 of [section 3] shall read:

"Board" means the hard-rock mining impact board established in [section 12 of senate bill 344]."

(c) [Section 4] is replaced with [section 16 of senate bill 344].

(d) [Section 5] is replaced with [section 14 of senate bill 344].

(e) [Section 7] is replaced with [section 18 of senate bill 344].

(f) [Section 6], [section 13], and subsections (2) and (8) of [section 8] shall not become effective.

(g) The senate standing committee amendment 30 be amended to read:

"Page 13, line 14.

Following: line 13

Insert: "(6) The developer shall, within 30 days of receipt of the approved impact plan, provide the board with a written guaranty that the developer will make all the payments to the board required in the approved impact plan and according to the time schedule contained in the approved impact plan.

(7) The board shall deposit all payments received from the developer into the hard-rock mining impact account established by [section 5].

JF

(CONTINUED)

(8) The board shall notify the department of state lands of its receipt of the written guaranty of payment, of each required payment, and of any failure of the developer to comply with this section.

(9) Upon receipt of evidence that an affected local government unit identified in the approved impact plan is providing or is preparing to provide an additional service or facility provided for in the approved impact plan, the board may pay to that local government unit in one sum or in parts the money from the hard-rock mining impact fund identified in the plan as the increased cost to the local government unit of providing that public service or facility.

(10) If it is determined that an objection filed by an affected local government unit under subsection (3) is valid, the local government unit shall be awarded and the developer shall pay reasonable costs and attorney fees associated with any appeals filed under this section. Any attorney fees and costs awarded shall be in addition to any amounts paid by the developer under [section 2 through 11]."

Section 15. Severability. If a part of this act is invalid, all valid parts that are severable from the invalid part remain in effect. If a part of this act is invalid in one or more of its applications, the part remains in effect in all valid applications that are severable from the invalid application."

Renumber: subsequent sections

And, as so amended,

BE CONCURRED IN

JF

SENATE COMMITTEE TAXATION

Date 4-12-81 House Bill No. 718 Time 8:35

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: S. Brown's amendment

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

SENATE COMMITTEE TAXATION

Date 4-14-81 House Bill No. 718 Time 8:37 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: S. Brown's amendment.

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

SENATE COMMITTEE TAXATION

Date Apr. 14 1981 House Bill No. 718 Time 9:40 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: Amendment about Court Costs - Brown's.

Pat M. Goodover
Chairman

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

SENATE COMMITTEE TAXATION

Date April 14, 1961 House Bill No. 718 Time 8:46 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: Int, page 13

Pat M. Goodover
Chairman

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

SENATE COMMITTEE TAXATION

Date April 14, 1981 House Bill No. 718 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)		✓

6 - 8

Betty Dean
Secretary
Motion: Insert "planning"

Pat M. Goodover
Chairman

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

SENATE COMMITTEE TAXATION

Date Apr 12, 1981 House Bill No. 718 Time 9:03 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)		✓

4 - 10

Betty Dean
Secretary
Motion:

Pat M. Goodover
Chairman

Crippen's adding 125-150% tax credit
section

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

SENATE COMMITTEE TAXATION

Date Apr 14, 1991 House Bill No. 718 Time 9:28 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)		✓

6 - 8

Betty Dean
Secretary
Motion:

Pat M. Goodover
Chairman

To insert "as determined by the
agreement"

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

SENATE COMMITTEE TAXATION

Date Apr 14, 1981 House Bill No. 718 Time 9:37 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)		✓

11 - 3

Betty Dean
Secretary
Motion: Section XV

Pat M. Goodover
Chairman

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

SENATE COMMITTEE

TAXATION

Date Apr. 14, 1981 House Bill No. 718 Time 9:50 a.m.

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

11 - 1

Betty Dean

Secretary

Pat M. Goodover

Chairman

Motion:

Be concurred in, as amended.

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

STANDING COMMITTEE REPORT

April 14,

81

19.....

PRESIDENT:

MR.

TAXATION

We, your committee on

House

834

having had under consideration

Fabrega (Goodover)

House

834

Respectfully report as follows: That.....

BE CONCURRED IN

And the Statement of Intent BE CONCURRED IN

XXXXX
DO PASS

STANDING COMMITTEE REPORT

April 14

81

19.....

PRESIDENT:

MR.

TAXATION

We, your committee on

having had under consideration **House** Bill No. **835**

O'Hara (Hager)

House

835

Respectfully report as follows: That Bill No.
third reading copy, be amended as follows:

1. Page 1, line 18

Following: "sold"

Strike: "at retail"

Insert: "to the ultimate consumer"

2. Page 1, line 20.

Following: "roads"

Strike: "within the state"

3. Page 1, line 21.

Following: "specify"

Strike: "whether"

4. Page 1, line 22.

Following: "by"

Strike: "the county or"

~~XXXXXX~~
~~DO PASS~~

5. Page 1, line 22.

Following: "sold"

Strike: "at retail"

Insert: "to the ultimate consumer"

6. Page 2, line 17.

Following: "revenue"

Strike: "or a county"

7. Page 2, line 22.

Following: "roads"

Strike: "within the state"

8. Page 3, lines 7 through 10.

Following: "(2)"

Strike: all material through ", a" on line 10

Insert: "A" before "county" on line 10

And, as so amended,

BE CONCURRED IN

SENATE COMMITTEE TAXATION

Date Apr 14, 1991 Amended Bill No. 835 Time 10:15 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)		✓

8-6

Betty Dean
Secretary
Motion:

Pat M. Goodover
Chairman

Be concurred in, as amended

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

STANDING COMMITTEE REPORT

April 14

81

19.....

PRESIDENT:

MR.

TAXATION

We, your committee on

HOUSE JOINT RESOLUTION

having had under consideration Bill No. **52**

Sivertsen (McCallum)

HOUSE JOINT RESOLUTION

Respectfully report as follows: That Bill No. **52**
third reading copy, be amended as follows:

1. Page 2, line 5.

Following: "million"

Strike: remainder of the text through "\$2,646,000" on line 8

2. Page 3, line 6.

Following: "finds"

Strike: Remainder of the text through line 11

Insert: "that it is in the best interest of the state of Montana, the department of revenue, the taxpayers and local governments to settle on an appropriate and reasonable reduction of taxes on commercial and industrial property for the tax years 1978, 1979, and 1980 to avoid extensive and expensive litigation.

BE IT FURTHER RESOLVED, that the department of revenue is hereby encouraged to offer to settle each case pending and that the legislature endorses all reasonable settlements reached by mutual agreement of the department of revenue and the taxpayer."

And, as so amended,

BE CONCURRED IN

~~BE PASSED~~

JF

SENATE COMMITTEE TAXATION

Date April 14, 1981 XJR Bill No. 52 Time 10:20 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)		✓

Betty Dean

Secretary

Motion:

Pat M. Goodover

Chairman

To reconsider HJR 52

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

SENATE COMMITTEE TAXATION

Date April 14, 1981 H.R. Bill No. 52 Time 10:22 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

Be concurred in, as amended

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

SENATE COMMITTEE TAXATION

Date Apr. 14, 1981 House Bill No. 499 Time 10:27 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: Be not concurred in.

Pat M. Goodover
Chairman

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

STANDING COMMITTEE REPORT

April 14 81

..... 19

PRESIDENT:

MR.

TAXATION

We, your committee on

having had under consideration **House** Bill No. **859**

Fagg (Crippen)

Respectfully report as follows: That **House** Bill No. **859**

BE CONCURRED IN

~~DO PASS~~

cf

SENATE COMMITTEE TAXATION

Date April 14, 1981 House Bill No. 859 Time 10:31 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)		✓

Betty Dean

Secretary

Motion:

Be concurred in

Pat M. Goodover 8-6

Chairman

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