

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 11	AN ACT ALLOCATING \$10 MIL. EACH YEAR FROM COAL SEVERANCE TAX COLLECTIONS TO HIGHWAYS.....	1-3-83	Pistoria	1-7-83	TABLED	3-15-83
HB 16	AN ACT MAKING PERMANENT THE 1-CENT MOTOR FUELS TAX INCREMENT ENACTED IN 1979; RAISING THE MOTOR FUELS TAX RATES 3.5 CENTS PER GALLON; INCREASING THE ALLOCATION TO CNTYS, TOWNS, CITIES....	1-29-83	Harp	1-29-83	DO PASS	2-10-83
HB 19	AN ACT PROVIDING FOR PERSONAL NOTIFICATION BY THE CNTY TREAS. TO THE RECORD OWNER OF PROPERTY PRIOR TO A TAX SALE OF THAT PROPERTY.....	1-3-83	Harper	1-5-83	DO NOT PASS	1-13-83
HB 26	AN ACT ALLOCATING A PORTION OF THE OIL & GAS SEV. TAX DIRECTLY TO PROD. CNTYS. FOR ROAD IMPRV. & CNTY. EDUCA.....	1-3-83	Jacobsen	2-7-83	AND AS AMENDED DO PASS	2-16-83
HB 29	AN ACT TO EXTND. TO ALL TXPYRS. THE EXCLUSN. OF INTEREST INCOME FOR INCOME TAX PURPOSES (MAX. OF \$800) WHICH IS NOW AVAILABLE TO TXPYRS. 65 YRS. OF AGE OR OLDER.....	1-3-83	Nordtvedt	1-19-83	TABLED	3-12-83
HB 31	AN ACT TO PROVIDE GRANTS TO LOCAL GOVRNMT. UNITS & SCHOOL DIST. FROM THE METAL MINES LICENSE TAX TO LESSEN ECON. HANDSHIP CAUSED BY METAL MINING; CREATING A METAL MINES BD.....	1-26-83	Harrington	2-9-83	DO NOT PASS	3-10-83

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33 33	AN ACT TO REPLACE THE PRESENT SYSTEM OF TAXATION OF MOTOR-CYCLES WITH A FEE SYSTEM.....	1-3-83	Kitselman	1-5-83	AND AS AMENDED DO PASS	2-2-83
33 40	AN ACT TO AMEND HB 500, LAWS OF 1981, TO ELIMINATE THE REQUIRE. THAT THE D OF REVENUE DEPOSIT \$13 MILLION OF LIQUOR PROFITS TO THE GENERAL FUND DURING BIENNIUM ENDING JULY 1, 1983...	1-3-83	Shontz	1-5-83	DO PASS	1-6-83
33 50	AN ACT TO CHANGE THE LIGHT VEHICLE LICENSE FEE TO AN AD VALOREM FEE BASED ON THE VALUE OF THE VEHICLE.....	1-3-83	Nordtvedt	1-7-83	TABLED	2-4-83
33 56	AN ACT TO REMOVE THE TERMINATN. DATE FOR THE APPLICAB. OF CLASS 4 PROPERTY TAXATION TO LAND \$ IMPROVMTNS. OWNED BY A NONPROF. MT. CORP. & USED FOR GOLFING PURPOSES.....	1-3-83	Pavlovich	1-13-83	DO PASS	1-13-83
33 62	AN ACT TO AUTHORIZE THE D. OF REVENUE TO UTILIZE APPROPRIATE METHODOLOGIES WHEN ASSESSING RAILROAD PROP. FOR AD VALOREM TAXATION PURPOSES.....	1-3-83	Shontz	2-11-83	TABLED	2-16-83
33 65	AN ACT PERMITTING WAGES COVERED BY THE FED. TARGETED JOBS CRED. OR WORK INCENTV. PROGR. CREDIT AS DEDUCTNS. FOR MONTANA INCOME TAX.....	1-3-83	Fabrega	1-6-83	DO PASS	1-6-83

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1. No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
3 66	AN ACT TO REMOVE THE REQUIREMT. THAT A TAXPAYER PAY THE COSTS OF AN OUT-OF-STATE MOTOR FUELS AUDIT.....	1-3-83	Fabrega	1-6-83	DO PASS	1-6-83
3 81	AN ACT TO PROV. FOR THE ASSESS. OF INTEREST ON DEFICENCY. ASSES. FOR THE COAL SEV. TAX, OIL & GAS SEV. TAX, MINING LICENSE TAX.....	1-5-83	Nordtvedt	1-10-83	AND AS AMENDED DO PASS	1-11-83
3 86	AN ACT TO REQUIRE THAT ALL RAILROADS PROVIDE PRESCRIBED INFORM. TO THE D. OF REVENUE FOR PURPS. OF ASSESSING AD VALOREM TAXABLE VALUE.....	1-5-83	Shontz	2-11-83	TABLED	2-16-83
B 91	AN ACT TO MAKE STATUTES PROV. FOR PROP. DESCR. FOR PROP. TAX CLASSIFIC. PURPOSES CONSISTENT WITH STATUTES PROV. FOR PROP. DESCRP. FOR TAX ASSESSMNT. PURP...	1-5-83	Mueller	1-10-83	DO PASS	1-11-83
B 103	AN ACT TO MAKE THE COAL TAX OVRST. SUBCOM. A PERMANENT SUBC. OF THE REV. OVRST. COMM.; APPRO. FUNDS FOR THE OPER. OF THE SUBCOMMITTEE AND PROV. AN EFFECTIVE DATE.....	1-6-83	Winslow	1-11-83	DO PASS AND REASSIGNED TO THE APPROPRIATIONS COMMITTEE	1-11-83
B 116	AN ACT TO CLARIFY WHEN CERTAIN TAXES ARE TO BE TRANSMITTED TO THE STATE TREASURER.....	1-6-83	Devlin	1-11-83	DO PASS	1-11-83

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1. No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
125	AN ACT TO REMOVE THE REQUIRE. THAT A JNT. INCOME TAX RETURN MUST BE FILED BY A MARRIED INDIV. IF THAT INDIV. CLAIMS A DEDUCTION FOR CHILD & DEPEND. CARE EXPENSES.....	1-7-83	Hansen	1-11-83	AND AS AMENDED DO PASS	1-13-83
133	AN ACT PROVIDING FOR THE IMPSTN. OF A PENALTY FOR FAILURE TO FILE WITHHOLDING RETURNS & FORMS W-2 AS REQUIRED BY STATUTE.....	1-10-83	Williams	1-13-83	AND AS AMENDED DO PASS	1-13-83
137	AN ACT TO PROVIDE THAT THE 1 1/2 % SALES TAX ON NEW MOTOR VEH. APPLIES REGARDLESS OF THE QUTR. OF THE YEAR IN WHICH THE VEH. IS PURCHASED.....	1-10-83	Hand	1-13-83	DO NOT PASS	1-13-83
146	AN ACT CHANGING DUE DATES FOR INSTALLMENTS OF TAXES ON A MOBILE HOME NOT TAXES AS AN IMPROVEMENT; STRIKING AN ERRONEOUS CITATION.....	1-11-83	Zabrocki	1-17-83	TABLED	1-17-83
160	AN ACT RETURNING THE DEDUC. FOR DEPRECIATION FOR INDIV. INCOME TAX & CORP. LICENSE TAX PURPOSES. TO THE DEDUC. ALLOWED PRIOR TO THE ENACTMENT OF THE ACCELERATED COST RECOVERY SYSTEM BY THE FED. ...	1-11-83	Waldron	1-18-83	TABLED	3-4-83
168	AN ACT TO LOWER THE LIQUOR EXCISE TAX; TO RAISE THE LIQUOR LICENSE TAX; & TO CHANGE THE ALLOCATIONS OF THE LIQUOR LICENSE TAX REVENUE.....	1-11-83	Pistoria	1-18-83	DO NOT PASS RECONSIDER ACTION AND AS AMENDED DO NOT PASS	1-25-83 1-26-83 2-3-83

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
3 188	AN ACT TO INCREASE CERTAIN LIQUOR LICENSE FEES.....	1-12-83	Pistoria	1-18-83	DO NOT PASS	1-25-83
3 202	AN ACT TO ALLOW PERSONAL PROP. TO BE SEIZED & SOLD FOR NONPYMT. OF FEES IN LIEU OF TAX ON THE PROPERTY.....	1-13-83	Brown, J.	1-19-83	DO PASS	1-25-83
3 206	AN ACT TO REVISE THE LAW RELTG. TO TAX SALE PROCED.; PROVIDG. THAT THE DELINQU. PROP. LIST BE MADE AVAIL. FOR BID AT A FIXED TIME IN THE CNTY. TREAS. OFFICE.....	1-13-83	Ramirez	1-20-83	DO NOT PASS	1-26-83
3 227	AN ACT REVISING THE DEFINITION OF INCOME FOR PURP. OF COMPUTNG THE RESID. PROP. TAX CREDIT FOR THE ELDERLY; INCL. THE MAX. ALLOWABLE CREDIT FROM \$150 TO \$400.....	1-13-83	Yardley	1-20-83	DO PASS	1-26-83
3 241	AN ACT REQUIRING REPORTS FROM OPERATORS OF MOBILE HOME PARKS OF MOVEMENTS OF MOBILE HOMES; AND PROVIDING PENALTIES.....	1-14-83	Spaeth	1-19-83	AND AS AMENDED DO NOT PASS	1-25-83
3 242	AN ACT TO INCREASE TO \$400 THE MAXIMUM CREDIT ALLOWED IN COMPUTING THE RESIDENTIAL PROP. TAX CREDIT FOR THE ELDERLY....	1-14-83	Brand	1-20-83	TABLED	1-26-83

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B 261	AN ACT TO REVISE THE TAX CREDIT FEES OR PROP. TAXES MAY NOT BE ASSESSED AGAINST MOTOR VEHICLES. FOR YRS. IN WHICH THEY ARE NOT OPERATED ON THE HIGHWAYS OF THE STATE.....	1-17-83	Brown, D.	1-21-83	DO NOT PASS AND AS AMENDED DO NOT PASS	1-26-83 2-3-83
B 264	AN ACT TO RENEW THE TAX CREDIT FOR INSTALLING ALTERNATIVE ENERGY SYSTEMS.....	1-17-83	McBride	1-21-83	DO PASS	1-26-83
B 286	AN ACT INCREASING COMPENSATION OF COUNTY TAX APPEAL BOARD MEMBERS.....	1-18-83	Quilici	1-24-83	DO PASS	1-25-83
B 294	AN ACT TO REVISE THE DEFINITION OF INCOME FOR PURPOSES OF COMPUTING THE RESIDENTIAL PROP. TAX CREDIT FOR ELDERLY.....	1-18-83	Nordtvedt	1-25-83	TABLED	3-12-83
B 297	AN ACT EXEMPTING INCOME, NOT TO EXCEED \$5,000, RECD. FROM ANY RETIREMENT PLAN FOR PURPOSES OF MONTANA INDIVIDUAL INCOME TAX.....	1-18-83	Harrington	1-25-83	TABLED	3-12-83
B 316	AN ACT TRANSFERRING AGRICULTURAL IMPLEMENTS & EQUIPMENT. FROM CLASS EIGHT TO CLASS SIX FOR PURPOSES OF PROPERTY TAXATION..	1-18-83	Asay	1-24-83	TABLED	3-12-83

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333	AN ACT TO EXTEND INDEFINITELY THE 3-YR. EXEMPTION FROM THE SEVERANCE TAX AND 1/2 THE NET PROCEEDS TAX ON NATURAL GAS PRODUCED FROM A WELL 5,000 FT DEEP OR DEEPER.....	1-18-83	Roush	1-26-83	AND AS AMENDED DO PASS	2-2-83
340	AN ACT INCREASING DEDUCTIONS ALLOWED ON PAYMENT OF MOTOR FUELS TAXES.....	1-18-83	Shontz	1-26-83	DO NOT PASS	1-27-83
341	AN ACT REQUIRING ADMINISTRATION OF THE GASOLINE TAX LAW UNDER THE SAME PROCEDURES AS THE SPECIAL FUELS TAX LAW.....	1-18-83	Shontz	1-26-83	DO NOT PASS	1-27-83
354	AN ACT TO MAKE PERMANENT THE CLRFICTNS. OF THE SMALL BUS. INVEST. CREDIT STATUTES & THE TEMP. INCRE. IN THE SMALL BUS. INVEST. CREDIT ENACTED BY THE 47TH LEGISLATURE.....	1-19-83	Sands	2-1-83	TABLED	3-21-83
365	AN ACT TO PROV. THAT SCHOOLBUSES LEASED OR PVT. CONTRCTD. EXCLSVLY. TO SCHOOL DIST. FOR STATE-APPRVD. TRANS. OF STUDNTS. ARE EXEMPT FROM PROP. TAX FOR THE PERIOD OF TIME ENGAGED IN SCHOOLBUS SVCS.....	1-19-83	Iverson	2-2-83	DO NOT PASS	2-7-83
380	AN ACT TO REPEAL THE METALLIFEROUS MINES LICENSE TAX.....	1-19-83	Switzer	1-27-83	DO NOT PASS	3-10-83

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423	AN ACT REQUIRING THAT CLASSIF. & APPRAISAL NOTICES BE SENT TO PROPERTY OWNERS ONLY WHEN CERTAIN CHANGES PERTAINING TO LAND OR IMPROVEMENTS HAVE BEEN MADE.....	1/20/83	Schultz	1-31-83	DO PASS	1-31-83
B 446	AN ACT PROVIDING FOR THE ALLOCATION OF METALLIFEROUS MINES LICENSE TAXES TO THE GENERAL FUND AND TO AN IMPACT TRUST ACCT.; RESTRICTING THE USES OF THE IMPACT TRUST ACCT.....	1-24-83	Brown, Dave	2-1-83	AND AS AMENDED DO PASS	3-10-83
B 460	AN ACT PROVIDING A PROPERTY TAX EXEMPTION TO CERTAIN ASSOC. & CORPORATIONS FURNISHING POTABLE WATER TO MEMBERS OR CUSTOMERS.....	1-24-83	Manuel	1-31-83	DO PASS	2-3-83
B 466	AN ACT LIMITING THE DEFINITION OF "TRAVEL TRAILERS" FOR PURPOSES OF THE FEE IN LIEU OF TAX TO TRAILERS WITH NOT MORE THAN 400 SQ. FT. OF FLOOR SPACE AND NOT USED AS A PRINCIPAL RESIDENCE	1-24-83	Eudaily	2-1-83	AND AS AMENDED DO PASS	2-4-83
B 470	AN ACT TO EXEMPT RESIDENCES OF CERTAIN PERSONS FROM PROPERTY SUBJECT TO TAXATION.....	1-24-83	KOEHNKE	2-2-83	TABLED	3-12-83
HB 475	AN ACT TO INCREASE THE INCOME LIMIT. QUALIFY. FOR CLASS 4 PROPERTY TAX RELIEF FOR CERTAIN WIDOWS, WIDOWERS, DISABLED PERSONS & ELDERLY PERSONS.....	1-25-83	Mueller	2-4-83	TABLED	3-12-83

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B 482	AN ACT TO INCLUDE OIL & GAS FACILITIES IN THE MEANING OF THE TERM "MAJOR NEW INDUSTRIAL FACILITY" FOR THE PURPOSES OF PROPERTY TAX PREPAYMENTS.....	1-25-83	Hand	2-7-83	TABLED	2-16-83
B 485	AN ACT TO INCREASE INCOME LIMIT FOR RECIPIENTS OF RETIREMENT OR DISABILITY BENEFITS TO QUALIFY FOR PROPERTY TAX RELIEF UNDER CLASS FOUR PROP....	1-25-83	Vincent	2-4-83	TABLED	3-12-83
B 492	AN ACT TO PROVIDE THAT ALL TRAILERS LICENSED FOR A GROSS WEIGHT OF 18,000 LBS. OR LESS ARE CLASS 8 PROP. FOR THE PURP. OF TAXTN. & TRLRS. LICENSED FOR GVW OF OVER 18,000 ARE CLASS 10.	1-25-83	Dozier	2-4-83	DO PASS	2-4-83
B 511	AN ACT TO INCREASE THE CIGARETTE SALES TAX AND THE LIQUOR EXCISE TAX IN ORDER TO FINANCE LONG-RANGE BUILDING BONDS.....	1-26-83	Bardanoue	3-3-83	DO NOT PASS	3-12-83
B 520	AN ACT TO CLARIFY THE DESIGNATED PROCESS FOR CERTAIN COAL BOARD IMPACT GRANTS.....	1-27-83	Roush	2-10-83	DO PASS	2-11-83
B 527	AN ACT TO LIMIT THE PRESENT EXEMP. FROM TAXATION FOR TV DIST. SERVCs. FOR SUBSCRIBERS. TO A COMMUN. ANTENNA SYSTEM TO SUBSCRIBERS. TO SUCH A SYSTEM THAT DOES NOT DIRTYLY. USE ANY SIGNAL	1-27-83	Schye	2-10-83	DO PASS	2-14-83

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3 536	AN ACT TO IMPOSE UPON BANKS & SVGS. & LOAN ASSOC. A FINANCIAL INSTITU. FRANCHISE TAX MEASURED GROSS RECEIPTS IN LIEU OF THE MONTANA CORPORATION LICENSE TAX.....	1-27-83	Neuman	2-8-83	TABLED	3-22-83
3 549	AN ACT CREATING INCOME TAX DEDUCTIONS FOR TUITION PAID FOR POSTSECONDARY EDUCATION UP TO A MAXIMUM OF \$400/STUDENT....	1-28-83	Dozier	2-3-83	TABLED	2-7-83
B 550	AN ACT TO LIMIT A MONT. CORP. TXPYR. TO THE USE OF ONLY THOSE DEDUC. SET FORTH IN SEC. 15-31-114 & TO DISALLOW THE USE OF FED. INTERNAL REVENUE CODE DEDUCTIONS IN THE CALCULATION OF NET INCOME....	1-28-83	Yardley	2-3-83	DO NOT PASS	3-16-83
B 556	AN ACT ALLOWING THE COAL BOARD TO MAKE GRANTS TO QUALIFIED APPLICANTS FOR THE PURPOSE OF PAYING PART OR ALL OF AN APPLCNT. CREDIT OBLIGATION FOR PREPAID PROPERTY TAXES.....	1-28-83	Asay	2-3-83	DO PASS	2-7-83
B 561	AN ACT PROVIDING AN EXCLUSION OF \$100 IN INTEREST INCOME FROM ADJUSTED GROSS INCOME TO INDIV. LESS THAN 65 YRS. OF AGE.....	1-29-83	Addy	2-9-83	TABLED	3-12-83
B 570	AN ACT ESTABLISHING GOODS AND EQUIPMENT INTENDED FOR RENT OR LEASE AS CLASS EIGHT PROPERTY FOR PURPOSES OF TAXATION.....	1-29-83	Williams	2-10-83	AND AS AMENDED DO PASS	2-14-83

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3 573	AN ACT DEFINING "AVIATION FUEL" INCREASING BY 1 ¢ A GAL. THE AVIATION FUEL LICENSE TAX AND CREATING A REVOLVING FUND IN WHICH TO DEPOSIT ALL OF THE REVENUE FROM THE ADDTL. 1¢....	1-29-83	Schye	2-9-83	DO PASS	3-12-83
3 581	AN ACT TO REQUIRE THAT MOTOR VEHICLE FEES AND REIMBURSEMENT BE CONSIDERED IN COMPUTING EACH SCHOOL DISTRICT'S GENERAL FUND LEVY.....	1-31-83	Fabrega	2-9-83	DO NOT PASS	2-11-83
3 582	AN ACT TO CLARIFY THE DEDUCTION PROVISIONS OF THE NET PROCEEDS TAX ON MINES APPLICABLE TO NONMETALLIC MINES AND MINING CLAIMS.....	1-31-83	Switzer	2-8-83	DO NOT PASS	3-10-83
3 587	AN ACT TO REVISE THE DEFINITION OF "CIGARETTE VENDOR"; AND TO PROVIDE A LICENSE FEE OF \$8 FOR EACH CIGARETTE VENDING MACHINE OPERATED IN MONTANA.....	1-31-83	Sands	2-8-83	DO NOT PASS	2-11-83
3 593	AN ACT TYING THE RATE OF INTEREST CHARGED ON CERTAIN STATE TAXES THAT ARE DUE BUT UNPAID TO THE ADJUSTED PRIME RATE.....	2-1-83	Fagg	2-14-83	AND AS AMENDED DO PASS	2-17-83
3 594	AN ACT GRANTING MEMBERS OF THE MONTANA NATIONAL GUARD AND THE MONTANA HOME GUARD A \$100 TAX CREDIT.....	2-1-83	Hemstad	2-15-83	DO NOT PASS TABLED	3-12-83 4-1-83

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BB 599	AN ACT TO IMPOSE A STATEWIDE TOURIST TAX ON THE USER OF A HOTEL, MOTEL OR TOURIST CAMP-GROUND.....	2-1-83	Waldron	2-17-83	DO NOT PASS	3-4-83
BB 614	AN ACT TO CHANGE THE INTEREST FOR DELINQUENT PROP. TAX PAYMT. FROM 5/6 OF 1% A MONTH TO 1% A MONTH FOR ALL DELINQUENT PROP. TAXES UNTIL SUCH TAXES ARE PD.	2-2-83	Vincent	2-18-83	TABLED	2-18-83
BB 621	AN ACT TO GENERALLY REVISE THE PROVISIONS RELATING TO THE TAXATION OF SMALL BUSINESS CORPORATIONS.....	2-3-83	Ramirez	2-16-83	DO PASS	2-16-83
BB 624	AN ACT ALLOWING CERTAIN ELDERLY CITIZENS TO DEFER CERTAIN PROP. TAXES; PROVIDING AN INTEREST RATE FOR DEFERRED TAXES.....	2-3-83	McBride	2-15-83	AND AS AMENDED DO PASS	2-15-83
BB 631	AN ACT ALLOWING THE HEAD OF A HOUSEHOLD TO CLAIM THE SAME STANDARD DEDUCTION AS MARRIED INDIVIDUALS FILING A JOINT RETURN....	2-3-83	Schultz	2-15-83	AND AS AMENDED DO PASS	3-4-83
BB 637	AN ACT SPECIFYING THAT THE DEPT. OF REVENUE MUST USE A CAPITALIZED NET INCOME METHOD. IN VALUATION OF AGRICUL. LAND; PROV. AN EXCEPTION FOR IRRIGTD. LAND.....	2-4-83	Manuel	2-16-83	DO PASS	2-16-83

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B 641	AN ACT TO CHANGE THE INTEREST FOR DELINQUENT PROPERTY TAX. PMT. FROM 5/6 OF 1% A MONTH TO 1% A MONTH FOR ALL DELINQU. PROP. TAXES UNTIL SUCH TAXES ARE PD...	2-4-83	Sands	2-14-83	DO PASS	2-14-83
B 644	AN ACT TO GENERALLY REVISE AND CLARIFY SECTION 15-31-544, MCA, RELATING TO ACTION ON A FALSE OR FRAUDULENT INCOME TAX RETURN.....	2-4-83	Yardley	2-14-83	DO PASS	2-14-83
B 645	AN ACT REQUIRING PAYMENT OF PROPERTY TAXES BEFORE A PARCEL OF LAND MAY BE DIVIDED.....	2-4-83	Sales	2-15-83	DO PASS	2-15-83
B 648	AN ACT TO ALLOW AN ADDTL. INVESTMENT CREDIT FOR THE COST OF A QUALIFIED INVESTMENT THAT EXCEEDS THE TAXPAYERS DEPRECIATION.....	2-4-83	Nordtvedt	2-16-83	TABLED	3-21-83
B 649	AN ACT TO CHANGE THE PENALTY FOR DELINQUENT PROP. TAX PAYMT. FROM 2% PER MONTH TO A PENALTY PERCENTAGE BASED ON THE AMT. OF UNPAID DELINQ. TAXES.....	2-4-83	Vincent	2-18-83	TABLED REFERRED TO ANOTHER COMMITTEE	2-18-83 3-28-83
B 658	AN ACT TO INSURE THAT THE FINAL PAYMENT OF STATE EQUILIZATION AID WILL BE WITHHELD WHEN AN ERRONEOUS CLAIM IS RECEIVED.....	2-8-83	Nordtvedt	2-10-83	AND AS AMENDED DO PASS	2-15-83

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BB 665	AN ACT ESTABLISHING A RAILWAY FUEL USE TAX; PROVIDING FOR ITS COLLECTION AND DISPOSITION; CREATING A SPEC. RAILWAY FACIL. ACCOUNT AND ALLOCATING FUNDS...	2-5-83	Yardley	3-8-83	AND AS AMENDED DO PASS	3-12-83
BB 690	AN ACT ELIMINATING THE ASSIGNMENT OF A CNTY'S INTEREST IN PROP. ACQUIRED AT A TAX SALE.....	2-9-83	Marks	2-17-83	DO PASS	2-17-83
BB 693	AN ACT REVISING THE PENALTY FOR FAILURE OF A COUNTY ASSESSOR TO MAKE AN ANNUAL STATEMENT TO THE DEPARTMENT OF REVENUE.....	2-9-83	Switzer	2-14-83	DO PASS	2-14-83
BB 697	AN ACT TO REQUIRE LARGE TAXPAYERS TO CONT. TO SUPPORT THE COST OF RETIREMENT OF GENERAL OBLIGATION BONDS ISSUED IN LARGE MEASURE.....	2-9-83	Daily	2-21-83	TABLED	2-21-83
BB 702	AN ACT TO CLARIFY THAT THE PROPERTY OF NONPROFIT ORGANIZATN. THAT OWN AND OPERATE FACILITIES FOR THE CARE OF THE DEVELOPM. DISABLED ARE EXEMPT FROM PROP. TAXATION.....	2-9-83	Yardley	2-14-83	AND AS AMENDED DO PASS	2-15-83
BB 704	AN ACT AMENDING SECTION 15-6-141 TO REDUCE THE TAXABLE VALUE OF CERTAIN CLASS ELEVEN PROPERTY.....	2-10-83	Harp	2-17-83	AND AS AMENDED DO PASS	4-1-83

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B 706	AN ACT EXCLUDING CERTAIN ROYALTIES FROM THE DEFINITION OF CONTRACT SALES PRICE OF COAL.....	2-10-83	Asay	3-2-83	AND AS AMENDED DO PASS AND AS AMENDED DO PASS	3-2-83 3-8-83
B 709	AN ACT ALLOWING FOR THE NONRECOGNITION OF CAPITAL GAIN WHEN PROCEEDS OF SALE OR EXCHANGE ARE INVESTED IN A MONTANA ENTERPRISE; ALLOWING FOR THE TAX ON THE GAIN AT A LATER DATE.....	2-10-83	Nordtvedt	2-17-83	TAKEN OUT OF COMMITTEE AND REFERRED TO ANOTHER COMMITTEE	2-14-83
B 713	AN ACT TO INCREASE THE NATURAL GAS SEVERANCE TAX AND ALLOCATE THE INCREASE TO LOW-INCOME ENERGY ASSISTANCE AND WEATHERIZATION PROGRAM...	2-10-83	Jensen, J.	3-1-83	DO NOT PASS	3-4-83
B 717	AN ACT TO CHANGE THE TAXABLE PERCENTAGE OF ANNUAL NET PROCDs. OF MINES AND MINING CLAIMS...	2-11-83	Mueller	3-1-83	AND AS AMENDED DO PASS	3-10-83
B 722	AN ACT TO INCRS. THE INCOME LIMITATION QUALIF. FOR CLASS 4 PROP. TAX RELIEF FOR CERTAIN WIDOWS, WIDOWERS, DISABLED PERSONS & ELDERLY PERSONS.....	2-11-83	Waldron	2-21-83	TABLED	3-12-83
B 723	AN ACT TO REQUIRE THE DEPT. OF REVENUE TO TAX OWNER-OCCUPIED CONDOMINIUMS IN THE SAME MANNER AS PRIVATE RESIDENCES.....	2-11-83	Dozier	2-18-83	TABLED	3-4-83

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B 730	AN ACT CREATING A 10-YR HIGHWAY RECONSTRUCTION TRUST FUND ACCT. ALLOCATING PORTIONS OF THE COAL SEVERANCE, GASOLINE LIC., & SPECIALS FUELS TAXES TO THE ACCT.	2-11-83	Shontz	2-21-83	DO PASS	2-21-83
B 735	AN ACT TO GENERALLY REVISE PROP. TAX EXEMPTIONS; PROV. THAT THE CNTY. TAX APPEAL BOARD MAY HEAR APPEALS RELATED TO EXEMPT PROP.	2-12-83	Wallin	3-2-83	DO NOT PASS	3-4-83
B 736	AN ACT ALLOWING A TAX CREDIT FOR THE INSTALLATION OF LOW EMISSION WOOD OR BIOMASS COMBUS. DEVICES.....	2-12-83	Ream	3-1-83	TABLED	3-12-83
B 739	AN ACT ESTABLISHING AN INVEST. CREDIT AGAINST THE INDIV. INCM. TAX AND THE CORPORATE LICENSE TAX FOR CERTAIN CORP. FOR TXBLE. YRS. BEGINNING AFTER 12-31-82...	2-12-83	Keepan	2-18-83	TABLED ON MOTION, TAKEN FROM COMMITTEE, AS AMENDED, PRINTED & PLACED ON 2ND RDG.	3-21-83 3-21-83
B 740	AN ACT REQUIRING THE ADD BACK FOR CERTAIN PROP. OF A PORTION OF THE DEPRECIATION DEDUCTION PROVIDED FOR BY THE ACCELERATED COST RECOVERY SYSTEM.....	2-12-83	Neuman	2-18-83	TABLED ON MOTION, TAKEN FROM COMMITTEE, AS AMENDED, PRINTED & PLACED ON 2ND RDG.	3-21-83 3-21-83
B 742	AN ACT TO ALLOW THE OPTIONS OF ASSESSING STREET LIGHTING DIST. COSTS ACCORDING TO THE TXBLE. VALUATION OF THE PROPERTY...	2-12-83	O'Connell	2-18-83	DO PASS	2-18-83

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
BB 747	AN ACT CLARIFYING ADMIN. & RPTG. REQUIREMENTS RELATED TO THE PRIVILEGE TAX FOR POSSESSION OR BENEFICIAL USE BY A PRVT., INDIV., ASSOC., OR CORP. OF PROPERTY WHICH IS EXEMPT.....	2-12-83	Marks	3-1-83	AND AS AMENDED DO PASS	3-12-83
B 750	AN ACT TO ESTBLSH. A NEW CLASS OF PROPERTY FOR TAXATION PURPOSES TO INCLUDE TRAILERS AND MBL. HOMES, REGARDLESS OF SIZE, USED AS RESIDENCES.....	2-12-83	Dozier	2-21-83	AND AS AMENDED DO PASS	2-21-83
B 753	AN ACT TO REVISE THE DEFINITION OF BUSINESSES THAT QUALIFY FOR PROPERTY TAX RATE REDUCTIONS FOR IMPROVEMENTS TO REAL AND PERSONAL PROPERTY.....	2-12-83	Shontz	3-1-83	DO NOT PASS	3-4-83
B 755	AN ACT PROVIDING A CREDIT AGNST. INDIV. PARTNRS., SMALL BUS. CORP., OR CORP. INCOME TAX LIAB. FOR CAPITAL EXPEND. FOR COMMRL. SYSTEMS THAT GENERATE ELEC. BY MEANS OF WIND POWER.....	3-4-83	Yardley	3-15-83	TABLED AND AS AMENDED DO PASS	3-21-83 3-23-83
B 766	AN ACT ALLOWING THE DEPT. OF REVENUE TO EMPLOY A QUALIFIED INDEPENDENT APPRAISER FOR CENTRALLY ASSESSED PROP. WHEN THE OWNER OF SUCH PROP. & THE DEPT. AGREE ON AN APPRAISER...	2-12-83	Asay	2-21-83	DO PASS	2-21-83
B 779	AN ACT EXEMPTING LIGHT UTILITY & BOAT TRRLS. FROM TAXATION AND IMPOSING A FEE IN LIEU OF TAX.....	2-14-83	Harp	3-2-83	AND AS AMENDED DO PASS	3-9-83

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 780	AN ACT TO ESTABLISH SCHEDULES FOR THE TAX INCENTIVE FOR THE PRODUCTION OF GASOHOL....	2-14-83	Harp	3-2-83	DO PASS	3-9-83
HB 789	AN ACT PROVIDING THAT THE DEPT. OF REVENUE'S DESIGNEE INSTEAD OF ITS AGENT IS THE PARTY DEFENDANT IN CERTAIN PROCEEDINGS..	2-14-83	Abrams	2-21-83	DO PASS	2-21-83
HB 829	AN ACT IMPOSING A SEVERANCE TAX ON THE SEVERANCE OF PALLADIUM, PLATINUM, OR ANY OTHER METAL OR PRECIOUS OR SEMIPRECIOUS GEMS OR STONES; PROVIDING EXEMPTIONS FOR SMALL MINES.....	2-15-83 3-21-83	Saunders	3-7-83	DO NOT PASS TABLED	3-16-83 3-23-83
HB 841	AN ACT TO EXEMPT TIPS FROM MONTANA INCOME TAX LIABILITY..	2-15-83	Driscoll	3-4-83	AND AS AMENDED DO PASS	3-22-83
HB 844	AN ACT AUTHORIZING THE DEPT. OF REVENUE TO CONDUCT A STUDY OF THE PERSONAL PROPERTY TAX SYSTEM.....	2-15-83	Sands	3-10-83	TABLED	3-22-83
HB 858	AN ACT INCREASING THE DISCOUNT ALLOWED FOR AFFIXING TAX INSIGN. TO CIGARETTE PACKAGES..	2-15-83	Hand	3-3-83	AND AS AMENDED DO PASS	3-22-83

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 860	AN ACT REVISING THE LAWS GOVERNING THE ESTIMATED INCOME TAX; PROV. FOR QUARTERLY PAYMENTS; ELIMINT. THE FARMER, RANCHER, OR STOCKMAN EXCLUSION.....	2-15-83	Fagg	3-8-83	DO NOT PASS	3-9-83
SB 866	AN ACT TO PROVIDE FOR A SALE BY ADVERTISEMENT OF PROPERTY IN COUNTY RURAL IMPROVEMENT DIST. & CITY SPECIAL IMPROVE. DIST. IN LIEU OF A TAX SALE.....	2-15-83	Sales	3-4-83	TABLED	3-4-83
SB 867	AN ACT PROVIDING A CREDIT AGNST. INCOME TAX LIAB. FOR INVESTMNTS. IN THE MANUFACTURE OF ENERGY CONSERVATION PRODUCTS; PROV. FOR LIMITATION ON AND CARRYOVER OF THE CREDIT.....	3-4-83	Fabrega	3-15-83	TABLED	3-21-83
SB 868	AN ACT PROVIDING A CREDIT AGNST. INCOME TAX LIAB. FOR INVESTMNTS. IN THE MANUFACTURE OF RENEWABLE ENERGY EQUIPMENT; PROV. FOR LIMITATION ON AND CARRYOVER OF THE CREDIT.....	3-4-83	Fabrega	3-15-83	TABLED	3-21-83
SB 869	AN ACT PROVID. A CREDIT AGNST. INCOME TAX LIAB. FOR INVESTMNTS. IN THE MANUFACTURE OF ENERGY-EFFICIENT, MINIMALLY POLLUTING WOOD HEATERS; PROV. FOR LIMIT. ON & CARRYOVER OF THE CREDIT..	3-4-83	Fabrega	3-15-83	TABLED	3-21-83
SB 870	AN ACT TO EXEMPT CERTAIN PROP. OF LARGE-SCALE HARD-ROCK MINERAL DEVELOPERS FROM THE USUAL LOCAL PROPERTY TAXATION OF CITIES, COUNTIES, TOWNS & SCHOOL DIST..	2-15-83	Fabrega	3-9-83	AND AS AMENDED DO PASS	3-10-83

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 890	AN ACT ELIMINATING THE PRORATION OF THE NEW CAR SALES TAX FOR VEHICLES ON THE STAGGERED REGISTRATION SYSTEM.....	2-17-83	Hand	3-8-83	AND AS AMENDED DO PASS	3-15-83
HB 913	AN ACT PROVIDING FOR REPLACMENT INCOME TAX FOR PART OF THE PROP. TAX NOW LEVIED ON HABITABLE PROPERTY.....	3-19-83	Harper	3-23-83	TABLED REFERRED TO ANOTHER COMMITTEE	4-1-83 4-5-83
HB 915	AN ACT INCREASING INDIVIDUAL INCOME TAX RATE STRUCTURES FOR CERTAIN TAXPAYERS; PROV. A REF. TO INDIVIDUAL INCOME TXPYRS. IN AN AMT. BY WHICH THE GEN. FUND ENDING BAL. EXCEEDS \$20 MILLION.	3-19-83	Kemmis	3-23-83	TABLED REFERRED TO ANOTHER COMMITTEE	4-1-83 4-5-83
HB 916	THE PROPERTY TAX REPLACEMENT ACT OF 1983..... (SALES TAX BILL)	3-22-83	Ellerd	3-24-83	TABLED REFERRED TO ANOTHER COMMITTEE	4-1-83 4-5-83
HB 917	AN ACT TO ELIMINATE PROPERTY TAXES ON ALL NONINDUSTRIAL IMPROVEMENTS TO REAL PROPERTY..	3-22-83	Fagg	3-24-83	DO NOT PASS	4-1-83
HB 925	AN ACT TO ACHIEVE COMPLIANCE WITH THE REQUIREMENTS OF THE 4 R'S ACT OF 1976; TO REMOVE RAILROAD PROPERTY FROM CENTRLY ASSESSED PROPERTY	4-4-83	Shontz	4-6-83	DO PASS	4-6-83

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
JJR 31	A JNT. RES. OF THE SENATE & THE HOUSE OF REP. OF THE STATE OF MONTANA REQUESTING THAT THE REV. OVRST. COMM. CONDUCT A COMPREHENSIVE STUDY OF THE PROP. TAX CLASSIFICATION SYSTEM.	2-21-83	Williams	3-10-83	DO PASS AND AS AMENDED DO PASS	3-23-83 4-1-83
JJR 33	A JNT. RES. OF THE SEN. & THE HOUSE OF REP. OF THE STATE OF MT ESTABLISHING THE STATE'S ANTIC. REVENUE FROM EACH YEAR OF THE SUCCEEDING BIENNIUM FOR PURPOSES. OF ACHIEVING THE BALANCED BUDGET.	3-7-83	Ramirez	3-16-83	AND AS AMENDED DO PASS	3-21-83

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
JR 23	A JOINT RESOLUTION REQUESTING AN INTERIM STUDY OF TAX CREDITS, TAX DEDUCTIONS, TAX EXCLUSIONS, AND TAX EXEMPTIONS.....	4-6-83	Goodover	4-12-83	BE CONCURRED IN AS AMENDED	4-12-83

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
3 36	AN ACT TO EXCLUDE INCOME RECVD. UNDER THE RAILROAD RETIREMENT ACT IN DETERMINING INCOME FOR PURPOSES OF COMPUTING THE RES. PROP. TAX CRED. FOR ELDERLY...	1-20-83	Himsl	2-11-83	TABLED	3-22-83
3 68	AN ACT PROVIDING AN INCOME TAX DEDUCTION TO NONRESIDENTS FOR CONTRIBUTIONS MADE TO MONTANA OR A POLITICAL SUBDIVISION...	1-18-83	Gage	3-8-83	BE CONCURRED IN	3-22-83
3 72	AN ACT TO CHANGE THE RESOURCE INDEMNITY TRUST TAX FROM A YEARLY TAX TO A QUARTERLY TAX.	2-8-83	Brown, B.	3-7-83	BE CONCURRED IN AS AMENDED	3-7-83
3 73	AN ACT PROVIDING FOR CLARIFYING THE INCOME TAX WITHHOLDING ON STATUS OF WAGES PAID TO MEMBERS OF THE RESERVE ARMED FORCES...	1-19-83	Brown, B.	3-3-83	BE CONCURRED IN	3-4-83
94	AN ACT TO PHASE OUT THE PRMSV. AMT. & THE PRMSV. LEVY ALLOWED SCHOOL DISTRICTS OVER A 3-YR PERIOD, TO PROVIDE A NEW DEFINITION OF THE FNDTN. PROG. & TO INCRS. BASIC CNTY LEVIES.	3-11-83	Regan	3-11-83	ON MOTION, TAKEN FROM COMMITTEE, AS AMENDED, PRINTED & PLACED ON SECOND READING	3-14-83
96	AN ACT TO CHANGE THE DISPSTN. OF COAL SEVERN. TAX CONSTITU. TRUST INTRST. & ERNGS.; PROV. FOR DEPST. OF CERTAIN INTRST & ERNGS IN THE STATE GEN. FUND	2-10-83	Elliott	3-9-83	TABLED	3-22-83

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 108	AN ACT TO CHANGE THE METALLIF. MINES LIC. TAX ANNUAL REPRTG. REQUIREMENT TO A QUARTERLY REPORTING REQUIREMENT.....	2-28-83	Brown, B.	3-10-83	BE CONCURRED IN	3-10-83
SB 110	AN ACT TO SPECIFICALLY PROVIDE FOR INTEREST TO BE ASSESSED ON THE MINES NET PROCEEDS AND GROSS PROCEEDS TAXES....	2-4-83	Towe	3-3-83	BE CONCURRED IN	3-4-83
SB 146	AN ACT TO GENERALLY REVISE AND CLARIFY THE LAWS RELATING TO THE WATER DEVELOPMENT PROGRAM..	2-3-83	Manning, Dave	3-7-83	BE CONCURRED IN	3-7-83
SB 159	AN ACT TO DELAY THE 1% INCREASE IN THE OIL SEVERANCE TAX....	3-7-83	Keating	3-18-83	BE NOT CONCURRED IN	3-22-83
SB 163	AN ACT RAISING THE PUBLIC CONTRACT VALUE LIMIT FOR EXEMP. FROM LICENSE FEES; AND RAISING THE PUBLIC CONTRACT VALUE LIMIT IN DEFINING A PUBLIC CONTRACTOR...	2-4-83	Van Valkenberg	3-4-83	BE CONCURRED IN	3-4-83
SB 185	AN ACT TO REVISE TAXATION EXEMPTIONS FOR CERTAIN COAL PRODUCERS	2-9-83	Galt	3-9-83	BE CONCURRED IN	3-15-83

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 186	AN ACT TO AUTHORIZE THE COAL BOARD TO CONSIDER APPLICATIONS FOR LOANS FROM THE LOCAL IMPACT AND EDUCATION TRUST FUND ACCT..	2-9-83	Elliot	3-9-83	BE CONCURRED IN AS AMENDED	3-22-83
HB 189	AN ACT TO GENERALLY REVISE AND CLARIFY THE LIGHT VEH. FEE STATUTES; TO PROV. THAT THE AMT. OF THE FEE FOR LT. VHCLS. BE A WHOLE DOLLAR AMT....	2-5-83	Blaylock	3-4-83	BE CONCURRED IN	3-4-83
HB 204	AN ACT TO EXEMPT THE RIGHT OF ENTRY FROM PROPERTY TAXATION.	3-3-83	Keating	3-16-83	BE CONCURRED IN	3-16-83
HB 227	AN ACT TO ALLOCATE A PORTION OF THE METALLIFEROUS MINES LIC. TAX TO THE EARMARKED REVENUE FUND TO THE CREDIT OF THE HARD-ROCK MINING IMPACT ACCOUNT.....	3-1-83	Towe	3-11-83	BE CONCURRED IN AS AMENDED	3-16-83
HB 241	AN ACT TO GENERALLY REVISE THE TAX CREDIT AVAILABLE FOR NEW OR EXPANDING INDUSTRY.....	3-7-83	Lee	3-22-83	TABLED	3-21-83
HB 242	AN ACT TO GENERALLY REVISE AND CLARIFY LAWS PERTAINING TO INCOME TAXATION OF ESTATES, PROP. HELD IN TRUST, BENEFIC. OF ESTATES OR TRUSTS....	2-28-83	Gage	3-10-83	BE CONCURRED IN	3-10-83

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 243	AN ACT TO PROVIDE FOR A 5-YR STATUTE OF LIMITATIONS FOR TXS. ON CENTRALLY ASSESSED PROPERTY COAL SEV. TAXES, OIL & GAS SEV. TAXES, MINING LIC. TAX	3-1-83	Towe	3-11-83	BE CONCURRED IN	3-11-83
SB 244	AN ACT REQUIRING A SEPARATE TAX ON CERTAIN LUMP-SUM DISTRIBUTION PAYMENTS....	3-3-83	Towe	3-14-83	BE CONCURRED IN	3-22-83
SB 247	AN ACT TO CLARIFY THAT RAILRD. RETIREMENT ACT BENEFIT PYMNTS. RECEIVED DURING CLAIM PERIODS BEGINNING IN 1981 OR 1982 AS A RESULT OF FULFILLMENT OF FED. S.S. REQUIREMENTS ARE NOT TO BE INCLUDED AS INCOME....	3-1-83	Brown, B.	3-7-83	BE CONCURRED IN	3-15-83
SB 250	AN ACT TO GENERALLY REVISE THE LAWS RELATING TO THE BD OF HSG AUTHORIZING THE ISSUANCE OF TXBLE OR TAX EXEMPT BONDS....	3-3-83	Goodover	3-14-83	TAKEN OUT OF THIS COMMITTEE AND REFERRED TO ANOTHER COMMITTEE	
SB 252	AN ACT PROVIDING FOR AN INVEST. CREDIT AGAINST THE INDIVIDUAL INCOME TAX AND THE CORPORATE LICENSE TAX.....	3-7-83	Goodover	3-14-83	TABLED	3-21-83
SB 264	AN ACT TO ALLOW THE DEPT. OF REVENUE TO IMPUTE A VALUE ON COAL WHENEVER THE OPERATOR OF A MINE SUBJECTS THE COAL TO PROCESSING THAT IMPROVES ITS QUALITY	3-7-83	Graham	3-17-83	BE CONCURRED IN	3-21-83

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 283	AN ACT PROVIDING A TAX CREDIT FOR THE INSTALLATION OF SOLAR ENERGY SYSTEMS IN MONTANA; DEFINING SUCH SYSTEMS.....	3-7-83	Fuller	3-17-83	BE CONCURRED IN AS AMENDED	3-21-83
SB 335	AN ACT TO DISALLOW DEDUCTIONS RELATED TO EXCLUDED INTEREST INCOME FOR MT. CORP. LICENSE TAX PURPOSES.....	3-7-83	Towe	3-17-83	TABLED BE CONCURRED IN AS AMENDED	3-22-83 3-23-83
SB 342	AN ACT TO CHANGE THE DATE FOR FILING A REPORT FOR GAS OR OIL PIPELINES AND GAS OR OIL NET PROCEEDS FOR TAX PURPOSES FROM 3-31 to 4-15.....	3-1-83	Gage	3-14-83	BE CONCURRED IN	3-22-83
SB 361	AN ACT TO REVISE THE CRITERIA UNDER WHICH LAND IS CLASSIFIED AS AGRICULTURE FOR TAX PURPOSES.	3-7-83	Turnage	3-22-83	TABLED	3-22-83
SB 363	AN ACT CREATING A TAX DEDUCTION FOR CORP. & SHAREHOLDERS OF ELECTING SMALL BUS. CORP. MAKING A DONATION OF A COMPUTER OR SIMILAR EQUIPMENT TO SCHOOLS...	3-3-83	Mazurek	3-22-83	TABLED	3-22-83
SB 384	AN ACT TO PROVIDE THAT THOSE LOCAL GOVT. ENTITIES WHICH FAILD. TO CORRECTLY ANTICIPATE MTR. VEH. FEES & STATE PAYMENTS IN LIEU OF TAXES IN THEIR 1982-83 BUDGETS SHALL REFUND THE RESULTING PROP. TAX OVERCHARGES....	2-28-83	Turnage	3-11-83	BE CONCURRED IN AS AMENDED	3-17-83

STATUS SHEET

TAXATION COMMITTEE

48th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 413	AN ACT ALLOWING ONLY 70% OF THE WINDFALL PROFITS TAXES WITHHLD. AND PD. BY AN OPERATOR TO BE DEDUCTED IN COMPUTING NET PROCEEDS TAXES ON OIL & GAS...	3-7-83	Gage	3-18-83	BE CONCURRED IN	3-22-83
SB 414	AN ACT TO COUPLE MONTANA'S DEFINITION OF "SMALL BUS. CORP" TO THE FEDERAL DEF. FOR PURPOSES OF THE CORPORATION LICENSE TAX..	2-28-83	Elliott	3-11-83	TABLED BE CONCURRED IN AS AMENDED	3-21-83 4-12-83
SB 459	AN ACT PROVIDING FOR A TAX CREDIT FOR UNIVERSITY-AFFILIATED RESEARCH....	3-7-83	Eck	3-17-83	TABLED	3-21-83

MINUTES OF THE MEETING OF THE HOUSE TAXATION COMMITTEE
January 4, 1983

The meeting was called to order at 9:00 a.m. by Chairman Yardley. Roll call was taken and all committee members were present. Members of the House Taxation Committee include:

Rep. Hubert Abrams	Rep. Les Nilson
Rep. Tom Asay	Rep. Ken Nordtvedt
Rep. Vern Bertelsen	Rep. Bob Ream
Rep. Gerald Devlin	Rep. Dean Switzer
Rep. Bob Dozier	Rep. Melvin Underdal
Rep. John Harp	Rep. Orren Vinger
Rep. Dan Harrington	Rep. Mel Williams
Rep. Glenn Jacobsen	Rep. Dan Yardley, Chairman
Rep. Nancy Keenan	Rep. Carl Zabrocki
Rep. Ted Neuman, Vice-Chairman	

Chairman Yardley asked each committee member to introduce themselves to the committee. He then introduced Jim Oppedahl, from the Legislative Council, who will be the staff researcher for this committee, and Vicki Lofthouse, who will be the secretary for the Taxation Committee.

Committee members contributed \$1.00 per member towards the coffee fund.

Chairman Yardley told committee members the Taxation Committee meetings will start at 8:00 a.m., Monday through Friday, unless otherwise notified.

Chairman Yardley said he asked Ms. Ellen Feaver, Director of the Department of Revenue, to have someone present from her staff at all the meetings. She informed him that, due to the Lobbyist Disclosure Act, unless an employee is requested to attend a hearing she is required to keep track of the time spent by her employees in committee meetings. She said it would be best for Chairman Yardley to request an employee's attendance before each meeting so that she can send one who has the most expertise in each particular area. Representative Nordtvedt asked if those employees will be asked to attend all meetings or just the hearings. Chairman Yardley said he will ask an employee to attend the hearings and not necessarily the executive sessions.

Chairman Yardley told committee members he will try to keep the meetings as informal as possible, as long as the work gets done. He also said he will allow proxy votes to be left but only if the proxy vote is specific.

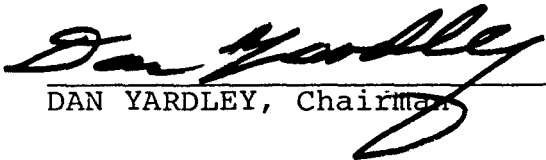
Chairman Yardley said he will not require seconds on a motion.

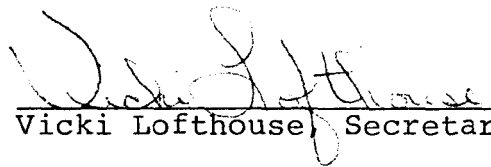
The committee was informed that "revenue bills" do not have to be transmitted until the 70th legislative day. All other bills have to be transmitted by the 45th legislative day.

Chairman Yardley said this committee will, usually, hear a bill only once - on the day it is scheduled for the hearing.

Chairman Yardley also said any bill affecting taxes will have a fiscal note attached before the bill is voted on during executive session.

The meeting was adjourned at 9:30 a.m.


DAN YARDLEY, Chairman


Vicki Lofthouse, Secretary