

HOUSE TAXATION COMMITTEE

Bills Tabled:

March 30, 1985

HB 42 - Koehnke	Exempt all sewage disposal systems & domestic water supply systems of residential dwellings
HB 36 - Kitselman	To replace the present system of taxation of motorcycles with a fee system;
HB 41 - Hannah	To repeal the realty transfer act.
HB 64 - Cody	To eliminate property taxes on livestock;
HB 68 - Hand	To revise the property tax exemption for fraternal organizations;
HB 73 - Holliday	To exempt for inheritance tax purposes property distributed or passing to a decedent's parent;
HB 120 - Nathe	To increase the cigarette tax from 16 to 24 cents, using funds for medicaid, devopmental disabilities and renal disease treatment;
HB 151 - Keyser	To raise from \$100 to \$800 the maximum tax liability triggering mandatory waiver of the requirement for filing a quarterly special fuels tax return;
HB 208 - Menahan	To allow automobile liability insurance expenses as a deduction in computing net income for state income tax purposes;
HB 231 - Swift	To exempt from taxation up to \$3,600 of public retirement benefits paid by another state & increase exemption from \$360 to \$3,600;
HB 240 - Ramirez	To generally revise Montana property tax classification law to comply with federal law
HB 250 - Ramirez	To establish the method for determining the tax rate applicable to certain types of property;
HB 287 - Moore	To revise the business investment credit, increasing to 30% of federal credit;
HB 311 - Koehnke	To extend the tax incentive for production of alcohol as a component of gasohol;
HB 319 - Devlin	To allow gasoline distributors to deduct 2 percent of tax as evaporation allowance;
HB 322 - Moore	To create a 20% surtax on certain property owned by a foreign person;
HB 326 - Hannah	To repeal the existing individual income tax and impose a state income tax based on percentage of federal income.
HB 392 - Waldron	To impose a statewide tax on the users of hotel, motel, or tourist campground accommodations;

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HB 548 - Rapp-Svrcek	To extent the tax incentive for the production of alcohol as a component of gasohol;
HB 590 - Keenan	To require the inclusion in adjusted gross income, for certain property, of a portion of the depreciaton deduction provided for by the accelerated cost recovery system;
HB 677 - Winslow	To remove the time limitation on the tax incentive of 50 cents per gallon for Mt. distilled alcohol to be blended with gas
HB 679 - D.Brown	To include new oil production in the definition of "new or expanding industry" to allow local government to approve a lower assessment.
HB 689 - Menahan	To increase the percentage amount paid from the insurance premium tax for deposit in the volunteer firefighters' pension trust fund;
HB 690 - Bardanouve	To make the determination of the value of minerals pursuant to the RITT consistent with the same determination for certain other natural res. taxes
HB 719 - Schye	To revise the law relating to taxation on aircraft; providing proration of migratory aircraft;
HB 833 - Spaeth	To earmark 1% of cigarette sales tax for development of programs in wellness education
HB 839 - Ellison	To impose a fee in lieu of property tax on aircraft;
HB 848 - Ramirez	To require the D.O.R. to annually determine the taxable rate applicable to class four property;
HB 882 - Sales	To amend constitution to impose a sales tax
HB 908 - Keenan	To change the Mt. corporate license or income tax
HB 925 - Harper	To extend the eligibility for the residential property tax credit;
HB 937 - Fritz	To impose a tax on certain corporate stocks & bonds
HB 948 - Fritz	To impose a franchise tax on financial institutions;
SE 47 - Towe	To include income from Subchapter S corporations in the definition of earned income;
SB 51 - B. Brown	To increase the penalty for violation of Mt. income tax provisions;
SB 280 - B. Williams	To subject the gross proceeds of gemstones mines to taxation;
SB 288 - Eck	To remove requirement that the state markup on liquor manufactured in Mt. be 10% less than markup on out-of-state products;

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- SB 330 - Goodover To exlude certain income from outside the U.S.
for purposes of corporate license tax;
- SB 401 - Boylan To create a tax deduction for donation of a computer
- SB 465 - Van Valkenburg To establish an academic building program to
finance construction of academic facilities;