

HOUSE TAXATION COMMITTEE

49th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 24	Exempting all sewage disposal systems & domestic water supply of all residential dwellings from property subject to taxation	1-7-85	Koehnke	1-14-85	TABLED 1-25-85	
HB 25	Exempting church-owned passenger vehicles from taxation and license fees	1-7-85	Ramirez	1-17-85	DO PASS, AS AMENDED	1-17-85
HB 26	Permitting local governing bodies to grant tax benefits for the reconstruction or expansion of existing buildings, etc.	1-7-85	Switzer	1-24-85	DO PASS, AS AMENDED	1-29-85
HB 27	Define and establish lien priority of withholding taxes, etc.	1-7-85	M. Williams	1-16-85	DO PASS	1-21-85
HB 30	Empowering the Dept. of Revenue to compel uncooperative individuals to file correct state tax returns, etc	1-7-85	M. Williams	1-16-85	DO PASS, AS AMENDED	1-16-85
HB 31	Eliminating the provisions for keeping a duplicate assessment book, etc	1-7-85	M. Williams	1-14-85	DO PASS	1-14-85

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 33	Providing annual fee for vehicles powered by alternate fuel, etc	1-7-85	Keenan	1-23-85	DO PASS, AS AMENDED	1-7-85
HB 34	Setting the standard income tax deduction for joint returns and head of household returns at twice the amount for single returns, etc.	1-7-85	Keenan	1-23-85	DO PASS	1-23-85
HB 36	Replace the present system of taxation of motorcycles with a fee system, etc.	1-7-85	Kitzelman	1-15-85	TABLED 1-29-85	
HB 42	To generally revise laws relating to taxation and alcohol, etc.	1-7-85	Manuel	1-9-85	DO PASS	1-9-85
HB 45	Increasing the cigarette excise tax to 24 cents per package, etc.	1-7-85	Waldron	3-21-85	DO PASS, AS AMENDED	3-28-85 pm
HB 54	Eliminating the assignment of a county's interest in property acquired at a tax sale, etc.	1-7-85	Marks	1-9-85	DO PASS TABLED 1-22-85	2-18-85

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 62	Establish a blue ribbon income tax study commission to evaluate alternative methods for structuring Montana's income tax laws	1-7-85	Bradley	1-14-85	DO NOT PASS	1-17-85
HB 64	Eliminating property taxes on livestock, etc.	1-7-85	Cody	2-6-85	TABLED 2-7-85	
HB 68	Revise and broaden the property tax exemption for fraternal organizations, etc.	1-7-85	Hand	1-16-85	TABLED	
HB 73	Exempt for inheritance tax purposes property distributed or passing to a decedent's parent or sibling, etc.	1-7-85	Holliday	1-17-85	TABLED 1-25-85	
HB 92	Create a new class of property for agricultural implements and equipment, etc.	1-7-85	Ernst	2-6-85		
HB 101	To generally revise the laws relating to motorcycles, etc.	1-7-85	D. Brown	1-15-85	DO NOT PASS, AS AMENDED	1-29-85

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 105	Requiring the state tax appeal board to decide appeals within 90 days, etc	1-7-85	Marks	1-25-85	AMENDMENTS 1-31-85 DO PASS AS AMENDED	2-5-85
HB 120	Increasing the cigarette sales tax from 16 to 24 cents a package, etc.	1-7-85	Nathe	3-21-85	TABLED 3-28-85	
HB 122	To generally revise the property tax incentive for new and expanding industry, etc.	1-7-85	D. Brown	1-24-85	DO PASS AS AMENDED RECONSIDERED 2-5-85	1-31-85 2-5-85
HB 130	Exempt from school district taxes certain persons who elect to disqualify themselves from voting on school levies and school bonds	1-10-85	Kitseiman			
HB 41	Repeals the realty transfer act	1-11-85	Hannah	1-22-85	TABLED, AS AMENDED 1-25-85	
HB 140	Provide for the proratiō & collection of taxes assessed on a mobile home or house-trailer after the second payment date	1-11-85	Asay, Keller	1-24-85	DO PASS	1-24-85

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 151	To raise from \$100 to \$800 the maximum tax liability triggering mandatory waiver of the requirement for filing a quarterly special fuels tax return	1-11-85	Keyser	1-25-85	DO PASS TABLED 2-11-85	2-4-85
HB 168	Requires the Dept. of Revenue to use method of valuation based on capitalization of net income for valuing agricultural lands	1-14-85	Donaldson	1-25-85	DO PASS, AS AMENDED	2-6-85
HB 172	Clarifying that for taxation "leasehold improvements" includes improvements other than mobile homes	1-14-85	Sands	1-21-85	DO PASS	1-21-85
HB 177	Make the interest rate on property taxes paid by a redemptioner the same as rate on delinquent property taxes	1-14-85	Ream	1-22-85	DO PASS	1-25-85
HB 198	To allow zero percent increase in the statewide taxable value of property in class 3, class 4 and class 12 due to the effects of reappraisal	1-16-85	Ramirez	3-25-85	DO PASS, AS AMENDED	3-28-85
HB 208	To allow automobile liability insurance expenses as a deduction on state income tax	1-16-85	Menahan	1-24-85	TABLED 2-7-85	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 229	Exempt mink under 11 months of age from taxation	1-17-85	Swift	1-30-85	DO NOT PASS, AS AMENDED	1-31-85
HB 231	Exempt from taxation up to \$3,600 of public retirement benefits paid by another state and increase exemption for private & corp. retirement benefits	1-17-85	Swift	1-29-85	TABLED 2-8-85	
HB 240	To generally revise Montana property tax classification law	1-17-85	Ramirez	2-1-85	TABLED 3-28-85	
HB 241	Provide for proration of property tax on mobile home when it is moved	1-17-85	Kadas	1-28-85	DO PASS, AS AMENDED	1-29-85
HB 250	Establishing a method for determining tax rate applicable to centrally assessed property defining "commercial"	1-18-85	Ramirez	2-1-85	TABLED 3-28-85	
SB 44	Clarifying the inclusion of interest income from installment sales of real business property in non-resident's adjusted gross income	1-18-85	Towe	3-13-85	WITHOUT RECOMMENDATION 3-15-85	

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49th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 46	To raise from \$100 to \$200 the minimum annual tax liability triggering mandatory waiver of requirements for filing quarterly special fuels tax return	1-18-85	Towe	3-13-85	DO PASS	3-13-85
HJR 9	To establish an estimate of the state's anticipated revenue for purpose of achieving a balanced budget	1-19-85	Waldron	1-23-85	DO PASS, AS AMENDED	2-12-85
SB 42	To establish specific procedures for determining state individual income tax net operating loss deduction	1-19-85	Towe	3-11-85	DO PASS	3-11-85
SB 47	To include income from subchapter S Corporations in definition of earned income	1-19-85	Towe	3-14-85	TALBED 3-18-85	
HB 287	To revise the business investment credit allowed to MT taxpayers, increasing the credit to 30% of federal credit	1-21-85	Moore/Goodover	3-22-85	TABLED 3-26-85 P.m.	
HB 307	Providing a fee in lieu of property tax for motorboats 16' long or longer	1-21-85	Menahan	1-29-85	DO NOT PASS	2-7-85

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 311	To extend the tax incentive for production of alcohol as component of gasohol	1-22-85	Koehnke	1-29-85	TABLED 2-19-85	
HB 315	To prorate taxes on common elements of a condominium project and common elements serving lots in a residential or commercial project	1-22-85	Rehberg	1-28-85	DO PASS, AS AMENDED	1-30-85
HB 317	To clarify the definition of "livestock" for purposes of property taxation	1-22-85	Williams	1-28-85	DO PASS, AS AMENDED	1-28-85
HB 319	Allowing gasoline distributors to deduct 2% of tax as evaporation allowance	1-22-85	Devlin	1-29-85	RECONSIDERED TABLED 2-4-85 DO NOT PASS, AS AMENDED	1-31-85
HB 322	To create a 20% surtax on certain property owned by a foreign person	1-22-85	Moore	2-6-85	TABLED 2-8-85	
HB 326	To repeal the existing individual income tax & impose a state income tax based on % of federal	1-22-85	Hannah	2-13-85	TABLED 3-6-85	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 339	To amend termination provisions for tax increment financing, etc.	1-22-85	Ramirez	2-5-85	DO PASS	2-7-85
HB 346	To provide a refund of tax paid on automobile fuel used in aircraft;	1-22-85	Gilbert	1-30-85	DO PASS, AS AMENDED	1-30-85
HB 355	To prohibit the Dept. of Rev. from using replacement cost as a substitute for market value when appraising property for tax purposes	1-22-85	Devlin			
HB 364	To increase the allocation to the state school equalization fund from collection of income taxes and corporate license taxes	1-22-85	Miller			
HB 368	To submit to qualified electors to require the legislature to dedicate at least 5% of the coal severance tax to local government account	1-23-85	Pistoria	1-31-85	DO NOT PASS, AS AMENDED	1-31-85
HB 369	Reduce to 45% the portion of the coal severance tax allocated to the permanent trust fund & dedicate 5% to local governments	1-23-85	Pistoria	1-31-85	DO NOT PASS, AS AMENDED	1-31-85

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 374	To raise beer & wine tax allocated to Dept. of Institutions for alcoholism prevention & treatment and to counties for law enforcement	1-23-85	Waldron	2-20-85	DO PASS, AS AMENDED	3-28-85 p.m.
HB 392	To impose statewide tax on users of hotel, motel, or tourist campground accommodations, etc	1-23-85	Waldron	2-5-85	TABLED 2-8-85	
HB 410	To reduce the taxable rate applicable to certain class of property, etc.	1-23-85	Harp	3-26-85	DO PASS, AS AMENDED	3-28-85
HB 469	To transfer the responsibility for reducing property tax due to destruction of property from the Department of Rev. to the County Assessor	1-24-85	Zabrocki	2-4-85	DO PASS, AS AMENDED	2-5-85
SB 37	To remove the state tax appeal board from the appeal process relative to beer & liquor licensing	1-24-85	Mazurek	3-11-85	DO PASS	3-11-85
HB 478	To revise the penalty & interest provisions for failing, neglecting, or refusing to file oil & gas severance tax reports	1-25-85	Schye	2-4-85	DO PASS	2-4-85

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 518	To exclude from income tax the amount received as workers' compensation benefits & amount paid for health ins. premiums by an employer if attributed as income	1-28-85	Driscoll	2-7-85	DO PASS	2-7-85
SB 43	To include in MT adjusted gross income the portion of small business corp. income which escapes state tax	1-28-85	Towe	3-11-85	BE CONCURRED IN	3-15-85
SB 49	To require the Dept. of Rev. & State Auditor to coordinate collection of delinquent taxes by offsetting amount due	1-28-85	B. Brown	3-14-85	BE CONCURRED IN	3-14-85
HB 544	To amend the definition of "special fuel" to include compressed natural ga, etc.	1-29-85	Iverson	2-11-85	DO PASS	2-18-85
HB 548	To extend the tax incentive for production of alcohol as a component of gasohol; etc	1-29-85	Rapp-Svrcek	2-8-85	TABLED 2-19-85	
HB 553	To provide that the disposition of taxes and fees in lieu of tax on motor vehicles be distributed in manner personal property taxes were distributed	1-29-85	D. Brown	2-8-85	TABLED 2-12-85	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SSB 51	To increase the penalty for violation of MT income tax provisions	1-29-85	B. Brown	3-14-85	TABLED 3-14-85	
HB 590	Requiring the inclusion in adjusted gross income, for certain property, of a portion of depreciation deduction provided for by accelerated cost recovery	1-31-85	Keenan	3-14-85	TABLED 3-28-85 P.M.	
HB 596	To exempt from corporation license tax provisions those farmers' market associated for sole purpose of providing retail outlet	1-31-85	Donaldson	2-8-85	DO PASS	2-11-85
HB 607	To allow a production incentive tax credit to the coal severance tax on incremental production of coal, etc.	2-1-85	Quillici	2-14-85	RECONSIDERED DO PASS, AS AMENDED DO PASS, AS AMENDED	3-20-85 2-20-85
HB 617	To increase the deduction of tax allowed to a special fuel dealer for shrinkage but limiting to first 10,000 gal.	2-1-85	Hammond	2-7-85	DO NOT PASS	2-11-85
HB 636	To reduce the tax rate on petroleum produce by tertiary recovery methods from 5% to 215%, etc.	2-2-85	Abrams	2-15-85	DO PASS, AS AMENDED	3-5-85

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 651	To authorize the issuance of bonds to finance county jail construction or renovation; raising alcoholic beverage taxes to pay off bonds, etc.	2-5-85	Winslow	2-13-85	DO NOT PASS	3-28-85
HB 652 ref. 3-6-85	To allow the deduction of certain costs from the net proceeds tax on mines applicable to nonmetallic mines and mining claims	2-5-85	Switzer	2-19-85	DO NOT PASS, AS AMENDED	3-6-85
HB 151	To raise from \$100 to \$800 the maximum tax liability triggering mandatory waiver of the requirement for filing a quarterly fuels tax	2-5-85	Keyser	1-25-85	TABLED 2-11-85	
HB 677	To remove the time limitation on tax incentive of 50¢ per gallon for MT distilled alcohol to blend with gasoline	2-5-85	Winslow	2-11-85	TABLED 2-19-85	
HB 679	To include new oil production in new of expanding industry for purpose to allow local govt. to approve lower assessment	2-5-85	D. Brown	2-12-85	TABLED 2-12-85	
HB 689	To increase the percentage amount paid from the ins. premium tax for deposit in the volunteer fire-fighters' pension trust	2-6-85	Menahan	2-22-85	TABLED 3-5-85	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 690	To make the determination of the value of minerals pursuant to resource indemnity trust consistent with the same determination for certain other natural resource taxes	2-6-85	Bardanouve	2-12-85	TABLED 3-14-85	
HB 693	To exempt certain improvements to agricultural lands from property taxation	2-6-85	Koehnke	2-13-85	DO PASS	3-26-85 p.m.
HB 696	An act relating to the cost indicator used in the valuation of centrally assessed properties	2-6-85	Kitzelman	2-22-85	DO PASS	2-22-85
HB 701	To allow the Dept. of Rev. to accept in-kind payments of certain inheritance and estate taxes with objects, sites, etc.	2-7-85	Fritz	2-15-85	DO PASS, AS AMENDED RECONSIDERED DO NOT PASS, AS AMENDED	3-21-85 3-13-85 3-11-85
HB 704	To require the exclusion of taxable value of property under a protest proceeding from the taxable valuation of a county or school district for purpose of setting prop. tax	2-7-85	Marks	2-15-85	DO PASS, AS AMENDED	2-20-85
HJR 21	Supporting comprehensive federal tax reform & simplification	2-7-85	Fritz	2-11-85	TABLED 2-11-85 DO PASS, AS AMENDED	2-12-85

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 719	To revise the law relating to taxation of aircraft; providing for proration of taxes for migratory aircraft; diverting 2% to Dept. of Commerce	2-8-85	Schye	2-19-85	TABLED 2-19-85	
HB 735	To reallocate funds among highway program, school foundation program, & local govt. block grant program; to raise motor fuels tax	2-9-85	Spaeth	3-12-85	WITHOUT RECOMMENDATION, AS AMENDED TABLED 3-18-85	3-29-85 p.m.
HB 745	To change the penalty for delinquent property tax payment to a percentage based on amount of unpaid delinquent property tax	2-9-85	Sands	2-18-85	DO PASS	2-18-85
HB 752	To provide a county property tax levy not to exceed 3 mills for county control of dogs;	2-9-85	Nisbet	2-18-85	DO NOT PASS	2-18-85
HB 787	To reduce from 5% to 4% the severance tax on oil produced from a well producing 10 barrels or less per day	2-11-85	Hayne	2-22-85	DO PASS, AS AMENDED	3-5-85
HB 800	To require that the state's accounting system be established and state agency financial records & reports be prepared re. GAAP	2-11-85	Harp	2-12-85	DO PASS	2-12-85

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49th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HR 2	A resolution to provide for a revenue subcommittee of the House taxation committee	2-11-85	Harp	2-12-85	DO PASS	2-12-85
HB 768	To exempt apartments and other portion of buildings that are rented or leased from review as subdivisions	2-13-85	Bradley		TRANSFERRED TO NATURAL RESOURCE	
HB 815	To provide funds for an agriculture in Montana schools program through an income tax return checkoff	2-13-85	Hayne	2-18-85	WITHOUT RECOMMENDATION	2-22-85
HB 822	To increase by 2 cents a gallon the tax on aviation fuel;	2-14-85	Schye	3-12-85	DO PASS, AS AMENDED	3-26-85 p.m.
HB 826	To allow a defined resort community to establish a resort tax after a vote of its electors	2-14-85	Ellerd	3-29-85	DO PASS, AS AMENDED	3-29-85 p.m.
HB 833	To earmark 1% of cigarette sales tax collections for development by Supt. of Public Inst. of programs of instruction for school	2-15-85	Spaeth	3-6-85	TABLED 3-8-85	

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 838	To increase the tax on tobacco products other than cigarettes & allocating the increased revenue equally to state equalization aid to educ., cities, and towns	2-15-85	J. Moore	3-8-85	DO PASS, AS AMENDED	3-14-85
HB 839	To impose a fee in lieu of property tax on aircraft other than schedule airline aircraft;	2-15-85	Ellison	3-6-85	TABLED 3-19-85	
HB 844	To exempt from taxation certain equipment used to farm sugar beets only if such equipment has been unused for a certain period	2-15-85	Patterson	3-6-85	DO PASS, AS AMENDED	3-7-85
HB 845	To prohibit relocation of improvements or leasehold improvements for their taxable situs unless property taxes due are paid	2-15-85	Schye	2-22-85	DO PASS, AS AMENDED	2-22-85
HB 847	To establish a limit of 17.5% of value on severance tax on coal produced under contracts entered into after June 30, 1985, etc.	2-15-85	Moore			
HB 848	To require the Department of Rev. to annually determine the taxable percentage rate applicable to class four property, etc.	2-15-85	Ramirez	3-26-85	TABLED 3-26-85	

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49th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 851	To clarify that property used for educational purposes is exempt from property taxation only if owned by the school district.	2-15-85	Pistoria	3-7-85	DO PASS, AS AMENDED	3-8-85
HB 857	To impose a tax on certain transfers of real property; providing for distribution to the state and local jurisdictions	2-16-85	Keenan	3-7-85	DO NOT PASS, AS AMENDED	3-29-85
HB 869	To revise the income schedule on which property tax reductions are based for widows & widowers at least 62 years of age, etc.	2-18-85	Menahan	3-8-85	DO PASS, AS AMENDED	3-18-85
HB 882	To provide for statewide appraisal & prohibit state-imposed taxes on real or personal property & requiring st. to impose a general sales tax up to 10%	2-19-85	Sales	3-27-85 p.m.	TABLED 3-29-85	
HB 884	To provide for consultation between sponsor of a bill for which fiscal note applies & the budget director prior to distribution of note	2-19-85	Driscoll	2-23-85	DO PASS, AS AMENDED	2-23-85
SB 48	To generally revise MT. property tax classification law to comply with federal law granting certain types of property special consideration	2-20-85	Towe	2-21-85	WITHOUT RECOMMENDATION, AS AMENDED	3-28-85

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Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
HB 906	To replace the 6 3/4 percent corporation license or income tax with a graduated tax rate based on net income	2-21-85	Kadas	3-5-85	DO NOT PASS	3-6-85
HB 908	To change the Montana corporate license or income tax rate;	2-21-85	Keenan	3-13-85	TABLED 3-29-85	
HB 915	To relate to the appraisal of farm residences	2-21-85	Grady	3-7-85	DO PASS, AS AMENDED	3-14-85
HB 917	To allow a credit against premium tax liability for foreign insurers that maintain a regional branch office	2-21-85	Harbin	3-5-85	DO NOT PASS	3-6-85
HB 925	To extent the eligibility for residential property tax credit	2-26-85	Harper	3-8-85	TABLED 3-8-85	
HB 926	To create the Montana infrastructure trust fund;	2-27-85	Bradley	3-19-85	DO NOT PASS	3-29-85

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49th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 33	To provide for establishment of agricultural land values for the revaluation-cycle beginning Jan. 1, 1986	2-27-85	Severson	3-15-85	BE CONCURRED IN, AS AMENDED	3-29-85
SB 41	To clarify the distribution of income and earnings from coal severance tax funds by providing those funds not be included in in-state investment	2-27-85	Towe	3-15-85	BE CONCURRED IN	3-15-85
SB 55	To limit the time within which an action may be commenced to determine the validity of royalty or mineral interest in land acquired by tax deed	2-27-85	Towe	3-20-85	BE CONCURRED IN	3-20-85
SB 72	To exclude social security benefits from adjusted gross income in computing state income tax liability	2-27-85	Hager	3-11-85	BE CONCURRED IN	3-11-85
SB 99	To limit to the immediately previous year any back taxes owed on a motor vehicle not registered or operated	2-27-85	Lynch	3-15-85	BE CONCURRED IN	3-15-85
SB 142	To increase the fee in lieu of tax on light vehicles	2-27-85	Halligan	3-19-85	WITHOUT RECOMMENDATION	3-19-85

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49th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 246	To require income from state lands not held in trust to be credited to the general fund unless other disposition is provided by law	2-27-85	Pinsonneault	3-20-85	BE CONCURRED IN	3-20-85
SB 249	To tax cigarettes sold in packages of more than 20 cigarettes on a per cigarette basis	2-27-85	Boylan	3-20-85	BE CONCURRED IN	3-26-85
SJR14	Requesting an interim study to review procedures for the payment of property taxes & for the sale of real & personal property for delinquent taxes	2-27-85	B. Williams	3-19-85	BE CONCURRED IN	3-19-85
SB 261	To eliminate the use and ownership restriction for golf courses to be taxed at 1/2 the rate of other class four property	2-27-85	Lynch	3-18-85	BE CONCURRED IN	3-18-85
SB 307	To clarify the jurisdiction & authority of county tax appeal boards & the state tax appeal board	2-27-85	Fuller	3-19-85	BE CONCURRED IN	3-19-85
SB 334	To revise the nongame wildlife checkoff	2-27-85	Crippen	3-20-85	BE CONCURRED IN	3-26-85

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49th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 379	To allow the coal board to make grants for certain highway construction	2-27-85	Weeding	3-18-85	BE CONCURRED IN	3-18-85
SB 401	To create a tax deduction for corporations and shareholders of small business corporations making a donation of a computer, etc.	2-27-85	Boylan	3-20-85	TABLED 3-26-85 p.m.	3-12-85
Re-ferred HB 652	To allow the deduction of certain costs from the net proceeds tax on mines applicable to nonmetallic mines & mining claims	3-6-85	Switzer	2-19-85	DO PASS, AS AMENDED	3-12-85
SJR 24	To pledge the continued support of the legislature for income tax indexing	3-7-85	Stephens	3-18-85	BE CONCURRED IN	3-18-85
SB 288	To remove the requirement that the state markup on liquor manufactured, etc. in MT be 10% less than the markup on products out-of-state	3-7-85	Eck	3-18-85	TABLED 3-26-85 p.m.	
SB 432	To require the Dept. of Rev. to include additional information in its biennial report & to hold a public hearing	3-7-85	Eck	3-19-85	BE NOT CONCURRED IN	3-19-85

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49th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 464	To exclude certain disability benefits from adjusted gross income in computing state income tax liability;	3-11-85	Severson	3-21-85	BE CONCURRED IN	3-21-85
HB 937	To impose a tax on certain corporate stocks and bonds;	3-14-85	Fritz	3-22-85	TABLED 3-26-85 p.m.	
SB 280	To subject the gross proceeds of gemstone mine to taxation setting the taxable percentage rate applicable to gemstone mines at 50% gross proceeds	3-14-85	B. Williams	3-22-85	TABLED 3-26-85 p.m.	
SB 400	To limit the tax incentive for the production of alcohol by requiring that MT produced alcohol be blended with gasoline to produce gasohol	3-14-85	Yellowtail	3-22-85	BE CONCURRED IN, AS AMENDED	3-29-85 p.m.
SB 309	To allow a tax credit for the installation of low emission wood or biomass combustion devices;	3-15-85	Mohar	3-21-85	BE CONCURRED IN, AS AMENDED	3-26-85 p.m.
SB 67	To exempt all sewage disposal systems and domestic water supply systems of all dwellings on ag. land & all down-hole equipment on oil & gas wells from prop. subj. to tax	3-18-85	Gage	3-25-85	BE CONCURRED IN, AS AMENDED TABLED 3-26-85 p.m.	3-29-85

HOUSE TAXATION COMMITTEE

49th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 461	To authorize counties, etc. to issue tax & revenue anticipation notes to be sold at par or discount at public sale or at private sale to MT Econ. Dev. Board	3-18-85	Fuller	3-26-85	BE CONCURRED IN	3-26-85 p.m.
SB 234	To prohibit the Dept. of Rev. from using replacement cost as a substitute for market value when appraising property	3-21-85	E. Smith	3-25-85	BE CONCURRED IN	3-25-85
SB 330	To exclude certain income derived from sources outside the US when allocating & apportioning income for corporate license tax	3-21-85	Goodover	3-25-85	TABLED 3-26-85 p.m.	
SB 390	To define new production of petroleum, oil, & natural gas	3-21-85	Mazurek	3-27-85	BE CONCURRED IN, AS AMENDED	3-29-85
SB 436	To revise the deduction for household and dependent care expenses in computing new incomes for income tax	3-21-85	Bengtson	3-27-85	BE CONCURRED IN, AS AMENDED	3-29-85
SB 455	To replace the distribution of 80% of corporation license & income taxes from banks & savings & loan associations	3-21-85	Towe	3-27-85	BE CONCURRED IN, AS AMENDED	3-29-85 p.m.

HOUSE TAXATION COMMITTEE

49th Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 462	To revise allowable deductions in determining oil & gas net proceeds & defining "owner-operator" & "stripper well"	3-21-85	Gage	3-26-85	BE CONCURRED IN	3-26-85 P.M.
SB 431	To revise the greenbelt appraisal definition of agricultural lands for real property taxation purposes;	3-22-85	Eck	3-27-85	BE CONCURRED IN, AS AMENDED	3-29-85 P.M.
SB 465	To establish an academic building program to finance the construction of academic facilities of the University System	3-22-85	VanValkenberg	3-26-85 P.M.	TABLED 3-29-85 P.M.	
REFERRED SB 72	To exclude social security benefits from adjusted gross incomes in computing state individual income tax liability	3-23-85	Hager	3-29-85	TABLED 3-29-85 P.M.	
HB 944	To exclude from deductions allowed in computing individual income tax the amount of federal income tax paid within excess of \$6000.00	3-23-85	Ream	3-26-85 P.M.	DO PASS	3-29-85 P.M.
HB 948	To impose a franchise tax on financial institutions, based on net income at a rate calculated to equal the corporate license & personal property taxes imposed on other corp.	3-26-85	Fritz	3-29-85 - P.M.	TABLED 3-29-85 P.M.	

TAXATION COMMITTEE

Legislature

Bill No.	Subject Matter	Date In	Sponsor	Hearing Date	Committee Action	Date Out
SB 455 refer- red	To replace the distribution of 80% of corporation license & income taxes from banks & savings and loan assn.	4/18/85	Towe	4/20/85	Tabled 4/20/85	