

MINUTES OF THE MEETING  
TAXATION COMMITTEE  
MONTANA STATE SENATE

April 22, 1987

The sixty-fifth meeting of the Senate Taxation Committee was called to order at 2:00 P.M. on April 22, 1987 by Chairman George McCallum in Room 413/415 of the Capitol Building.

ROLL CALL: All committee members were present with the exceptions of Senators Crippen, Hager and Bishop.

CONSIDERATION OF HJR 56: Representative Spaeth, House District 84, presented this bill for Representative Gilbert. He said this bill requests that a study be done on enforcement of gasoline license tax collection laws. This is necessary because we have increased the taxes on gasoline and there are larger sums of money involved than in the past. If there are problems with gasoline collections they can amount to a fair amount of money.

PROPOSERS: Janelle Fallan, representing the Montana Petroleum, gave testimony in support of this resolution. This resolution might provide answers to some questions that have come up on gasoline collections.

OPPONENTS: None.

QUESTIONS FROM THE COMMITTEE: Senator Lybeck asked Janelle Fallan if she would be agreeable to amending liquified petroleum into this resolution.

Janelle Fallan said it would not make any difference to her organization although this is directed to problems with gasoline. You could ask the Revenue Oversight Committee to take that up.

Senator Mazurek said this is aimed primarily at distributors, dealers and wholesalers. It was felt there was enough abuse that you could avoid raising 1 cent on the gasoline tax. That is why this study is being requested. It has nothing to do with collection of the tax at the pump but to who is getting the gasoline for underground storage at retail where the tax hasn't been paid.

Senator Lybeck said there are problems also with people not buying their license for liquified petroleum. Some people are short-term users with recreational vehicles

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and feel a tax per gallon might be more fair than the license fee.

Senator McCallum said if this resolution is accepted and picked for study, the Revenue Oversight Committee could broaden the study to that area.

Senator Brown suggested Senator Lybeck write the Revenue Oversight Committee a letter as it is just too late in the game to amend bills.

DISPOSITION OF HJR 56: Senator Neuman made a motion that HJR 56 BE CONCURRED IN. The motion carried.

CONSIDERATION OF SR 6: Senator McCallum, District 26, presented the resolution to the committee. The resolution was requested by the chairmen of the Senate committees that utilize committee room 413/415, to commend Norman Eck for his ingenuity and perserverance in dealing with the air situation in said room. The problem has been around for years, and with the waffle ceiling tiles Mr. Eck had installed, the problem has been alleviated. He read the resolution to the committee.

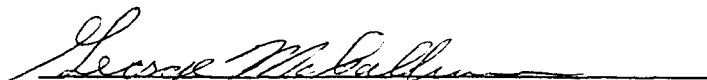
PROPOSERS: There were none.

OPPOSERS: There were none.

QUESTIONS FROM THE COMMITTEE: There were none.

DISPOSITION OF SR 6: Senator Brown made a motion that SR 6 DO PASS. The motion carried.

ADJOURNMENT: The meeting adjourned at 2:14 p.m.

  
SENATOR GEORGE McCALLUM, Chairman

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ROLL CALL

TAXATION

COMMITTEE

50th LEGISLATIVE SESSION -- 1987

Date 4-22-87

NAME	PRESENT	ABSENT	EXCUSED
SENATOR CRIPPEN		✓	
SENATOR NEUMAN	✓		
SENATOR SEVERSON	✓		
SENATOR LYBECK	✓		
SENATOR HAGER		✓	
SENATOR MAZUREK	✓		
SENATOR ECK	✓		
SENATOR BROWN	✓		
SENATOR HIRSCH	✓		
SENATOR BISHOP		✓	
SENATOR HALLIGAN, VICE CHAIRMAN	✓		
SENATOR McCALLUM, CHAIRMAN	✓		

Each day attach to minutes.

DATE April 23, 1987

COMMITTEE ON Senate Taxation

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One	
			Support	Oppose
Janelle Sullivan	4774 Detroit	HJR 56	X	

(Please leave prepared statement with Secretary)

# STANDING COMMITTEE REPORT

April 22

19 87

MR. PRESIDENT

We, your committee on SENATE TAXATION

having had under consideration SENATE RESOLUTION

No. 6

first reading copy ( white )  
color

RECOGNIZING THE EFFORTS OF NORM ECK IN RESOLVING THE  
VENTILATION CHALLENGES PRESENTED BY ROOM 413/415 OF  
THE STATE CAPITOL

Respectfully report as follows: That SENATE RESOLUTION

No. 6

DO PASS

~~DO NOT PASS~~

SENATOR GEORGE MCCALLUM,

Chairman.

# STANDING COMMITTEE REPORT

April 22

19. 37

MR. PRESIDENT

We, your committee on SENATE TAXATION

having had under consideration HOUSE JOINT RESOLUTION No. 56

third reading copy ( blue )

color

**GILBERT (NEUMAN)**

**STUDY ENFORCEMENT OF GASOLINE LICENSE TAX COLLECTION  
LAWS**

Respectfully report as follows: That HOUSE JOINT RESOLUTION No. 56

BE CONCURRED IN

HOUSE

COMMISSIONERS

SENATOR GEORGE McCALLUM, Chairman.