

MINUTES

MONTANA SENATE  
51st LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By Senator Brown, Chairman, on Monday, March 20, 1989, at 9:00 a.m.

ROLL CALL

Members Present: Senator Brown, Senator Hager, Senator Crippen, Senator Norman, Senator Eck, Senator Bishop, Senator Halligan, Senator Walker, Senator Harp, Senator Gage, Senator Mazurek

Members Excused: Senator Severson

Members Absent: None

Staff Present: Jeff Martin, Legislative Council  
Shirley Herrin, Acting Secretary

Announcements/Discussion: None

EXECUTIVE SESSION

DISPOSITION OF HOUSE BILL 35

Discussion: Senator Brown asked Marvin Barber to respond to the questions the committee had previously raised concerning the amended sections of the bill.

Marvin Barber, representing the County Assessors of Montana, explained Section 15-6-136, which was inadvertently left in the codes last session, pertains to domestic and perishable agriculture products. Sections 15-6-138 and 15-6-140 clarify the definition of coal and ore haulers and Section 15-6-207 clarifies the unprocessed perishable agricultural products. Section 15-8-408 provides for assessing property as of the January 1 assessment date where the property is located rather than where the owner might reside. Sections 15-24-902 through 943 deal with deleting the average inventory assessment of livestock.

The livestock affected are the 24 month old and younger. The cow herds fall into other situs assessment dates. Mr. Barber felt that all the problem areas of last session have been addressed in this bill.

Amendments and Votes: None

Recommendation and Vote: Senator Harp moved House Bill 35 Be Concurred In. The motion CARRIED on a roll call vote (Exhibit #1).

#### DISPOSITION OF HOUSE BILL 166

Discussion: There was a general discussion regarding eligibility for SSI. Concern was expressed regarding clarification of Section 1 (2) (a) (b) (ii) and (iii).

Representative Good, sponsor, said her intent is to have the bill apply to people who are over 70 or have Alzheimers, regardless of the age of onset.

Amendments and Votes: Senator Walker moved to amend the bill as shown in amendments 1, 2 and 3 on the attached standing committee report (Exhibit #2). The motion CARRIED with Senator Hager voting no.

Recommendation and Vote: Senator Walker moved HB 166 Be Concurred In As Amended. The motion CARRIED unanimously.

#### DISPOSITION OF SENATE BILL 458

Discussion: Senator Eck reviewed the proposed amendments with the committee. She noted there was a question about the effective date which Jerry Foster and the cities and counties representatives worked out. The statutory appropriations sections have been taken out (amendment #4, attached standing committee report, Exhibit #3). The applicability amendments are #11 and #12. Refunds are addressed in a substantive amendment (amendment #7) and it appears that all the parties are in agreement with the preceding amendments.

Senator Brown asked how the amendments would affect the fiscal note.

Senator Eck said it would be less as the fiscal note is actually incorrect to begin with. She pointed out the estimated income is at least \$2 million more in each of these years which would more than make up for being taxed in the general fund. She noted the banks have had a difficult time with local governments because the situation is somewhat volatile and the refund situation is a real problem. Refunds are handled well at the state level but it is very difficult for counties when they have to go back and refund a half million dollars which has already been spent. She felt that the bill with these amendments will benefit local governments and give them some stability in these transactions.


Amendments and Votes: Senator Halligan moved to adopt amendments #2 through #12 as per the attached standing committee report (Exhibit #3). The motion CARRIED unanimously.

Senator Eck moved to amend the title as per amendment #1 (standing committee report Exhibit #3). The motion CARRIED with Senator Crippen voting no.

Recommendation and Vote: Senator Eck moved SB 458 Do Pass As Amended. The motion CARRIED with Senators Crippen and Harp voting no.

ADJOURNMENT

Adjournment At: 10:00 a.m.

  
\_\_\_\_\_  
SENATOR BOB BROWN, Chairman

BB:JDR

minjdr.320

ROLL CALL

TAXATION

COMMITTEE

50~~st~~ LEGISLATIVE SESSION -- 1989

Date 3/20/89

NAME	PRESENT	ABSENT	EXCUSED
SENATOR BROWN	✓		
SENATOR BISHOP	✓		
SENATOR CRIPPEN	✓		
SENATOR ECK	✓		
SENATOR GAGE	✓		
SENATOR HAGER	✓		
SENATOR HALLIGAN	✓		
SENATOR HARP	✓		
SENATOR MAZUREK	✓		
SENATOR NORMAN	✓		
SENATOR SEVERSON			✓
SENATOR WALKER	✓		

Each day attach to minutes.

SENATE STANDING COMMITTEE REPORT

March 22, 1969

HON. PRESIDENT:

We, your committee on Taxation, having had under consideration HB 35 (third reading copy -- blue), respectfully report that HB 35 be concurred in

Sponsor: Harrington (Hager)

BE CONCURRED IN

Signed

*Bob Brown*  
Bob Brown, Chairman

*M.C. 1/18/69*  
*1/18/69*  
*1/18/69*

ROLL CALL VOTE

SENATE TAXATION

EXHIBIT # 1

DATE 3/20/89

BILL NO. HB 35

SENATE COMMITTEE TAXATION

Date MARCH 20, 1989 Bill No. HB 35 Time \_\_\_\_\_

NAME	YES	NO
SENATOR BROWN	X	
SENATOR BISHOP		X
SENATOR CRIPPEN	---	
SENATOR ECK		X
SENATOR GAGE	X	
SENATOR HAGER	X	
SENATOR HALLIGAN		X
SENATOR HARP	X	
SENATOR MAZUREK	X	
SENATOR NORMAN		X
SENATOR SEVERSON	--	
SENATOR WALKER	X	
TOTAL	6	4

Shirley Herwin  
Secretary (Acting)

SENATOR BOB BROWN  
Chairman

Motion: Senator Harp moved that HB 35 BE CONCURRED IN.  
The motion CARRIED with 6 favorable and 4 opposing votes.

March 20, 1984

MR. PRESIDENT:

We, your committee on Taxation, having had under consideration HB 166 (third reading copy -- blue), respectfully report that HB 166 be amended and as so amended be concurred in:

Sponsor: Good (Walker)

1. Page 1, line 18.

Following: "age;"

Insert: "er"

2. Page 1, line 20.

Strike: "er"

Insert: "and"

3. Page 1, lines 21 through 23.

Strike: subsection (iii) in its entirety

AND AS AMENDED OR CONCURRED IN

Signed: Bob Brown  
Bob Brown, Chairman

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SENATE STANDING COMMITTEE REPORT

MR. PRESIDENT:

We, your committee on Taxation, having had under consideration SB 458 (first reading copy -- white), respectfully report that SB 458 be amended and as so amended do pass:

1. Title, line 5.

Following: "RECEIPTS"

Insert: "INCLUDING RECEIPTS"

2. Title, lines 9 and 10.

Strike: "PROVIDING" on line 9 through "ACCOUNT;" on line 10

3. Title, line 11.

Strike: "17-7-502"

4. Page 2, line 5.

Strike: "statutorily appropriated, as provided in 17-7-502,"

5. Page 2, line 17.

Strike: "subsection"

Insert: "subsections"

6. Page 2, line 18.

Following: "(2)"

Insert: "and (3)"

7. Page 3.

Following: line 5

Insert: "(3)(a) If a claim for a refund is filed by a financial institution for a tax year beginning on or before December 31, 1988, the county in which the financial institution is located shall issue 80% of the refund and the state shall issue 20%.

(b) If additional tax is paid by a financial institution for a tax year beginning on or before December 31, 1988, 80% of the payment must be allocated to the county in which the financial institution is located."

Renumber: subsequent subsection

8. Page 6, line 18 through page 8, line 11.

Strike: Section 6 in its entirety

Renumber: subsequent sections

9. Page 10, line 13.

Following: "applicability."

Insert: "(1)"

SENATE COMMITTEE ON TAXATION, SB 458  
Page 2 of 2

10. Page 10, line 15.

Following: "years"

Insert: "of financial institutions"

11. Page 10, line 16.

Following: "1988."

Insert: "(2) Beginning July 1, 1989, all corporation tax revenue  
must be deposited as required by 15-1-501(3).

(3)"

12. Page 10, line 18.

Strike: "June 30, 1989"

Insert: "July 15, 1990"

AND AS AMENDED DO PASS

Signed: \_\_\_\_\_

*Bob Brown*  
Bob Brown, Chairman

*11:00  
3/22/89  
2:40  
pm*

DATE

MARCH 20

COMMITTEE ON

TAXATION

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One	
			Support	Oppd
Amy Holmquist	Aide to Senator Harding			

(Please leave prepared statement with Secretary)