#### MINUTES

## MONTANA HOUSE OF REPRESENTATIVES 53rd LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON LOCAL GOVERNMENT

Call to Order: By CHAIRMAN NORM WALLIN, on April 6, 1993, at 3:50 p.m.

### ROLL CALL

#### Members Present:

Rep. Norm Wallin, Chairman (R)

Rep. Ray Brandewie, Vice Chairman (R)

Rep. Ellen Bergman (R)

Rep. Tim Dowell (D)

Rep. Stella Jean Hansen (D)

Rep. Jack Herron (R)

Rep. Sheila Rice (D)

Rep. Tim Sayles (R)

Rep. Liz Smith (R)

Rep. Randy Vogel (R)

Rep. Karyl Winslow (R)

Rep. Diane Wyatt (D)

Members Excused: Rep. Bohlinger, Rep. Brown, Rep. Ewer, and

Rep. McCaffree (D)

Members Absent: None.

Staff Present: Bart Campbell, Legislative Council

Pat Bennett, Committee Secretary

Please Note: These are summary minutes. Testimony and

discussion are paraphrased and condensed.

## Committee Business Summary:

Hearing: None.

Executive Action: SB 106

#### EXECUTIVE ACTION ON SENATE BILL 106

Motion/Vote: REP. VOGEL moved to bring SB 106 off the table. Motion carried 7-6 with REPS. MCCAFFREE, EWER, DOWELL, RICE, HANSEN, and WYATT opposing.

<u>Discussion</u>: REP. BRANDEWIE informed the Committee that SB 106 would allow the taxpayer to recover overpaid taxes for the past ten years should it be discovered during an audit. At the present time the Department of Revenue (DOR) has 10 years it can go back on for audits and it is only fair that the taxpayer have the same time limit.

REP. SMITH asked if questions could be asked of those present from DOR. REP. DOWELL objected.

REP. WYATT noted that her concern was that the statute would bypass county commissioners and the State Tax Appeal Board (STAB) and any appeals would go directly to the district court.

REP. VOGEL asked Mr. Campbell to make a distinction between the present law and the proposed bill. Mr. Campbell said that under current law a taxpayer can submit a tax appeal to the county commissioners. If the commissioners review the request and do not agree, the taxpayer can then go to the STAB. The proposed bill would omit the STAB, therefore, an appeal would go from the county commissioners directly to the district court.

Motion/Vote: REP. BRANDEWIE MOVED SB 106 BE CONCURRED IN. Motion carried 9-5 on a roll call vote with REPS. EWER and MCCAFFREE voting by proxy.

### **ADJOURNMENT**

Adjournment: 4:45 P.M.

Sound Willess
NORM WALLIN, Chairman

PAT BENNETT, Secretary

NW/pb

# HOUSE OF REPRESENTATIVES

LOCAL	GOVERNMENT	COMMITTER

ROLL CALL

DATE <u>4-6-93</u>

NAME	PRESENT	ABSENT	EXCUSED
REP. NORM WALLIN, CHAIRMAN	سا	·	
REP. RAY BRANDEWIE, VICE CHAIRMAN	V	i	MARRAM
REP. ELLEN BERGMAN	W		
REP. JOHN BOHLINGER			
REP. DAVE BROWN			
REP. TIM DOWELL	V		
REP. DAVID EWER pro XII			1
REP. STELLA JEAN HANSEN			
REP. JACK HERRON			·
REP. ED McCAFFREE Droxy			L
REP. SHEILA RICE			
REP. TIM SAYLES	V		
REP. LIZ SMITH			
REP. RANDY VOGEL	L-		
REP. KARYL WINSLOW			
REP. DIANA WYATT	L		
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## HOUSE STANDING COMMITTEE REPORT

April 6, 1993
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Mr. Speaker: We, the committee on <u>Local Government</u> report that <u>Senate Bill 106</u> (third reading copy -- blue) <u>be concurred in</u>.

Signed:

Norm Wallin, Chair

Carried by: Rep. Brandewie

# HOUSE OF REPRESENTATIVES

LOCAL GOVERNMENT COMMI	TTEE	
ROLL CALL VOTE  DATE 4/6 BILL NO. 5B/06 NOTE  MOTION: Rep Brandewie made	red d	-5- 0 Cope
Moti	on ca	rried
NAME	AYE	NO
REP. RAY BRANDEWIE, VICE CHAIRMAN	V	
REP. ELLEN BERGMAN		
REP. JOHN BOHLINGER		
REP. DAVE BROWN		
REP. TIM DOWELL		
REP. DAVID EWER		
REP. STELLA JEAN HANSEN		
REP. JACK HERRON		
REP. ED McCAFFREE		
REP. SHEILA RICE	1	
REP. TIM SAYLES		
REP. LIZ SMITH		pasa
REP. RANDY VOGEL	1	
REP. KARYL WINSLOW		
REP. DIANA WYATT		
REP NORM WALLIN, CHAIRMAN	1	
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## HOUSE OF REPRESENTATIVES VISITOR REGISTER

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
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Ward W. Woodel	Dept. of Rev.	X	
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PLEASE LEAVE PREPARED TESTIMONY WITH SECRETARY. WITNESS STATEMENT FORMS ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.