

## **MINUTES**

### **MONTANA HOUSE OF REPRESENTATIVES 54th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN CHASE HIBBARD**, on January 3, 1995, at 8:00 a.m.

#### **ROLL CALL**

##### **Members Present:**

Rep. Chase Hibbard, Chairman (R)  
Rep. Marian W. Hanson, Vice Chairman (Majority) (R)  
Rep. Robert R. "Bob" Ream, Vice Chairman (Minority) (D)  
Rep. Peggy Arnott (R)  
Rep. John C. Bohlinger (R)  
Rep. Jim Elliott (D)  
Rep. Daniel C. Fuchs (R)  
Rep. Hal Harper (D)  
Rep. Rick Jore (R)  
Rep. Judy Murdock (R)  
Rep. Thomas E. Nelson (R)  
Rep. Bob Raney (D)  
Rep. John "Sam" Rose (R)  
Rep. William M. "Bill" Ryan (D)  
Rep. Roger Somerville (R)  
Rep. Robert R. Story, Jr. (R)  
Rep. Emily Swanson (D)  
Rep. Jack Wells (R)  
Rep. Kenneth Wennemar (D)

##### **Members Excused:**

Rep. Scott Orr (R)

##### **Members Absent:** None

**Staff Present:** Lee Heiman, Legislative Council  
Donna Grace, Committee Secretary

**Please Note:** These are summary minutes. Testimony and discussion are paraphrased and condensed.

##### **Committee Business Summary:**

Hearing: None  
Executive Action: None

**CHAIRMAN HIBBARD** welcomed members of the Senate Taxation Committee and announced that the purpose of the meeting was to begin an educational presentation by personnel from the

Department of Revenue, entitled "A Guide to Taxes Administered by the Montana Department of Revenue." (EXHIBIT 1) Educational sessions will be held daily at 8:00 a.m. through Friday, January 6, or until the program is completed.

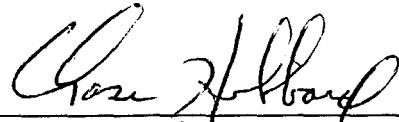
**Mick Robinson, Director, DOR**, said that the DOR's mission is to insure full and fair compliance with all state tax laws, assist taxpayers in fulfilling their obligations to the state, maximize the raising and uses of taxpayer funds by maintaining an efficient and timely mechanism for the collection and deposit of revenues, and to implement all department responsibilities with professionalism, integrity, and efficiency. The Department's principal responsibility is collecting and enforcing approximately 31 state taxes and fees and regulating sales and distribution of alcoholic beverages. **Mr. Robinson** advised that the DOR is organized into six Divisions. In FY 1994, the Department operated with 782 employees and a budget of \$28,070,863. Total tax collections by the DOR in FY 94 were \$594,147,256. In addition, approximately \$660,000,000 was collected by local government units.

**Jeff Miller, Administrator of the Individual Income and Miscellaneous Tax Division**, explained the functions of the Individual Income and Miscellaneous Tax Division. **Bob Turner, Income Tax Bureau Chief**, reviewed the annual income tax reporting form and explained the tax rate structure. **Char Maharg, Business Tax Bureau Chief**, discussed the responsibilities of the Business Tax Bureau.

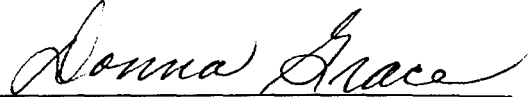
DOR personnel responded to questions from Committee Members, most of which consisted of requests for clarification of the information being presented.

ADJOURNMENT

Adjournment: 10:35 a.m.



CHASE HIBBARD, Chair



Donna Grace, Secretary

CH/dg

# HOUSE OF REPRESENTATIVES

## Taxation

ROLL CALL

DATE 12/3/95

NAME	PRESENT	ABSENT	EXCUSED
Rep. Chase Hibbard, Chairman	✓		
Rep. Marian Hanson, Vice Chairman, Majority	✓		
Rep. Bob Ream, Vice Chairman, Minority	✓		
Rep. Peggy Arnott	✓		
Rep. John Bohlinger	✓		
Rep. Jim Elliott	✓		
Rep. Daniel Fuchs	✓		
Rep. Hal Harper	✓		
Rep. Rick Jore	✓		
Rep. Judy Rice Murdock	✓		
Rep. Tom Nelson	✓		
Rep. Scott Orr		✓	
Rep. Bob Raney	✓		
Rep. Sam Rose	✓		
Rep. Bill Ryan	✓		
Rep. Roger Somerville	✓		
Rep. Robert Story	✓		
Rep. Emily Swanson	✓		
Rep. Jack Wells	✓		
Rep. Ken Wennemar	✓	Late ✓	

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IS STORED AT THE HISTORICAL  
SOCIETY AT 225 NORTH ROBERTS  
STREET, HELENA, MT 59620-1201.  
THE PHONE NUMBER IS 444-2694.

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# **A GUIDE TO TAXES ADMINISTERED BY THE MONTANA DEPARTMENT OF REVENUE**



**January 1, 1995**