

HOUSE JOINT RESOLUTION NO. 10

INTRODUCED BY FABREGA, HUENNEKENS, MOORE, HEMSTAD,  
NORDTVEDT, VINCENT, PORTER, MEYER

IN THE HOUSE

January 19, 1979	Introduced and referred to Committee on Taxation.
February 6, 1979	Committee recommend bill do pass. Report adopted.
February 7, 1979	Printed and placed on members' desks.
February 8, 1979	Second Reading, do pass.
February 9, 1979	Considered correctly engrossed.
February 10, 1979	Third Reading, passed. Transmitted to Second House.

IN THE SENATE

February 12, 1979	Introduced and referred to Committee on Taxation.
February 28, 1979	Committee recommend bill be concurred in. Report adopted.
March 2, 1979	Second Reading, concurred in.
March 5, 1979	Third Reading, concurred in.

IN THE HOUSE

March 6, 1979	Returned from Second House. Concurred in.
	Sent to enrolling.
	Reported correctly enrolled.

HOUSE JOINT RESOLUTION NO. 10

2 INTRODUCED BY *Senators Freemont Meyer*  
3 *Senators Holbrook Vincent* *Editor*  
4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF  
5 REPRESENTATIVES OF THE STATE OF MONTANA URGING THE UNITED  
6 STATES CONGRESS TO ALLOW AN INCOME TAX DEDUCTION FOR RENT  
7 CONSTITUTING PROPERTY TAX PAID.

9           WHEREAS,   federal law allows homeowners to deduct  
10    property taxes paid on their residences in calculating their  
11    income tax liabilities; and

12 WHEREAS, people renting houses and apartments are not  
13 allowed to deduct that portion of their rent which their  
14 landlord uses to pay property taxes on the property; and

15 WHEREAS, this anomaly increases income taxes for young  
16 families, low-income persons, and all others who cannot  
17 afford homes; and

18 WHEREAS, the number of families who cannot afford homes  
19 is growing, making the income tax deduction of property tax  
20 on homes a privilege available only to a few.

21  
22 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE  
23 OF REPRESENTATIVES OF THE STATE OF MONTANA:

24 That the United States Congress is urged to enact a law  
25 allowing renters to deduct from their adjusted gross income,

1 as calculated for federal income tax purposes, that portion  
2 of their rent constituting property tax paid on the rental  
3 property.

4 BE IT FURTHER RESOLVED, that the Secretary of State send  
5 copies of this resolution to Senators Max Baucus and John  
6 Melcher and Congressmen Pat Williams and Ron Marlenee.

-End-

HJR 10  
INTRODUCED BILL

Approved by Committee  
on Taxation

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