

House Joint Resolution 10

In The House

January 15, 1981	Introduced and referred to Committee on Rules.
January 22, 1981	Rereferred to Committee on Taxation.
February 2, 1981	Committee recommend bill do not pass.

1 ~~HOUSE~~ JOINT RESOLUTION NO. 10  
2 INTRODUCED BY *John Johnson*

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4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF  
5 REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING AN  
6 INTERIM STUDY OF ALTERNATIVES TO THE MONTANA PROPERTY TAX.  
7

8 WHEREAS, of all the taxes imposed by the State of  
9 Montana on its citizens, the property tax is always the most  
10 controversial at every legislative session; and

11 WHEREAS, the property tax system is particularly  
12 inequitable to senior citizens and others owning property  
13 and living on a fixed income; and

14 WHEREAS, the reclassification of property by the 46th  
15 Legislature did not eliminate the controversy or inequities;  
16 and

17 WHEREAS, a system of taxation that discriminates  
18 against property owners creates an onerous burden on the  
19 incentive to own property, which ownership privilege is one  
20 of the fundamental rights guaranteed by our Constitution and  
21 is one of the cornerstones of our free enterprise system.

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

25 That in accordance with section 5-5-217, MCA, the

1 Legislative Council shall assign a joint subcommittee to:  
2 (1) determine alternative methods of raising revenue  
3 to replace property tax revenue;  
4 (2) determine the feasibility of such methods in terms  
5 of partially or completely replacing the property tax; and  
6 (3) report the findings of the study to the 48th  
7 Legislature and, if necessary, draft legislation to  
8 implement its recommendations.  
9 BE IT FURTHER RESOLVED, that a sales tax is not to be  
10 considered as an alternative.

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