

House Joint Resolution 14

In The House

January 20, 1981	Introduced and referred to Committee on Rules.
January 22, 1981	Rereferred to Committee on Taxation. Fiscal note requested.
January 26, 1981	Fiscal note returned.
February 2, 1981	Committee recommend bill do not pass.

1                    HOUSE    JOINT RESOLUTION NO. 14  
 2    INTRODUCED BY Ernest Delaney Sales  
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4    A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF  
 5    REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING THE  
 6    REVENUE OVERSIGHT COMMITTEE TO INVESTIGATE THE ADVANTAGES OF  
 7    REPLACING PROPERTY TAXATION WITH A PERSONAL INCOME TAX TO  
 8    FUND PUBLIC ELEMENTARY AND HIGH SCHOOLS.

9  
 10        WHEREAS, property taxes provide the major source of  
 11        public school funding; and

12        WHEREAS, property taxes are not equitably distributed  
 13        among rural and urban, rich and poor, young and old; and

14        WHEREAS, a person's ability to pay is not accurately  
 15        reflected by the property taxation system; and

16        WHEREAS, the present system of property taxation for  
 17        the support of public schools forces people to vote against  
 18        their own basic needs in order to provide for the basic  
 19        needs of others; and

20        WHEREAS, the traditional values of freedom and  
 21        opportunity in America depend upon a strong educational  
 22        system.

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

1                    That the Revenue Oversight Committee is requested to  
 2                    investigate the operation of the present elementary and high  
 3                    school funding system and propose alternatives to the system  
 4                    that would provide, as the major funding element, school  
 5                    financing through personal income taxation.

6                    BE IT FURTHER RESOLVED, that the Revenue Oversight  
 7                    Committee present its findings and recommendations to the  
 8                    Legislature prior to the convening of the 1983 Legislature.

-End-

-2-    INTRODUCED BILL  
           HJR 14

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STATE OF MONTANA

REQUEST NO. 182-81

FISCAL NOTE

Form BD-15

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In compliance with a written request received January 24, 19 81, there is hereby submitted a Fiscal Note for House Joint Resolution 14 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

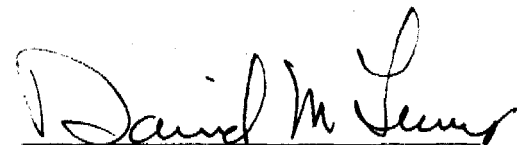
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DESCRIPTION

A joint resolution of the Senate and the House of Representatives of the state of Montana requesting the revenue oversight committee to investigate the advantages of replacing property taxation with a personal income tax to fund public elementary and high schools.

FISCAL IMPACT

The proposed joint resolution should not have a fiscal impact during the biennium. There may be costs involved in studying the issue, but those cannot be estimated at this time. The study proposed by this measure will not increase the legislature's expenditures because the committee will work the study in with its other duties during the interim.



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-26-81

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