

House Joint Resolution 57

In The House

March 25, 1981	Introduced and referred to Committee on Taxation.
March 26, 1981	Fiscal note requested.
March 30, 1981	Fiscal note returned.
April 2, 1981	Committee recommend bill do not pass. Objection. On motion rereferred to Committee on Taxation.
April 23, 1981	Died in Committee.

1 HOUSE JOINT RESOLUTION NO. 57

2 INTRODUCED BY *Freda Edith Switzer*

Goodman

4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF

5 REPRESENTATIVES OF THE STATE OF MONTANA URGING THE REVENUE

6 OVERSIGHT COMMITTEE TO STUDY THE FEASIBILITY OF REPLACING

7 THE PRESENT PROPERTY TAX SYSTEM WITH A BUSINESS AND

8 OCCUPATIONS LICENSE TAX AND RESTRUCTURING THE CORPORATION

9 LICENSE TAX.

10

11 WHEREAS, several legislative sessions have attempted to

12 adjust, refine, and clarify Montana's taxation laws in order

13 to achieve a rational and equitable taxation system to

14 support local government; and

15 WHEREAS, the mere shifting of tax burdens from one

16 class of taxpayers or property to others does not achieve a

17 defensible or equitable taxation system; and

18 WHEREAS, the equitable solution to taxation problems

19 involves complex balancing of urban and rural interests; and

20 WHEREAS, the 1979 Legislature attempted to broaden the

21 local tax base by allocating 80% of the corporate license

22 tax on financial institutions to local government.

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 study the feasibility of replacing or partially replacing

3 the present property tax system with a business and

4 occupations license tax and restructuring the corporation

5 license tax in order to achieve a more equitable and

6 rational tax system in the State of Montana for the support

7 of local governments. The Committee shall report its

8 findings and recommendations to the regular session of the

9 48th Legislature.

-End-

-2- INTRODUCED BILL
 HJR 57

STATE OF MONTANA

REQUEST NO. 441-81

FISCAL NOTE

Form BD-15

In compliance with a written request received March 26, 19 81, there is hereby submitted a Fiscal Note for House Joint Resolution 57 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA).

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.

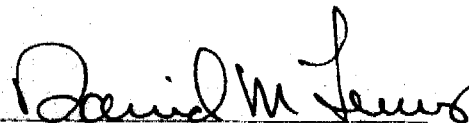
Description of Proposed Legislation

House Joint Resolution 57 requests a study of the feasibility of replacing the present property tax system with a business and occupations license tax and restructuring the corporation license tax. The Revenue Oversight Committee is requested to conduct the study.

Fiscal Impact

There is no fiscal impact for the following reasons:

1. Whether the study would be done is discretionary. The Revenue Oversight Committee would decide.
2. Should the Revenue Oversight Committee decide to conduct the study, it would do so within the resources available to it under its appropriation and available staffing.
3. Due to the fact that the proposal merely calls for a study of the present tax system, it will have no effect on state or local government revenue during the biennium.



BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 3-30-81