

HOUSE BILL NO. 844

Introduced: 02/15/83

Referred to Committee on Taxation: 02/15/83

Hearing: 3/10/83

Died in Committee

1 House BILL NO. 844
2 INTRODUCED BY Sen. [Signature]
3
4 A BILL FOR AN ACT ENTITLED: "AN ACT AUTHORIZING THE
5 DEPARTMENT OF REVENUE TO CONDUCT A STUDY OF THE PERSONAL
6 PROPERTY TAX SYSTEM; AND PROVIDING AN APPROPRIATION
7 THEREFOR."
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9 WHEREAS, the current system for the assessment of
10 taxable personal property is a manual process, and the
11 majority of counties do not have the expertise to develop
12 effective computer systems; and

13 WHEREAS, it is desirable to develop computer software
14 programs and systems to assess personal property; and

15 WHEREAS, the annual cost of administering the present
16 personal property tax system exceeds \$4.7 million; and

17 WHEREAS, significant problems remain in the assessment
18 of personal property in Montana; and

19 WHEREAS, not all of the personal property in the state
20 is currently being taxed; and

21 WHEREAS, an independent citizens group known as the
22 Governor's Council on Management estimated that about \$3
23 million could be saved annually if changes were made in
24 personal property tax administration in Montana.
25

1 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

2 Section 1. Study of personal property tax system. (1)
3 The department of revenue shall conduct a comprehensive
4 study of the administration of the personal property tax
5 system in Montana.

6 (2) The department shall consult with the revenue
7 oversight committee before any major commitment of funds is
8 made from the appropriation provided in this act and before
9 hiring any independent consultant or research group to
10 conduct studies pursuant to this act.

11 Section 2. Appropriation. There is appropriated
12 \$100,000 from the general fund to the department of revenue
13 for the biennium ending June 30, 1985, for conducting the
14 study provided for in section 1.

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