

HOUSE JOINT RESOLUTION NO. 31

INTRODUCED BY WILLIAMS, TONE, YARDLEY,
SHONTZ, FABREGA, NORMAN, BERTELSEN,
NORDTVEDT, TURNAGE, GALT, B. BROWN

BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE

IN THE HOUSE

February 21, 1983

Introduced and referred to
Committee on Taxation.

March 28, 1983

Committee recommend bill do
pass. Report adopted.

On motion rules suspended and
bill placed on second reading
this day.

Second reading, pass
consideration.

March 29, 1983

Second reading, pass
consideration.

On motion taken from second
reading and rereferred to
Committee on Taxation.

April 1, 1983

Committee recommend bill do
pass as amended. Report
adopted.

April 4, 1983

Bill printed and placed on
members' desks.

Second reading, do pass.

On motion, rules suspended and
bill placed on third reading
this day.

Third reading, passed.
Transmitted to Senate.

IN THE SENATE

April 6, 1983	Introduced and referred to Committee on Taxation.
April 12, 1983	Committee recommend bill be concurred in as amended. Report adopted.
April 16, 1983	Second reading, concurred in.
April 18, 1983	Third reading, concurred in. Ayes, 46; Noes, 0.

IN THE HOUSE

April 18, 1983	Returned to House with amendments.
April 19, 1983	Second reading, amendments concurred in. Third reading, amendments concurred in. Sent to enrolling. Reported correctly enrolled.

House JOINT RESOLUTION NO. 31 *DD*

INTRODUCED BY *Williams* *Ed* *Wardley* *DD* *Fickel*

BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE

Gentleman *Wardley* *Fickel* *Boone*

A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING THAT THE REVENUE OVERSIGHT COMMITTEE CONDUCT A COMPREHENSIVE STUDY OF THE PROPERTY TAX CLASSIFICATION SYSTEM IN THE STATE OF MONTANA.

WHEREAS, the property tax is a vital element in the taxation system in the State of Montana; and

WHEREAS, local government relies upon property taxation for nearly all of the tax revenues that local government generates; and

WHEREAS, Montana's property tax system contains 11 separate classes of property that are assessed and taxed at different rates; and

WHEREAS, several actions by the United States Congress, particularly those relating to railroads and airlines, have raised legal questions about the operation of the property tax classification system in Montana; and

WHEREAS, legal challenges to the property tax system have sometimes resulted in severe revenue losses to local governments and uncertainty about future collections; and

WHEREAS, there is an urgent need to study and resolve legal, administrative, and equity issues related to the property tax system used in Montana.

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

(1) That the Revenue Oversight Committee is requested to study the property tax classification system in Montana and to include in its study an examination of legal, administrative, and equity issues related to the classification system.

(2) That the Legislature provide funding so that the Revenue Oversight Committee may adequately staff this study with at least one full-time staff person, if necessary, and seek appropriate expert consultants to accomplish the purposes of the study.

(3) That the Revenue Oversight Committee report its findings and recommendations and any proposed legislation to the 49th Legislature.

-End-

Rereferred and
Approved by committee
on Taxation

HOUSE JOINT RESOLUTION NO. 31

INTRODUCED BY WILLIAMS, TOWE, YARDLEY,

SHONTZ, FABREGA, NORMAN, BERTELSEN,

NORDTVEDT, TURNAGE, GALT, B. BROWN

BY REQUEST OF THE REVENUE OVERSIGHT COMMITTEE

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THE PROPERTY TAX CLASSIFICATION SYSTEM IN THE STATE OF
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April 12, 1983

SENATE STANDING COMMITTEE REPORT
(Taxation)

That House Joint Resolution No. 31 be amended as follows:

1. Title, line 10.

Following: "SYSTEM"

Insert: "AND EQUALIZATION WITHIN THE CLASSES OF PROPERTY"

2. Page 2, line 5.

Following: "system"

Insert: "and equalization within the classes of property"

3. Page 2, line 10.

Following: "system"

Insert: "and equalization within the classes of property"

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WHEREAS, there is an urgent need to study and resolve legal, administrative, and equity issues related to the property tax CLASSIFICATION system AND EQUALIZATION WITHIN THE CLASSES OF PROPERTY used in Montana.

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(1) That the Revenue Oversight Committee is requested to study the property tax classification system AND EQUALIZATION WITHIN THE CLASSES OF PROPERTY in Montana and to include in its study an examination of legal, administrative, and equity issues related to the classification system.

(2) That the Legislature provide funding so that the Revenue Oversight Committee may adequately staff this study with at least one full-time staff person, if necessary, and seek appropriate expert consultants to accomplish the purposes of the study.

(3) That the Revenue Oversight Committee report its findings and recommendations and any proposed legislation to the 49th Legislature.

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