

HOUSE JOINT RESOLUTION NO. 21

INTRODUCED BY FRITZ, VINCENT, JANET MOORE, DARKO,
HARBIN, GARCIA, RANEY, BARDANOUE, MENAHAN, PECK,
HOLLIDAY, O'CONNELL, ZABROCKI, POFF, CODY, MONTAYNE,
KENNERLY, MCCORMICK, KEENAN, ADDY, HOWE, MILES,
RAPP-SVRCEK, NISBET, SCHYE, KRUEGER, ABRAMS, KADAS,
M. WILLIAMS, QUILICI, WALDRON, J. BROWN, HARPER,
HARRINGTON, REAM, J. HAMMOND, HART, MANUEL, HANSEN,
HAND, CONNELLY, BRADLEY, LORY

IN THE HOUSE

February 7, 1985	Introduced and referred to Committee on Taxation.
February 12, 1985	Committee recommend bill do pass. Report adopted. Bill printed and placed on members' desks.
February 14, 1985	Second reading, do pass. Considered correctly engrossed.
February 15, 1985	Third reading, passed. Transmitted to Senate.

IN THE SENATE

February 16, 1985	Introduced and referred to Committee on Taxation.
March 19, 1985	Committee recommend bill be concurrent in as amended. Report adopted.
March 23, 1985	Second reading, concurred in.

March 26, 1985

Third reading, concurred in.
Ayes, 48; Noes, 2.

Returned to House with
amendments.

IN THE HOUSE

March 27, 1985

Received from Senate.

April 8, 1985

Second reading, amendments
concurred in.

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

Third reading, amendments
concurred in.

Sent to enrolling.

Reported correctly enrolled.

Spacia
HOUSE JOINT RESOLUTION NO. 21

INTRODUCED BY *Fish Vincent Paul Moore*

Charles Hopkins Roney Balenice Menaker Park
Thelma O'Connell Barbara
A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
Winnifred REPRESENTATIVES OF THE STATE OF MONTANA SUPPORTING *Leidy*

COMPREHENSIVE FEDERAL TAX REFORM AND SIMPLIFICATION. *Howe Miles*

Kay Smith Nohet Elzy Ketterle Abrams
Waldron J. Brown WHEREAS, under the current federal tax structure all
Harrington Beaman taxpayers face higher taxes in order to make up for the
Michael revenue lost by numerous special preferences, exceptions *Maune*

and tax shelters used by a relatively small number of *Hand*
taxpayers; and *Counelly*
Bradley
Long

WHEREAS, these tax shelters are the incentive for *Hand*
particular investments which are not sound economic *Counelly*
investments in their own right; and *Bradley*
Long

WHEREAS, the current federal tax system promotes *Long*
speculation in agriculture for the purposes of tax shelters;

and

WHEREAS, such speculation undercuts the competitive
position of family owned and operated farms and ranches; and

WHEREAS, the federal tax system is complex and
inequitable, reduces economic incentives, hampers economic
growth, and is perceived to be so unfair that taxpayer
morale and voluntary compliance have been seriously
undermined.

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

That the Legislature supports comprehensive federal tax
reform and simplification to broaden the tax base and lower
tax rates for the majority of taxpayers.

BE IT FURTHER RESOLVED, that the Secretary of State
send copies of this resolution to Montana's Congressional
Delegation, the United States Secretary of the Treasury, and
the President of the United States.

-End-

APPROVED BY COMMITTEE
ON TAXATION

Jacobs
HOUSE JOINT RESOLUTION NO. 21

INTRODUCED BY *Fuchs Vincent Jamb Moore*

A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
REPRESENTATIVES OF THE STATE OF MONTANA SUPPORTING

COMPREHENSIVE FEDERAL TAX REFORM AND SIMPLIFICATION.

WHEREAS, under the current federal tax structure all

taxpayers face higher taxes in order to make up for the
revenue lost by numerous special preferences, exceptions

and tax shelters used by a relatively small number of

taxpayers; and

WHEREAS, these tax shelters are the incentive for

particular investments which are not sound economic

investments in their own right; and

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Garcia
HOUSE JOINT RESOLUTION NO. 21

1
2 INTRODUCED BY *Vincent* *James Moore* *Ray*
3 *Barco* *Harsh* *Raney* *Balderson* *Menaker* *Rash*
4 *Hall* *Clum* *Gabriel* *Keenan*
5 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
6 REPRESENTATIVES OF THE STATE OF MONTANA SUPPORTING
7 COMPREHENSIVE FEDERAL TAX REFORM AND SIMPLIFICATION. *Howe* *Miles*

8 WHEREAS, under the current federal tax structure all
9 taxpayers face higher taxes in order to make up for the
10 revenue lost by numerous special preferences, exceptions

11 and tax shelters used by a relatively small number of
12 taxpayers; and

13 WHEREAS, these tax shelters are the incentive for
14 particular investments which are not sound economic
15 investments in their own right; and

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17 speculation in agriculture for the purposes of tax shelters;
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19 WHEREAS, such speculation undercuts the competitive
20 position of family owned and operated farms and ranches; and

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22 inequitable, reduces economic incentives, hampers economic
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-End-



THIRD READING
HJR 21

SENATE

STANDING COMMITTEE REPORT

March 19, 1985

MR. PRESIDENT

We, your committee on Taxation

having had under consideration House Joint Resolution No. 21

third reading copy (blue color)

(Senator Hager)

RESOLUTION IN SUPPORT OF FEDERAL INCOME TAX REFORM.

Respectfully report as follows: That House Joint Resolution No. 21

be amended as follows:

- 1. Page 1, line 14. Following: "which" Strike: "are" Insert: "may" Following: "not" Insert: "be"
2. Page 1, line 19. Following: "speculation" Strike: "undercuts" Insert: "may undercut"

AND AS AMENDED BE CONCURRED IN

XXXXXX

XXXXXXXX

Handwritten signature of Thomas E. Towe, Chairman.

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 16 taxpayers face higher taxes in order to make up for the
 17 revenue lost by numerous special preferences, exceptions,
 18 and tax shelters used by a relatively small number of
 19 taxpayers; and

20 WHEREAS, these tax shelters are the incentive for
 21 particular investments which are MAY not BE sound economic
 22 investments in their own right; and

23 WHEREAS, the current federal tax system promotes
 24 speculation in agriculture for the purposes of tax shelters;
 25 and

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 2 competitive position of family owned and operated farms and
 3 ranches; and

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