

SENATE BILL NO. 432

2/15 Introduced
2/16 Referred to Taxation
2/16 Fiscal Note Requested
2/20 Hearing
2/21 Fiscal Note Received
2/23 Committee Report-Bill Pass As Amended
2/26 2nd Reading Pass
2/27 3rd Reading Pass

Transmitted to House

3/06 Referred to Taxation
3/19 Hearing
3/19 Adverse Committee Report
3/20 Bill Killed

1 Senate BILL NO. 432
 2 INTRODUCED BY Coh Keenan Hillger
 3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO REQUIRE THE
 5 DEPARTMENT OF REVENUE TO INCLUDE ADDITIONAL INFORMATION IN
 6 ITS BIENNIAL REPORT AND TO HOLD A PUBLIC HEARING ON THE
 7 PROPOSED CONTENTS OF THE BIENNIAL REPORT; AMENDING SECTION
 8 15-1-205, MCA."
 9

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

11 Section 1. Section 15-1-205, MCA, is amended to read:
 12 "15-1-205. Biennial report contents -- public hearing.

13 (1) The department shall transmit to the governor and upon
 14 request to each member of the legislature 20 days before the
 15 meeting of the legislature a report of the department
 16 showing all the taxable property of the state, counties, and
 17 cities and its value, in tabulated form, with
 18 recommendations for improvements in the system of taxation,
 19 together with alternative measures as provided in subsection
 20 (8) as may be formulated for the consideration of the
 21 legislature.

- 22 (2) The report may also include:
 23 (a) the gross dollar amount of revenue loss
 24 attributable to:
 25 (i) personal income and corporation license tax

- 1 exemptions;
 2 (ii) property tax exemptions for which application to
 3 the department or its agent is necessary;
 4 (iii) deferral of income;
 5 (iv) credits allowed against Montana personal income
 6 tax or Montana corporation license tax, reported separately;
 7 (v) deductions from income; and
 8 (vi) any other identifiable preferential treatment of
 9 income or property;
 10 (b) any change in tax revenue of the state or any unit
 11 of local government attributable to a change in federal tax
 12 law; and
 13 (c) any change in the revenue of any unit of local
 14 government attributable to a change in state tax law.
 15 (3) The data described in subsection (2), if reported,
 16 must be related to the income and age of the taxpayer
 17 whenever such information is available.
 18 (4) (a) If reporting the data described in subsection
 19 (2)(a), the department shall identify the purpose of the
 20 preferential treatment.
 21 (b) Based upon the purpose of the preferential
 22 treatment, the department shall determine the effectiveness
 23 of the preferential treatment to the extent that the
 24 effectiveness can be measured.
 25 (5) In reporting the data described in subsection (2),



1 the department shall report any comparable data from
 2 Wyoming, Idaho, North Dakota, and South Dakota and from any
 3 other state the department may choose.

4 (6) The department must identify in a separate section
 5 of the report any changes that have been made or that are
 6 contemplated in property appraisal or assessment.

7 (7) The department may include a report showing the
 8 selling price of gasoline at the wholesale level in prime
 9 market centers of Montana and in surrounding states during
 10 the biennium, with indexes tabulated at sufficient intervals
 11 to show the comparative state price structures.

12 (8) Within 6 months after the beginning of each
 13 biennium, the department shall, following public notice,
 14 hold a public hearing on a plan developed by the department
 15 containing the types of data proposed to be included in the
 16 biennial report. In developing the plan, the department
 17 shall consider recommendations made by the revenue oversight
 18 committee, the legislative finance committee, the
 19 legislative fiscal analyst, and the governor's office of
 20 budget and program planning. The biennial report must
 21 include the types of data described in the plan finally
 22 adopted by the department following the hearing."

23 NEW SECTION. Section 2. Extension of authority. Any
 24 existing authority of the department of revenue to make
 25 rules on the subject of the provisions of this act is

1 extended to the provisions of this act.

-End-

STATE OF MONTANA
FISCAL NOTE

REQUEST NO. FNN462-85

Form BD-15

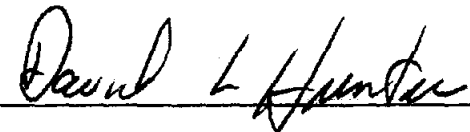
In compliance with a written request received February 19, 19 85, there is hereby submitted a Fiscal Note for S.B. 432 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION

An act to require the Department of Revenue to include additional information in its Biennial Report and to hold a public hearing on the proposed contents of the Biennial report.

FISCAL IMPACT

The Department will be able to fulfill the requirements of the proposal by reallocating existing resources. Therefore the proposal will have a minimal effect on expenditures.



BUDGET DIRECTOR
Office of Budget and Program Planning

Date: Feb 21, 1985

SR432

APPROVED BY COMMITTEE
ON TAXATION

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18 recommendations for improvements in the system of taxation,
19 together with alternative measures as provided in subsection
20 (8) as may be formulated for the consideration of the
21 legislature.

22 (2) The report OR SUPPLEMENTS TO THE REPORT may also
23 include:

24 (a) the gross dollar amount of revenue loss
25 attributable to:

1 (i) personal income and corporation license tax
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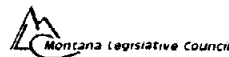
11 (b) any change in tax revenue of the state or any unit
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13 law; and

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15 government attributable to a change in state tax law.

16 (3) The data described in subsection (2), if reported,
17 must be related to the income and age of the taxpayer
18 whenever such information is available.

19 (4) (a) If reporting the data described in subsection
20 (2)(a), the department shall identify the ANY KNOWN purpose
21 of the preferential treatment.

22 (b) Based upon the purpose of the preferential
23 treatment, the department shall OUTLINE THE AVAILABLE DATA
24 NECESSARY TO determine the effectiveness of the preferential
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1 measured.

2 (5) In reporting the data described in subsection (2),
 3 the department shall report any comparable data, IF
 4 AVAILABLE, from Wyoming, Idaho, North Dakota, and South
 5 Dakota and from any other state the department may choose.

6 (6) The department must identify in a separate section
 7 of the report any changes that have been made or that are
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9 (7) The department may include a report showing the
 10 selling price of gasoline at the wholesale level in prime
 11 market centers of Montana and in surrounding states during
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14 (8) Within 6 months after the beginning of each
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