

SENATE JOINT RESOLUTION NO. 14

INTRODUCED BY B. WILLIAMS, J. BROWN, TOWE,  
MANNING, HALLIGAN, ERNST, BENGTON,  
GALT, LANE, BOYLAN, YELLOWTAIL

IN THE SENATE

January 30, 1985	Introduced and referred to Committee on Taxation.
February 4, 1985	Fiscal Note requested.
February 8, 1985	Fiscal Note returned.
February 15, 1985	Committee recommend bill do pass as amended. Report adopted.
February 16, 1985	Bill printed and placed on members' desks.
February 18, 1985	Second reading, do pass.
February 19, 1985	Considered correctly engrossed.
February 20, 1985	Third reading, passed. Ayes, 41; Noes, 8.  Transmitted to House.

IN THE HOUSE

February 27, 1985	Introduced and referred to Committee on Taxation.
March 19, 1985	Committee recommend bill be concurrent in. Report adopted.
March 22, 1985	Second reading, concurred in.
March 25, 1985	Third reading, concurred in.  Returned to Senate.

IN THE SENATE

March 25, 1985

Received from House.

March 26, 1985

Sent to enrolling.

Reported correctly enrolled.

1                                     *Senate* JOINT RESOLUTION NO. *14*  
 2   INTRODUCED BY *E. Williams - J. Brown*  
 3 *Richard E. Manning* *Yellowstone* *Anna M. Bergstrom* *L. LANE*  
 4   A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF *Boyer*  
 5 REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING AN  
 6 INTERIM STUDY TO REVIEW PROCEDURES FOR THE PAYMENT OF  
 7 PROPERTY TAXES AND FOR THE SALE OF REAL AND PERSONAL  
 8 PROPERTY FOR DELINQUENT TAXES.  
 9  
 10       WHEREAS, the Legislature has charged County Treasurers  
 11 with responsibility for the collection of property taxes;  
 12 and  
 13       WHEREAS, property taxes are payable in two installments  
 14 during the year and the amount to be paid in each  
 15 installment is a burden to certain classes of property  
 16 taxpayers; and  
 17       WHEREAS, the Montana Code Annotated provides procedures  
 18 for the sale of real and personal property for delinquent  
 19 taxes; and  
 20       WHEREAS, the procedures for tax sales set forth in  
 21 Title 15, chapter 17, MCA, fail to take into account an  
 22 orderly and efficient administration of tax sales.  
 23  
 24   NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE  
 25 OF REPRESENTATIVES OF THE STATE OF MONTANA:

1                                     That an appropriate interim committee be assigned to  
 2 study:  
 3                                     (1) methods for allowing property taxes to be paid in  
 4 a greater number of installments or through other payment  
 5 procedures that may be adopted as an option by the tax  
 6 collecting jurisdiction;  
 7                                     (2) uniform and equitable procedures and safeguards  
 8 for the sale of real and personal property for taxes; and  
 9                                     (3) the establishment of uniform and equitable  
 10 procedures and safeguards for the public and private sectors  
 11 in the taking and disposal of real and personal property for  
 12 taxes.  
 13       BE IT FURTHER RESOLVED, that the committee cooperate  
 14 with local government representatives and other appropriate  
 15 public and private institutions involved in taxation.  
 16       BE IT FURTHER RESOLVED, that the committee report the  
 17 findings of the study to the 50th Legislature and, if  
 18 necessary, draft legislation to implement such findings.

-End-



-2- INTRODUCED BILL SJR 14

STATE OF MONTANA  
FISCAL NOTE

REQUEST NO. FNN 335-85

Form BD-15

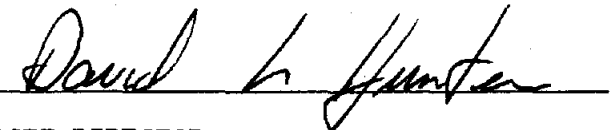
In compliance with a written request received February 4, , 19 85 , there is hereby submitted a Fiscal Note for S.J.R. 14 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

Description:

SJR 14 proposes an interim study of procedures for the payment of property taxes and for the sale of real and personal property for delinquent taxes.

Fiscal impact:

This would not be a major interim study. If selected through the prioritization process for study, the costs of the study would be absorbed in the interim budget of interim studies or the Revenue Oversight Committee. There would be no additional fiscal impact.



BUDGET DIRECTOR  
Office of Budget and Program Planning

Date: Feb 8, 1985  
SJR 14

APPROVED BY COMMITTEE  
ON TAXATION

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6 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF  
7 REPRESENTATIVES OF THE STATE OF MONTANA REQUESTING--AN  
8 INTERIM-STUDY ASSIGNING THE REVENUE OVERSIGHT COMMITTEE TO  
9 REVIEW PROCEDURES FOR THE PAYMENT OF PROPERTY TAXES AND FOR  
10 THE SALE OF REAL AND PERSONAL PROPERTY FOR DELINQUENT TAXES.

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12 WHEREAS, the Legislature has charged County Treasurers  
13 with responsibility for the collection of property taxes;  
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15 WHEREAS, property taxes are payable in two installments  
16 during the year and the amount to be paid in each  
17 installment is a burden to certain classes of property  
18 taxpayers; and

19 WHEREAS, the Montana Code Annotated provides procedures  
20 for the sale of real and personal property for delinquent  
21 taxes; and

22 WHEREAS, the procedures for tax sales set forth in  
23 Title 15, chapter 17, MCA, fail to take into account an  
24 orderly and efficient administration of tax sales.

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

3 That ~~an--appropriate--interim~~ THE REVENUE OVERSIGHT  
4 committee be assigned to study:

5 (1) methods for allowing property taxes to be paid in  
6 a greater number of installments or through other payment  
7 procedures that may be adopted as an option by the tax  
8 collecting jurisdiction;

9 (2) uniform and equitable procedures and safeguards  
10 for the sale of real and personal property for taxes; and

11 (3) the establishment of uniform and equitable  
12 procedures and safeguards for the public and private sectors  
13 in the taking and disposal of real and personal property for  
14 taxes.

15 BE IT FURTHER RESOLVED, that the committee cooperate  
16 with local government representatives and other appropriate  
17 public and private institutions involved in taxation.

18 BE IT FURTHER RESOLVED, that the committee report the  
19 findings of the study to the 50th Legislature and, if  
20 necessary, draft legislation to implement such findings.

-End-

SECOND READING



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