HOUSE JOINT RESOLUTION 45

Introduced by Wallin, et al.

| 4/08 | Introduced |
|------|---------------------------------------|
| 4/10 | Referred to Highways & Transportation |
| 4/13 | Hearing |
| 4/14 | Committee ReportBill Passed |
| 4/15 | 2nd Reading Passed |
| 4/17 | 3rd Reading Passed |

Transmitted to Senate

- Referred to Taxation 4/18
- 4/19 Hearing
- Committee Report--Bill Concurred 2nd Reading Concur Motion Failed 4/19
- 4/19
- 2nd Reading Indefinitely Postponed 4/19

LC 1832/01

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∠ JOINT RESOLUTION NO. 1 INTRODUCED BY 2 ٦ RESOLUTION -- OF SENATE AND HOUSE Δ QR THE STATE O MONTANA 5 OMNELSON OTOR VEHICLE STUDY OF MONTANA AND LICENSE FEE 6 D Bashan Capter Tax AN INCLUDING COMPARISON OF 7 rann Dullum AND LIZENS FEE 8 SYSTEM STATES: AND REQUIRING A REPORT PRESENTING OPTIO 9 52ND LEGISLATURE. 10 11 12 WHEREAS, motor vehicles constitute a large part of the tax bases of local and state governments; and 13 WHEREAS, local and state governments derive significant 14 revenue from motor vehicle taxes and license fees; and 15 WHEREAS, the wide disparity in the ages of motor 16 vehicles and the diversity of makes of motor vehicles 17 contribute to the uncertainty and concern about the proper 18 19 level of tax assessments; and WHEREAS, Montana has revised its procedures and methods 20

21 for determining motor vehicle taxes and license fees three 22 times since 1980; and

WHEREAS, other states use various other systems to
determine motor vehicle taxes and license fees; and
WHEREAS, changes in motor vehicle tax assessments and



license fees directly impact local and state governments, the automobile industry, and the public.

- NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE
 OF REPRESENTATIVES OF THE STATE OF MONTANA:
- 6 That an appropriate interim committee be assigned to: 7 (1) determine the relative importance in Montana of 8 motor vehicle taxes and license fees in the revenue of 9 cities, counties, schools, and the state;
- (2) compare the taxes and license feet paid on motor
 vehicles in Montana with the taxes and license fees paid on
 similar vehicles in other western states; and
 (3) analyze the potential impact of changes in
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 Montana's system of motor vehicle taxes and license fees on
 the revenue of cities, counties, schools, and the state.
- 16 BE IT FURTHER RESOLVED, that the committee report to 17 the 52nd Legislature and present options to remedy any 18 problems or inequities that the committee recognizes in 19 Montana's system of motor vehicle taxes and license fees.

-End-



-2- INTRODUCED BILL HJR 45 51st Legislature

LC 1832/01

APPROVED BY COMMITTEE ON HIGHWAYS & TRANSPORTATION LC 1832/01

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-2- SECOND READING HJR 45 LC 1832/01

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