

HOUSE JOINT RESOLUTION 3

Introduced by Cocchiarella

12/03	Introduced
12/03	Referred to Fish & Game
12/03	First Reading
12/04	Rereferred to Taxation
12/09	Committee Report--Bill Passed
12/10	2nd Reading Passed
12/10	3rd Reading Passed
	Transmitted to Senate
12/11	First Reading
12/11	Referred to Taxation
12/14	Hearing
12/14	Committee Report--Bill Concurred
12/15	2nd Reading Concurred
12/15	3rd Reading Concurred
	Returned to House
12/16	Signed by Speaker
12/18	Signed by President
12/18	Filed with Secretary of State

1 House JOINT RESOLUTION NO. 3
2 INTRODUCED BY Carlsonella
3
4 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF
5 REPRESENTATIVES OF THE STATE OF MONTANA DIRECTING THE
6 DEPARTMENT OF FISH, WILDLIFE, AND PARKS AND THE DEPARTMENT
7 OF REVENUE TO INVESTIGATE AND CONDUCT A STUDY OF RESIDENCY
8 COMPLIANCE FOR FISH AND GAME LICENSING PURPOSES AND STATE
9 INCOME TAX PURPOSES; DIRECTING THE DEPARTMENTS TO IMPLEMENT
10 CHANGES WHENEVER POSSIBLE TO REDUCE UNDERREPORTING OF INCOME
11 AND TO REDUCE RESIDENCY FRAUD; AND REQUESTING THE
12 DEPARTMENTS TO REPORT TO THE 54TH LEGISLATURE ON THE RESULTS
13 OF THE STUDY AND ON THE NEED FOR ADDITIONAL LEGISLATION TO
14 ADDRESS THE PROBLEMS OF UNDERREPORTING OF INCOME AND
15 RESIDENCY FRAUD.

16
17 WHEREAS, nonresidents who claim resident status for
18 purposes of purchasing Montana fish and game licenses
19 perpetrate a fraud upon the people of Montana by failing to
20 purchase the proper licenses and by failing to pay their
21 share of income taxes if required to do so, resulting in an
22 inequitable treatment of the hunting and fishing public and
23 of Montana taxpayers; and

24 WHEREAS, residents who benefit from the income generated
25 by illegally licensed hunters and who do not pay Montana

1 taxes on that income, by failing to report land lease
2 income, trespass fee income, outfitter income, game farm
3 income, shooting preserve income, and trophy fees, also
4 perpetrate a fraud upon the people of Montana, resulting in
5 an inequitable tax burden on residents who do pay their fair
6 share of taxes; and

7 WHEREAS, concentrated interdepartmental coordination of
8 residency compliance efforts between the Department of Fish,
9 Wildlife, and Parks and the Department of Revenue could
10 address these inequities, thus drastically reducing the
11 incentive for residency fraud by enhancing enforcement
12 capabilities of both agencies and potentially generating
13 significant revenue for the state from enforcement of both
14 fish and game laws and income tax laws; and

15 WHEREAS, a study by the Departments could disclose the
16 extent of the problems of underreporting of income and
17 residency fraud, provide the means to refine and further
18 implement the information-sharing network between the
19 agencies, indicate ways that enforcement could be enhanced
20 under present law, give the agencies the information that
21 they need for requesting additional implementing legislation
22 to address the problems of underreporting of income and
23 residency fraud, and give an indication of potential revenue
24 that could be generated through greater enforcement.

25

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

3 That the Department of Fish, Wildlife, and Parks and the
4 Department of Revenue be directed to investigate and conduct
5 a study of underreporting of income and residency compliance
6 for fish and game licensing purposes and state income tax
7 purposes.

8 BE IT FURTHER RESOLVED, that the Departments analyze
9 residency data and computer bases and, when possible,
10 implement the present information-sharing network to enhance
11 enforcement efforts under current law.

12 BE IT FURTHER RESOLVED, that the Departments report to
13 the 54th Legislature on or before December 10, 1994, the
14 results of the study with regard to the extent of the
15 problems of underreporting of income and residency fraud,
16 the need for any additional implementing legislation to
17 address those problems, and an indication of potential
18 revenue that could be generated through greater enforcement.

19 BE IT FURTHER RESOLVED, that the Departments use
20 existing personnel and presently appropriated resources to
21 cover the costs of conducting the study.

-End-

APPROVED BY COMM.
ON FISH AND GAME

1 House JOINT RESOLUTION NO. 3
2 INTRODUCED BY Chadwick
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-End-

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HOUSE JOINT RESOLUTION NO. 3

INTRODUCED BY COCCHIARELLA

A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA DIRECTING THE DEPARTMENT OF FISH, WILDLIFE, AND PARKS AND THE DEPARTMENT OF REVENUE TO INVESTIGATE AND CONDUCT A STUDY OF RESIDENCY COMPLIANCE FOR FISH AND GAME LICENSING PURPOSES AND STATE INCOME TAX PURPOSES; DIRECTING THE DEPARTMENTS TO IMPLEMENT CHANGES WHENEVER POSSIBLE TO REDUCE UNDERREPORTING OF INCOME AND TO REDUCE RESIDENCY FRAUD; AND REQUESTING THE DEPARTMENTS TO REPORT TO THE 54TH LEGISLATURE ON THE RESULTS OF THE STUDY AND ON THE NEED FOR ADDITIONAL LEGISLATION TO ADDRESS THE PROBLEMS OF UNDERREPORTING OF INCOME AND RESIDENCY FRAUD.

WHEREAS, nonresidents who claim resident status for purposes of purchasing Montana fish and game licenses perpetrate a fraud upon the people of Montana by failing to purchase the proper licenses and by failing to pay their share of income taxes if required to do so, resulting in an inequitable treatment of the hunting and fishing public and of Montana taxpayers; and

WHEREAS, residents who benefit from the income generated by illegally licensed hunters and who do not pay Montana

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