

HOUSE OF REPRESENTATIVES
TAXATION COMMITTEE
ROLL CALL

DATE: 2.17.05

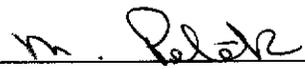
NAME	PRESENT	ABSENT	EXCUSED
Chairman, Karl Waitschies	✓		
Vice Chair, Rep. Bob Lake	✓		
Vice Chair, Rep. Gary Branae	✓		
Rep. John Balyeat	✓		
Rep. Norma Bixby	✓		
Rep. Ed Butcher		✓	
Rep. Margaret Campbell	✓		
Rep. Jill Cohenour	✓		
Rep. Tom Facey	✓		
Rep. Wanda Grinde	✓		
Rep. George Groesbeck	✓		
Rep. Dennis Himmelberger	✓		
Rep. Carol Lambert	✓		
Rep. Dave McAlpin	✓		
Rep. Jim Peterson	✓		
Rep. Holly Raser	✓		
Rep. Jack Ross	✓		
Rep. Scott Sales	✓		
Rep. Bill Warden	✓		
Rep. Brady Wiseman	✓		

COMMITTEE FILE COPY

TABLED BILL

The **HOUSE TAXATION COMMITTEE** TABLED **HB 571**, by motion, on **Thursday, February 17, 2005**.


(For the Committee)


(Chief Clerk of the House)

12 - / 2/17
(Time) (Date)

February 17, 2005

Debra L. Polhemus, Secretary

Phone: 4788



HOUSE STANDING COMMITTEE REPORT

February 17, 2005

Page 1 of 4

Mr. Speaker:

We, your committee on **Taxation** recommend that **House Bill 410** (first reading copy -- white) **do pass as amended.**

Signed: 
Representative Karl Waitschies, Chair

And, that such amendments read:

1. Title, page 1, line 9 through line 10.

Strike: "PROVIDING" on line 9 through "INTEREST;" on line 10

2. Title, page 1, line 14.

Strike: "15-10-420,"

3. Page 1, line 20.

Following: "exceptions"

Insert: "-- appeal"

Strike: "(8)"

Insert: "(9)"

4. Page 1, line 21 through line 24.

Strike: "residential" on line 21 through "purpose" on line 24

Insert: "improvements classified under 15-6-134 that are completed after January 1 of the tax year must be assessed and taxed from the date on which the property is occupied or the property is put in use"

5. Page 1, line 25 through page 2, line 4.

Strike: subsections (2) and (3) in their entirety

Insert: "(2) (a) The owner of improvements described in subsection (1) shall, within 30 days of the applicable date referred to in subsection (1), notify the department, on a

Committee Vote:

Yes 18, No 2.

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form prescribed by the department, that the property exists and is capable of being occupied or used.

(b) If the owner fails to notify the department as required under subsection (2)(a), the owner is subject to a penalty equal to 0.667% of the amount of tax due as determined under subsection (5).

(3) (a) As soon as practical after receiving the notice under subsection (2), the department shall appraise the improvements as provided in Title 15, chapters 7 and 8.

(b) The department shall, within 30 days of the appraisal, mail the owner a notice of appraisal. The notice must contain the information described in 15-7-102(1)(c).

(c) The notice must advise the owner that in order to be eligible for a refund of taxes from an appeal of the appraisal, the owner is required to pay the taxes under protest as provided in 15-1-402.

(d) Any misinformation provided in the notice does not affect the validity of the notice and may not be used as a basis for a challenge of the legality of the notice.

(4) If the owner of the improvements is dissatisfied with the appraisal, the procedures for review and appeal described in 15-7-102(3) through (6) apply."

Renumber: subsequent subsections

6. Page 2, line 10.

Strike: "(5)(b)"

Insert: "(6)(b)"

7. Page 2, line 13.

Strike: "not"

8. Page 2, line 15.

Strike: "October 1"

Insert: "the second Monday in August"

9. Page 2, line 17.

Strike: "Immediately upon"

Insert: "Upon"

10. Page 2, line 21 through line 22.

Strike: ", in" through "section" on line 22

Following: "."

Insert: "Improvements that are assessed on or before July 1 of the current tax year must be included in the estimate of the total taxable value of newly taxable property for the

purposes of 15-10-202(1) for the current tax year.
Improvements assessed after July 1 of the current tax year
must be included in the estimate of the total taxable value
of newly taxable property in the following tax year."

11. Page 2, line 25.

Following: ";"

Insert: "or"

12. Page 2, line 26 through line 28.

Following: "remodeling of" on line 26

Insert: "or additions to existing"

Strike: "if" on line 26 through "property" on line 28

13. Page 2, line 28.

Insert: "(10) The provisions of this section do not prohibit the
department from assessing and taxing improvements classified
under 15-6-134 that are under construction on January 1 of
the tax year. The improvements must be valued based upon the
percentage of completion of the construction on that date."

14. Page 4, line 9.

Following: "section 1"

Insert: "(7)"

15. Page 5, line 9 through page 7, line 11.

Strike: section 5 in its entirety

Re-number: subsequent sections

16. Page 8, line 2.

Following: "section 1"

Insert: "(6) (b)"

17. Page 8, line 8.

Following: "section 1"

Insert: "(6) (b)"

18. Page 8, line 12.

Strike: "Except" through "all"

Insert: "All"

19. Page 10, line 20.
Following: "section 1"
Insert: "(7)"

- END -



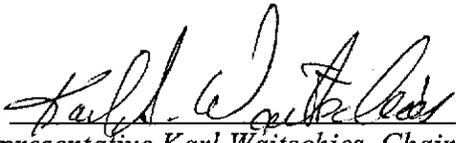
HOUSE STANDING COMMITTEE REPORT

February 17, 2005

Page 1 of 1

Mr. Speaker:

We, your committee on **Taxation** recommend that **House Bill 535** (first reading copy -- white) **do pass as amended.**

Signed: 
Representative Karl Waitschies, Chair

And, that such amendments read:

1. Page 6, line 17.

Strike: "more than 3 barrels"

Insert: "first 1"

- END -

Committee Vote:
Yes 19, No 1.

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HOUSE OF REPRESENTATIVES
TAXATION COMMITTEE
ROLL CALL VOTE

DATE: 2.17.05 BILL NUMBER: HB410
 MOTION/MOTION NUMBER: DO PASS AS AMENDED

NAME	AYE	NO	PROXY
Vice Chair, Rep. Bob Lake	✓		
Vice Chair, Rep. Gary Branae	✓		
Rep. John Balyeat	✓		✓
Rep. Norma Bixby	✓		
Rep. Ed Butcher		✓	
Rep. Margaret Campbell	✓		✓
Rep. Jill Cohenour	✓		
Rep. Tom Facey	✓		
Rep. Wanda Grinde	✓		
Rep. George Groesbeck	✓		
Rep. Dennis Himmelberger	✓		
Rep. Carol Lambert	✓		
Rep. Dave McAlpin	✓		
Rep. Jim Peterson	✓		
Rep. Holly Raser	✓		
Rep. Jack Ross	✓		
Rep. Scott Sales		✓	
Rep. Bill Warden	✓		
Rep. Brady Wiseman	✓		
Chair, Rep. Karl Waitschies	✓		

Vote Total: 18.2 (2 proxy)

COMMITTEE PROXY

DATE 2.17.05

I request to be excused from the Taxation
 Committee meeting this date because of other commitments. I desire to leave my proxy vote
 with Rep. Gary Brance

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

HOUSE BILL/ AMENDMENT AYE NO SENATE BILL/AMENDMENT AYE NO

HB 227 as Amend	✓	
HB 296 Amend	✓	
HB 296 As Amend		✓
HB 320 Amend 1	✓	
HB 330 Amend 2	✓	
HB 320 Amend 3	✓	
HB 320	✓	
HB 439 Amend	X	
HB 439	X	
HB 495 Table	X	
HB 511 Amend.	X	
HB 511	X	

2/8 {
2/15 {

2/17 {

HB 571		X
HB 410 (Reconsider)	X	
HB 410	X	
HB 535	X	

Rep. Margaret [Signature]
 M. Campbell (Signature)

COMMITTEE PROXY

DATE: 2/10/05

I request to be excused from the Taxation

Committee because of other commitments. I desire to leave my proxy vote with:
Rep Bob Lake

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

HOUSE BILL/AMENDMENT	AYE	NO
HB. 571		x
HB. 410 reconsider	x	
HB. 410	x	
HB. 535	x	

SENATE BILL/AMENDMENT	AYE	NO

Rep./Sen. John Balyeat
 (Signature)
J. Balyeat

Sales

COMMITTEE PROXY

DATE: 2/16/05

I request to be excused from the TAX

Committee because of other commitments. I desire to leave my proxy vote with:
Rep Bob Lake

Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

HOUSE BILL/AMENDMENT AYE NO

SENATE BILL/AMENDMENT AYE NO

HOUSE BILL/AMENDMENT	AYE	NO
HB 571		X
Reconsider on HB 410		X

SENATE BILL/AMENDMENT	AYE	NO

Rep./Sen. S. Sales
(Signature)

VISITORS REGISTER

Montana

House of Representatives TAXATION COMMITTEE

Date: February 17, 2005 Bill Number: HB 667

Sponsor: Rep. D. Wanzenried

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Name	Representing	Support	Oppose	Informational
J.R. CHIPMAN	BENEFIT INNOVATIONS INC.		V	
Beth Beverly	MSEA	X		
Jim McKeon	DOR			X
Anna Whitney Sorrell	Gev	X		
John Buske	DPHHS	X		
WEBB Brown	MT CHAMBER	X		
Riley Johnson	NREB	X		
Keith Colbo	New West	X		
Claudia Clifford	AARP	✓		
Tanya Ask	BCBSMT	✓		
Jani McCall	JBC, EBMS, MCI, AAA	X		
Keith Olson	MT Logging Assn.	✓		
Pat Melby	MT Med Assn	✓		
FRANK Carr	Attij	✓		
Steve Yeckel	MT Council for National & Child Health	✓		
" "	Montana Advocates for Children	✓		

Please leave prepared testimony with Committee Secretary. Witness Statement forms are available if you care to submit written testimony.

Don Allen

MTAFA

✓

Bruce Spurgeon

MT Sub. Depts

✓

John Morrison

auditor

✓

VISITORS REGISTER

Montana

House of Representatives TAXATION COMMITTEE

Date: February 17, 2005 Bill Number: HB 639

Sponsor: Rep. J. Peterson

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Name	Representing	Support	Oppose	Informational
Eric Feaver	MEA-MFT		X	
BENE FENDERSON	Progressive Labor Union		X	
Mary Whittenburg	MT Taxpayers	X		
Betty Burkley	NSCA		X	
William Duffield	MAOBC	X		
WEBB Brown	MT CHAMBER	X		

Please leave prepared testimony with Committee Secretary. Witness Statement forms are available if you care to submit written testimony.

VISITORS REGISTER

Montana

House of Representatives

TAXATION COMMITTEE

Date: February 17, 2005 Bill Number: HB 657

Sponsor: Rep. R. Maedje

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Name	Representing	Support	Oppose	Informational
Todd Harwell	DPHHS			X
Betty Burch	MSEA	X		
LINDA STOLL	MT LOCAL HEALTH OFFICERS	✓		
Nanette Smith	American Cancer Society	✓		
Joan Miles	L-C Health	X		
RICK MAEDJE	HDZ	X		
Pat Melby	MT Med Assn	✓		

Please leave prepared testimony with Committee Secretary. Witness Statement forms are available if you care to submit written testimony.