

HOUSE OF REPRESENTATIVES
TAXATION COMMITTEE
ROLL CALL

DATE: 4.14(pm)

| 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 | ✓ | | |



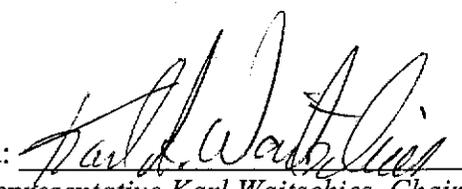
HOUSE STANDING COMMITTEE REPORT

April 14, 2005

Page 1 of 1

Mr. Speaker:

We, your committee on **Taxation** recommend that **Senate Bill 271** (third reading copy -- blue) **be concurred in.**

Signed: 
Representative Karl Waitschies, Chair

To be carried by Representative Bob Lake

- END -

Committee Vote:
Yes 15, No 5.

801527SC.hkh
4/14/05
jkh



HOUSE STANDING COMMITTEE REPORT

April 14, 2005

Page 1 of 4

Mr. Speaker:

We, your committee on **Taxation** recommend that **Senate Bill 516** (third reading copy -- blue) be concurred in as amended.

Signed:

Karl Waitschies
Representative Karl Waitschies, Chair

To be carried by Representative Jim Peterson

And, that such amendments read:

1. Title, page 1, line 5 through line 6.

Strike: "REQUIRING" on line 5 through "OFFICE;" on line 6

2. Title, page 1, line 10.

Strike: "CERTAIN"

Following: "OWN"

Insert: "INDUSTRIAL"

3. Title, page 1, line 10 through line 11.

Strike: "IN MORE" on line 10 through "COUNTY" on line 11

4. Title, page 1, line 12.

Following: "HEARING"

Insert: "ON CERTAIN PROPERTY TAX APPEALS"

5. Title, page 1, line 18.

Strike: "REVISING" through "ADJUDICATION;"

6. Title, page 1, line 19.

Strike: "15-2-304"

Insert: "15-15-101"

Committee Vote:

Yes 12, No 8.

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4/14/05

10

7. Page 1, line 29.

Strike: "except as provided in 15-2-302(1)(b)"

8. Page 2, line 3.

Following: "23"

Insert: "and, for the purposes of subsection (7), to property classified as industrial property by the department"

9. Page 2, line 12.

Strike: "30"

Insert: "180"

10. Page 3, line 24.

Insert: "(7) The department and the owner of centrally assessed property or industrial property shall enter into mediation regarding any dispute with the department. Mediation of the dispute may not exceed 60 days. If the dispute is not resolved within 60 days, the department shall issue its final decision."

11. Page 8, line 29 through line 30.

Strike: subsection (b) in its entirety

Insert: "(b) property that has been classified as industrial property by the department;"

12. Page 9, line 20.

Following: the first "(4)"

Insert: "["

Following: "(4)(b)"

Insert: "]"

13. Page 9.

Following: line 21

Insert: "["

14. Page 9, line 22.

Following: "(4)(b)(ii)"

Insert: "]"

15. Page 10, line 1.

Strike: "subsection"
Insert: "subsections"
Following: "(5) (b) "
Insert: "and (5) (c) "

16. Page 10.

Following: line 13

Insert: "(c) This subsection (5) applies only to appeals filed by owners of centrally assessed property and owners of property described in subsection (1) (b)."

17. Page 10, line 19 through page 11, line 12.

Strike: section 5 in its entirety

Insert: "Section 5. Section 15-15-101, MCA, is amended to read:

"15-15-101. **County tax appeal board -- meetings and compensation.** (1) The board of county commissioners of each county shall appoint a three-member county tax appeal board, with the members to serve staggered terms of 3 years each. The members of each county tax appeal board must be residents of the county in which they serve. The members receive compensation of \$45 a day and travel expenses, as provided for in 2-18-501 through 2-18-503, only when the county tax appeal board meets to hear taxpayers' appeals from property tax assessments or when they are attending meetings called by the state tax appeal board. Travel expenses and compensation must be paid from the appropriation to the state tax appeal board. Office space and equipment for the county tax appeal boards must be furnished by the county. All other incidental expenses must be paid from the appropriation of the state tax appeal board.

(2) The county tax appeal board shall hold an organizational meeting each year on the date of its first scheduled hearing, immediately before conducting the business for which the hearing was otherwise scheduled. It shall continue in session from July 1 of the current tax year until December 31 of the current tax year to hear protests concerning assessments made by the department until the business of hearing protests is disposed of and, as provided in 15-2-201, may meet after December 31.

(3) In connection with an appeal, the county tax appeal board may change any assessment or fix the assessment at some other level. Upon notification by the county tax appeal board, the county clerk and recorder shall publish a notice to taxpayers, giving the time the county tax appeal board will be in session to hear scheduled protests concerning assessments and the latest date the county tax appeal board may take applications for the hearings. The notice must be published in a newspaper if any is printed in the county or, if none, then in the manner that the county tax appeal board directs. The notice must be published by

May 15 of the current tax year.

(4) Challenges to a department rule governing the assessment of property or to an assessment procedure apply only to the taxpayer bringing the challenge and may not apply to all similarly situated taxpayers unless an action is brought in the district court as provided in 15-1-406.

(5) This chapter does not apply to centrally assessed property or to property that has been classified as industrial property by the department."

Insert: "COORDINATION SECTION. Section 6. Coordination instruction. If House Bill No. 158 is passed and approved, the bracketed language in 15-2-302(4)(a) of [this act] is void."

Renumber: subsequent sections

18. Page 11, line 16 through line 17.

Strike: "and" on line 16 through "occurring" on line 17

Insert: "filed"

- END -



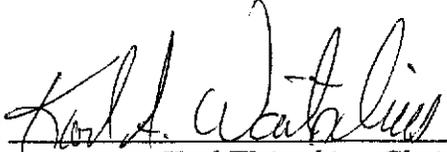
HOUSE STANDING COMMITTEE REPORT

April 14, 2005

Page 1 of 1

Mr. Speaker:

We, your committee on **Taxation** recommend that **Senate Bill 276** (third reading copy -- blue) be concurred in.

Signed: 
Representative Karl Waitschies, Chair

To be carried by Representative Carol Lambert

- END -

Committee Vote:
Yes 14, No 6.

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4/14/05
glb



HOUSE STANDING COMMITTEE REPORT

April 14, 2005

Page 1 of 2

Mr. Speaker:

We, your committee on **Taxation** recommend that **Senate Bill 213** (third reading copy -- blue) be concurred in as amended.

Signed:

Karl Waitschies
Representative Karl Waitschies, Chair

To be carried by Representative Tom Facey

And, that such amendments read:

1. Title, page 1, line 6 through line 7.
Strike: "ALLOWING" on line 6 through "MATERIAL;" on line 7
Strike: "SECTION 15-32-604, MCA,"
2. Page 1, line 14 through line 22.
Strike: section 1 in its entirety
Renumber: subsequent sections
3. Page 1, line 25.
Strike: "2010"
Insert: "2011"
4. Page 1, line 29.
Strike: "2010"
Insert: "2011"
5. Page 2, line 2.
Strike: "2010"
Insert: "2011"
6. Page 2, line 10.

Committee Vote:
Yes 20, No 0.

801530SC.hkh

Strike: "2010"
Insert: "2011"

7. Page 2, line 17.
Strike: "2010"
Insert: "2011"

8. Page 2, line 21.
Strike: "2010"
Insert: "2011"

9. Page 2, line 26.
Strike: "2010"
Insert: "2011"

10. Page 3, line 4.
Strike: "2010"
Insert: "2011"

- END -



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HOUSE STANDING COMMITTEE REPORT

April 14, 2005

Page 1 of 3

Mr. Speaker:

We, your committee on **Taxation** recommend that **Senate Bill 345** (third reading copy -- blue) be concurred in as amended.

Signed:

Karl Waitschies
Representative Karl Waitschies, Chair

To be carried by Representative Tom Facey

And, that such amendments read:

1. Title, page 1, line 5 through line 6.

Strike: "AUTHORIZING" on line 5 through "HEARING;" on line 6

2. Title, page 1, line 11.

Strike: "COUNTY"

Following: "LIEN;"

Strike: "AND"

Strike: "7-15-4263,"

3. Title, page 1, line 13.

Following: "DATE"

Insert: "; AND AN EFFECTIVE DATE"

4. Page 1, line 17 through page 3, line 2.

Strike: section 1 in its entirety

Renumber: subsequent sections

5. Page 3, line 27 through line 28.

Strike: subsection (c) in its entirety

6. Page 4, line 15.

4/14

Tom Facey

Committee Vote:

Yes 11, No 9.

801604SC.hkh

Strike: "or its agents"

7. Page 4, line 19.

Strike: "OR ITS AGENTS"

8. Page 8, line 24.

Following: "BETWEEN"

Insert: "the property taxes that would have been imposed on the
property based on"

Following: "MINIMUM VALUE"

Insert: "of the property"

Following: "AND"

Insert: "the property taxes that are imposed on the property
based on"

9. Page 9, line 1.

Strike: "6"

Insert: "5"

10. Page 9, line 19.

Strike: "COUNTY TAX"

Insert: "Tax"

11. Page 9, line 20.

Strike: "5"

Insert: "4"

12. Page 9, line 24.

Strike: "5"

Insert: "4"

13. Page 9, line 26.

Strike: "5"

Insert: "4"

14. Page 9, line 27.

Strike: "6"

Insert: "5"

15. Page 9, line 28.

Strike: "6"
Insert: "5"

16. Page 9.

Following: line 30

Insert: "NEW SECTION. Section 7. Effective date. [This act]
is effective July 1, 2005."

- END -

HOUSE OF REPRESENTATIVES
TAXATION COMMITTEE
ROLL CALL VOTE

DATE: 4.14.05 BILL NUMBER: SB521
MOTION: TOTABLE MOTION NUMBER: 7

| 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 | ✓ | | |

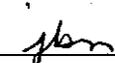
VOTE TOTAL: 16-4 Proxy: .0.

COMMITTEE FILE COPY

TABLED BILL

The **HOUSE TAXATION COMMITTEE** TABLED **SB 513, SB 521**, by motion, on **Thursday, April 14, 2005**.


(For the Committee)


(Chief Clerk of the House)

3:30 | 4/14
(Time) (Date)

April 14, 2005

Debra L. Polhemus, Secretary

Phone: 4788

HOUSE OF REPRESENTATIVES
TAXATION COMMITTEE
ROLL CALL VOTE

DATE: 4.14.05 BILL NUMBER: SB271
MOTION: Do concur MOTION NUMBER: 1

| 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: 15-5 Proxy: 1

HOUSE OF REPRESENTATIVES
TAXATION COMMITTEE
ROLL CALL VOTE

DATE: 4.19.05 BILL NUMBER: SB516
MOTION: be amended MOTION NUMBER: 2

| 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 Proxy: 0

HOUSE OF REPRESENTATIVES
TAXATION COMMITTEE
ROLL CALL VOTE

DATE: 4.14.05 BILL NUMBER: SB516
MOTION: Do concur as amend MOTION NUMBER: 3

| 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: 12-8 Proxy: 0

HOUSE OF REPRESENTATIVES
TAXATION COMMITTEE
ROLL CALL VOTE

DATE: 4.14.05 BILL NUMBER: SB 276
MOTION: Do concur MOTION NUMBER: 4

| 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: 14-6 Proxy: 0

HOUSE OF REPRESENTATIVES
TAXATION COMMITTEE
ROLL CALL VOTE

DATE: 4.14.05 BILL NUMBER: SB345
MOTION: TO RECONSIDER MOTION NUMBER: 5

| 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: 12-8 Proxy: 0

HOUSE OF REPRESENTATIVES
TAXATION COMMITTEE
ROLL CALL VOTE

DATE: 4.14.05 BILL NUMBER: SB345
 MOTION: Do Concur as amended MOTION NUMBER: 6

| 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: 11-9 Proxy: 0

HOUSE OF REPRESENTATIVES
TAXATION COMMITTEE
ROLL CALL VOTE

DATE: 4.14.05 BILL NUMBER: SB 513
MOTION: To Table MOTION NUMBER: 8

| 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: 13-7 Proxy: 0

HOUSE OF REPRESENTATIVES
TAXATION COMMITTEE
ROLL CALL VOTE

DATE: 4.14.05 BILL NUMBER: SB513

MOTION: To send letter on behalf of committee MOTION NUMBER: 9

| 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: 11-9 Proxy: 0

COMMITTEE PROXY

DATE: 4/15/05

I request to be excused from the Taxation

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

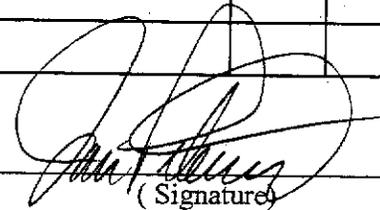
Indicate Bill number and your vote Aye or No. If there are amendments, list them by name and number under the bill and indicate a separate vote for each amendment.

HOUSE BILL/AMENDMENT AYE NO

SENATE BILL/AMENDMENT AYE NO

| | | |
|-------------------|---|--|
| HB 271 | X | |
| SB 516 | | |
| SB 516 | | |
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Rep./Sen. 
(Signature)