



SENATE STANDING COMMITTEE REPORT

March 26, 2007

Page 1 of 4

Mr. President:

We, your committee on **Taxation** recommend that **Senate Bill 210** (first reading copy -- white) **do pass as amended.**

Signed: _____

A handwritten signature in black ink, appearing to read "Jim Elliott", written over a horizontal line.

Senator Jim Elliott, Chair

And, that such amendments read:

1. Title, line 4 through line 5.

Strike: "INCREASING" on line 4 through "INVESTMENTS;" on line 5

2. Title, lines 6 and 7.

Strike: "SMALL-BUSINESS CORPORATIONS"

Insert: "LIMITED LIABILITY PARTNERSHIPS, S. CORPORATIONS, OR
OTHER DISREGARDED ENTITIES"

3. Title, line 7 through line 8.

Strike: "A" on line 7 through "LEVEL" on line 8

Insert: "CERTAIN INCOME LEVELS"

4. Title, line 8.

Strike: "3-YEAR CARRYFORWARD"

Insert: "REFUND"

5. Title, line 9.

Strike: "SECTIONS 15-32-103 AND"

Insert: "SECTION"

6. Title, page 10.

Strike: the second "AND"

Insert: ", "

Following: the second "DATE"

Insert: ", AND A TERMINATION DATE"

Committee Vote:

Yes 11, No 0

Fiscal Note Required _____

Handwritten initials in black ink, possibly "KJP", written over a horizontal line.

641305SC.ssc

7. Page 1, line 14 through line 28.

Strike: section 1 in its entirety

Renumber: subsequent sections

8. Page 2, line 3.

Strike: "75%"

Insert: "25%"

9. Page 2, line 4.

Strike: "space"

Strike: "or of major appliances"

10. Page 2, line 6.

Strike: "\$5,000"

Insert: "\$800"

11. Page 2, line 7.

Following: "(2)"

Insert: "(a)"

12. Page 2, line 8.

Strike: "150% of the federal poverty level"

Insert: "the amount established in subsection (2)(b)"

13. Page 2, line 9.

Strike: "100%"

Insert: "25%"

14. Page 2, line 10.

Strike: "space"

Strike: "or of major appliances"

15. Page 2, line 11.

Strike: "\$5,000"

Insert: "\$800"

16. Page 2.

Following: line 11

Insert: "(b) To be eligible for the credit allowed by this subsection (2), a single taxpayer may not have a Montana adjusted gross income in excess of \$11,280 and married couples filing jointly or separately on the same form may not have a Montana adjusted gross income in excess of \$14,590. The department, by November 1, of each year, shall multiply the income amounts in this subsection (2)(b) by the inflation factor for that year and round the product to the

nearest \$10. The resulting adjusted income is effective for that tax year and must be used in determining the eligibility for the credit allowed by this subsection (2)."

17. Page 2, lines 12 and 13.

Strike: "small business corporation, as defined in 15-30-1101,"

Insert: "limited liability partnership, S. corporation, or other disregarded entity"

Strike: "75%" on line 13

Insert: "25%"

18. Page 2, line 14.

Following: "attributes of a"

Insert: "residential rental"

19. Page 2, line 15.

Strike: "space"

Strike: "or of major appliances"

20. Page 2, line 16.

Strike: "\$10,000"

Insert: "\$800"

21. Page 2, line 17.

Strike: "not"

Strike: "more than one status"

Insert: "subsection (1), (2), or (3) but may be claimed under only one of those subsections"

22. Page 2, line 21.

Following: "(6)"

Insert: "The credits under subsections (1) and (3) may not exceed the taxpayer's tax liability."

Following: "credit"

Insert: "under subsection (2)"

23. Page 2, line 22.

Strike: line 22 in its entirety

Insert: "of the excess must be refunded to the taxpayer. The credit may be claimed even if the claimant has no taxable income.

(7) If the taxpayer is an S. corporation, the shareholders may claim a pro rata share of the tax credit. If the taxpayer is a partnership or disregarded entity, the credit may be claimed by the partners or members in the same proportion used to report the partnership's or entity's income or loss for Montana income tax purposes."

March 26, 2007

Page 4 of 4

24. Page 2.

Following: line 27

Insert: "NEW SECTION. Section 4. Termination. [This act]
terminates January 1, 2010."

- END -



SENATE STANDING COMMITTEE REPORT

March 26, 2007

Page 1 of 1

Mr. President:

We, your committee on **Taxation** recommend that **Senate Bill 400** (first reading copy -- white) **do pass as amended.**

Signed: _____


Senator Jim Elliott, Chair

And, that such amendments read:

1. Page 1, line 13.

Strike: "15%"

Insert: "10%"

2. Page 1, line 17.

Strike: "returns."

Insert: "forms. Married taxpayers filing separately on the same form may allocate the credit between spouses."

- END -

Committee Vote:

Yes 11, No 0

Fiscal Note Required _____

Kf

641306SC.ssc



SENATE STANDING COMMITTEE REPORT

March 26, 2007

Page 1 of 2

Mr. President:

We, your committee on **Taxation** recommend that **Senate Bill 552** (first reading copy -- white) **do pass as amended.**

Signed: _____


Senator Jim Elliott, Chair

And, that such amendments read:

1. Title, line 4.

Strike: "\$300"

Insert: "\$100"

2. Title, line 5.

Following: "FIREFIGHTERS"

Insert: "AND EMERGENCY MEDICAL TECHNICIANS"

3. Page 1, line 11.

Strike: "\$300"

Insert: "\$100"

Following: "firefighter"

Insert: "or a volunteer emergency medical technician"

4. Page 1, line 14.

Following: "39-71-118"

Insert: "or an emergency medical technician as defined in 50-6-202"

5. Page 1, line 16.

Following: "24"

Insert: ", or the same volunteer emergency medical service as defined in 50-6-302"

6. Page 1, line 17.

Following: "19-17-108(3)"

Insert: "for firefighters or completed the number of training hours prescribed by Montana state board of medical examiners"

Committee Vote:

Yes 11, No 0

Fiscal Note Required — 

641307SC.ssc

for emergency medical technicians"

7. Page 1, line 19.

Strike: "fire company"

Insert: "entity"

8. Page 1, line 20.

Following: "year"

Insert: "referred to in subsection (2)(a)"

9. Page 1, line 23.

Insert: "(5) A taxpayer may not claim a credit as both a firefighter and an emergency medical technician under this section."

- END -



SENATE STANDING COMMITTEE REPORT

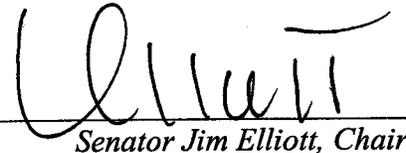
March 26, 2007

Page 1 of 2

Mr. President:

We, your committee on Taxation recommend that **Senate Bill 356** (first reading copy -- white) **do pass as amended.**

Signed: _____


Senator Jim Elliott, Chair

And, that such amendments read:

1. Title, lines 5 and 6.

Following: "FROM" on line 5

Strike: "A" on line 5 through "MONTANA" on line 6

Insert: "AN"

2. Page 1.

Following: line 13

Insert: "(1) "Earned income" means income from wages, salaries, bonuses, commissions, and other income that is earned in the act of providing personal services as an employee or as an independent contractor."

Renumber: subsequent subsections

3. Page 1, line 14 through line 17.

Strike: "Montana institution" on line 14

Insert: "Institution"

Strike: ":" on line 14 through "(c)" on line 17

Following: "a" on line 17

Insert: "public or "

Strike: "located in Montana" on line 17

4. Page 1, line 24.

Strike: "a Montana"

Insert: "an"

5. Page 1, line 25.

Following: "taxes"

Insert: "on earned income"

Committee Vote:

Yes 11, No 0

Fiscal Note Required — *KA*

641308SC.ssc

6. Page 1, line 30.

Strike: "a Montana"

Insert: "an"

7. Page 2, line 2.

Strike: "a Montana"

Insert: "an"

8. Page 2.

Following: line 3

Insert: "(b) To qualify for a credit, in each year determined under subsection (2)(a), the taxpayer must have received at least \$2,500 in earned income that year."

Renumber: subsequent subsection

9. Page 2, line 18.

Following: "program"

Insert: "and similar entities"

- END -



SENATE STANDING COMMITTEE REPORT

March 26, 2007

Page 1 of 1

Mr. President:

We, your committee on **Taxation** recommend that **Senate Bill 375** (first reading copy -- white) **do pass as amended.**

Signed: _____

A handwritten signature in black ink, appearing to read "Elliott", written over a horizontal line.

Senator Jim Elliott, Chair

And, that such amendments read:

1. Page 1, line 28.

Strike: "\$500"

Insert: "\$250"

- END -

Committee Vote:

Yes 10, No 0

Fiscal Note Required _____

Handwritten initials "KF" in black ink, positioned below the "Fiscal Note Required" line.

641309SC.ssc



SENATE STANDING COMMITTEE REPORT

March 26, 2007

Page 1 of 1

Mr. President:

We, your committee on **Taxation** recommend that **Senate Bill 281** (first reading copy -- white) **do pass as amended.**

Signed: _____

A handwritten signature in cursive script that reads "J. Elliott".

Senator Jim Elliott, Chair

And, that such amendments read:

1. Page 4, line 26.

Following: "(9)"

Insert: "(a)"

2. Page 4.

Following: line 30

Insert: "(b) Married taxpayers filing a joint federal return who are allowed a deduction for qualified tuition and related expenses under section 222 of the Internal Revenue Code, 26 U.S.C. 222, and who file separate Montana income tax returns may claim the same amount of the deduction that is allowed on the federal return. The deduction may be split equally on each return or in proportion to each taxpayer's share of federal adjusted gross income."

- END -

Committee Vote:

Yes 11, No 0

Fiscal Note Required

Handwritten initials "KF" in black ink, written over a horizontal line.

641310SC.ssc



SENATE STANDING COMMITTEE REPORT

March 26, 2007

Page 1 of 2

Mr. President:

We, your committee on **Taxation** recommend that **Senate Bill 550** (first reading copy -- white) **do pass as amended.**

Signed: _____

A handwritten signature in black ink, appearing to read "Elliott", written over a horizontal line.

Senator Jim Elliott, Chair

And, that such amendments read:

1. Title, line 11.

Following: "7-3-157,"

Insert: "7-3-158,"

2. Page 5, line 20 through line 23.

Strike: subsection (3) in its entirety

Renumber: subsequent subsection

3. Page 6, line 10.

Insert: "Section 11. Section 7-3-158, MCA, is amended to read:

"7-3-158. Transition provisions affecting personnel. (1)
The members of the governing body holding office on the date the new plan of government is adopted by the electors of the local government continue in office and in the performance of their duties until the governing body authorized by the plan has been elected and qualified, ~~whereupon the prior governing body is abolished.~~

(2) An officer, including a member of the governing body, elected under an existing form of government or plan of government continues to hold office under a new form of government or change to a plan of government if the new form or plan continues to have that office, whether the new officer is to be elected or appointed. A successor may be elected or appointed, as appropriate, to fill the office at the end of the term for which the holdover officer was elected.

~~(2)(3)~~ All other employees holding offices or positions, ~~whether elective or appointive,~~ under the government of the county or municipality continue in the performance of the duties of their respective offices and positions until provisions are

Committee Vote:

Yes 11, No 0

Fiscal Note Required _____

Handwritten initials "KA" in black ink, written below the "Fiscal Note Required" line.

641311SC.ssc

made for the performance or discontinuance of the duties or the discontinuance of the offices or positions.

~~(3)~~(4) A charter or a petition proposing an alteration to an existing form of local government change in a form of government or a plan of government may provide that existing elected officers ~~shall~~ of an office that is abolished may continue in office until the end of the term for which they were elected or may provide that the existing elected officers ~~shall~~ be retained as local government employees until the end of the term for which they were elected, and their salaries may not be reduced.""

Renumber: subsequent sections

4. Page 7, line 6.

Following: "funding"

Insert: ", not to exceed (insert dollar or mill amount),"

5. Page 7, line 10.

Following: "funding"

Insert: ", not to exceed (insert dollar or mill amount),"

6. Page 8, line 11.

Strike: "not to exceed 1 mill"

Strike: "up to 1 mill"

Insert: "mills"

7. Page 10, line 8.

Following: "7-3-158"

Strike: "(3)"

Insert: "(4)"

- END -

COMMITTEE FILE COPY

TABLED BILL

The **SENATE TAXATION COMMITTEE** TABLED **SB 61**, by motion, on **Monday, March 26, 2007**.

Lois O'Connor

(For the Committee)

KJ

(Secretary of the Senate)

(Time) *1:30* (Date) *26*

March 26, 2007

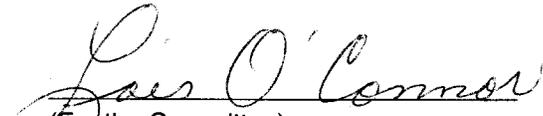
Lois A. O'Connor, Secretary

Phone: 444-4772

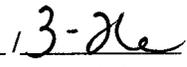
COMMITTEE FILE COPY

TABLED BILL

The **SENATE TAXATION COMMITTEE** TABLED **SB 268**, by motion, on **Monday, March 26, 2007**.


(For the Committee)


(Secretary of the Senate)


(Time) (Date)

March 26, 2007

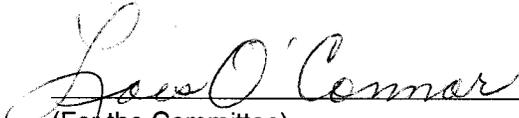
Lois A. O'Connor, Secretary

Phone: 444-4772

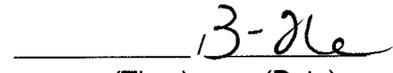
COMMITTEE FILE COPY

TABLED BILL

The **SENATE TAXATION COMMITTEE** TABLED **SB 559**, by motion, on **Monday, March 26, 2007**.


(For the Committee)


(Secretary of the Senate)


(Time) (Date)

March 26, 2007

Lois A. O'Connor, Secretary

Phone: 444-4772

**MONTANA STATE SENATE
2007 LEGISLATURE**

TAXATION

ROLL CALL VOTE

DATE 3-26-07 BILL NO. SB-559 NUMBER _____

MOTION: TABIE
Passed 7-4 RC Vote

NAME	AYE	NO
SEN. JERRY BLACK (R)	✓	✓
SEN. JEFF ESSMANN (R)	✓	✓
SEN. KELLY GEBHARDT (R)	✓	✓
SEN. KIM GILLAN (D)	✓	✓
SEN. DAN HARRINGTON (D)		✓
SEN. CHRISTINE KAUFMANN (D)		✓
SEN. SAM KITZENBERG (D)		✓
SEN. JIM PETERSON (R)	✓	✓
SEN. TRUDI SCHMIDT (D)		✓
SEN. ROBERT STORY (R)	✓	✓
SEN. JIM ELLIOTT (D) CHAIRMAN	✓	✓
	7	4

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SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f) , a committee member may vote by proxy using a standard form.

PROXY VOTE

I, the undersigned, hereby authorize Senator Stony

to vote my proxy on any issue before the Senate Tasabon

_____ Committee

held on Monday, 2007.

SB 268 - Table - No
SB 400 - Provisions Yes
Amend Yes
As Amended Yes

Reconsider SB 105 - yes
SB 281 Populaceo amended - yes

SB 550 Do Pass? As Amended Yes

[Signature]
SENATOR
STATE OF MONTANA

SB 61 - Table Yes
SB 375 as amended Yes

SB 559 - Table - Yes

SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f) , a committee member may vote by proxy using a standard form.

PROXY VOTE

I, the undersigned, hereby authorize Senator Albright

to vote my proxy on any issue before the Senate Tax

_____ Committee

held on 3-26-07, 2007.

SB-268 Table yes
SB-375 Do Pass as amended - yes
SB-281 Do Pass as amended - yes
SB-559 Table yes
SB-550 Do Pass as amended - yes

Ken Bell
SENATOR
STATE OF MONTANA

SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f) , a committee member may vote by proxy using a standard form.

PROXY VOTE

I, the undersigned, hereby authorize Senator Elliott

to vote my proxy on any issue before the Senate Taxation

_____ Committee

held on 3-26-07, 2007.

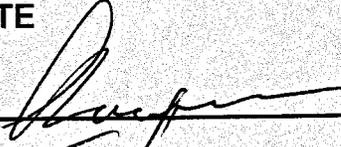
SB-268 Table yes
SB-281 Do Passes Amended - yes
SB-559 - Table NO
SB-550 - Do Passes Amended - yes

Judi Schmidt
SENATOR
STATE OF MONTANA

SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f), a committee member may vote by proxy using a standard form.

PROXY VOTE

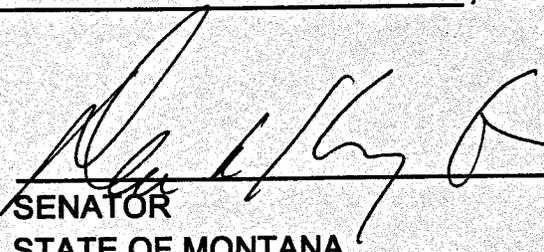
I, the undersigned, hereby authorize Senator 

to vote my proxy on any issue before the Senate Tarlton

_____ Committee

held on 3/26/07, 2007.

559 - No m motion to table
SB-SSO - yes Do pass as amend


SENATOR
STATE OF MONTANA

SENATE PROXY FORM

According to Senate Rule 30-70 (13) (f), a committee member may vote by proxy using a standard form.

PROXY VOTE

I, the undersigned, hereby authorize Senator Elliott

to vote my proxy on any issue before the Senate Taxation

_____ Committee
held on 3-26-07, 2007.

SB-559 Table No
SB-550 Yes - Do Pass as Amended

Sam Kutzbach
SENATOR
STATE OF MONTANA

Amendments to Senate Bill No. 210
1st Reading Copy

\$800

For the Senate Taxation Committee

Prepared by Lee Heiman
March 26, 2007 (12:20pm)

1. Title, line 4 through line 5.
Strike: "INCREASING" on line 4 through "INVESTMENTS;" on line 5
2. Title, lines 6 and 7.
Strike: "SMALL-BUSINESS CORPORATIONS"
Insert: "LIMITED LIABILITY PARTNERSHIPS, S. CORPORATIONS, OR
OTHER DISREGARDED ENTITIES"
3. Title, line 7 through line 8.
Strike: "A" on line 7 through "LEVEL" on line 8
Insert: "CERTAIN INCOME LEVELS"
4. Title, line 8.
Strike: "3-YEAR CARRYFORWARD"
Insert: "REFUND"
5. Title, line 9.
Strike: "SECTIONS 15-32-103 AND"
Insert: "SECTION"
6. Title, page 10.
Strike: the second "AND"
Insert: ", "
Following: the second "DATE"
Insert: ", AND A TERMINATION DATE"
7. Page 1, line 14 through line 28.
Strike: section 1 in its entirety
Renumber: subsequent sections
8. Page 2, line 3.
Strike: "75%"
Insert: "25%"
9. Page 2, line 4.
Strike: "space"
Strike: "or of major appliances"

10. Page 2, line 6.

Strike: "\$5,000"

Insert: "\$800"

11. Page 2, line 7.

Following: "(2)"

Insert: "(a)"

12. Page 2, line 8.

Strike: "150% of the federal poverty level"

Insert: "the amount established in subsection (2)(b)"

13. Page 2, line 9.

Strike: "100%"

Insert: "25%"

14. Page 2, line 10.

Strike: "space"

Strike: "or of major appliances"

15. Page 2, line 11.

Strike: "\$5,000"

Insert: "\$800"

16. Page 2.

Following: line 11

Insert: "(b) To be eligible for the credit allowed by this subsection (2), a single taxpayer may not have a Montana adjusted gross income in excess of \$11,280 and married couples filing jointly or separately on the same form may not have a Montana adjusted gross income in excess of \$14,590. The department, by November 1, of each year, shall multiply the income amounts in this subsection (2)(b) by the inflation factor for that year and round the product to the nearest \$10. The resulting adjusted income is effective for that tax year and must be used in determining the eligibility for the credit allowed by this subsection (2)."

17. Page 2, lines 12 and 13.

Strike: "small business corporation, as defined in 15-30-1101,"

Insert: "limited liability partnership, S. corporation, or other disregarded entity"

Strike: "75%" on line 13

Insert: "25%"

18. Page 2, line 14.

Following: "attributes of a"

Insert: "residential rental"

19. Page 2, line 15.

Strike: "space"

Strike: "or of major appliances"

20. Page 2, line 16.

Strike: "\$10,000"

Insert: "\$800"

21. Page 2, line 17.

Strike: "not"

Strike: "more than one status"

Insert: "subsection (1), (2), or (3) but may be claimed under only one of those subsections"

22. Page 2, line 21.

Following: "(6)"

Insert: "The credits under subsections (1) and (3) may not exceed the taxpayer's tax liability."

Following: "credit"

Insert: "under subsection (2)"

23. Page 2, line 22.

Strike: line 22 in its entirety

Insert: "of the excess must be refunded to the taxpayer. The credit may be claimed even if the claimant has no taxable income.

(7) If the taxpayer is an S. corporation, the shareholders may claim a pro rata share of the tax credit. If the taxpayer is a partnership or disregarded entity, the credit may be claimed by the partners or members in the same proportion used to report the partnership's or entity's income or loss for Montana income tax purposes."

24. Page 2.

Following: line 27

Insert: "NEW SECTION. Section 4. {standard} Termination.

[This act] terminates January 1, 2010."

- END -

Amendments to Senate Bill No. 210
1st Reading Copy

\$800

For the Senate Taxation Committee

Prepared by Lee Heiman
March 26, 2007 (12:20pm)

1. Title, line 4 through line 5.
Strike: "INCREASING" on line 4 through "INVESTMENTS;" on line 5
2. Title, lines 6 and 7.
Strike: "SMALL-BUSINESS CORPORATIONS"
Insert: "LIMITED LIABILITY PARTNERSHIPS, S. CORPORATIONS, OR
OTHER DISREGARDED ENTITIES"
3. Title, line 7 through line 8.
Strike: "A" on line 7 through "LEVEL" on line 8
Insert: "CERTAIN INCOME LEVELS"
4. Title, line 8.
Strike: "3-YEAR CARRYFORWARD"
Insert: "REFUND"
5. Title, line 9.
Strike: "SECTIONS 15-32-103 AND"
Insert: "SECTION"
6. Title, page 10.
Strike: the second "AND"
Insert: ", "
Following: the second "DATE"
Insert: ", AND A TERMINATION DATE"
7. Page 1, line 14 through line 28.
Strike: section 1 in its entirety
ReNUMBER: subsequent sections
8. Page 2, line 3.
Strike: "75%"
Insert: "25%"
9. Page 2, line 4.
Strike: "space"
Strike: "or of major appliances"

Amendments to Senate Bill No. 400
1st Reading Copy

Requested by Senator Christine Kaufmann

For the Senate Taxation Committee

Prepared by Lee Heiman
March 26, 2007 (12:55pm)

1. Page 1, line 13.

Strike: "15%"

Insert: "10%"

2. Page 1, line 17.

Strike: "returns."

Insert: "forms. Married taxpayers filing separately on the same
form may allocate the credit between spouses."

- END -

Amendments to Senate Bill No. 552
1st Reading Copy

Requested by Senator Kelly Gebhardt

For the Senate Taxation Committee

Prepared by Lee Heiman
March 26, 2007 (12:26pm)

1. Title, line 4.

Strike: "\$300"

Insert: "\$100"

2. Title, line 5.

Following: "FIREFIGHTERS"

Insert: "AND EMERGENCY MEDICAL TECHNICIANS"

3. Page 1, line 11.

Strike: "\$300"

Insert: "\$100"

Following: "firefighter"

Insert: "or a volunteer emergency medical technician"

4. Page 1, line 14.

Following: "39-71-118"

Insert: "or an emergency medical technician as defined in 50-6-
202"

5. Page 1, line 16.

Following: "24"

Insert: ", or the same volunteer emergency medical service as
defined in 50-6-302"

6. Page 1, line 17.

Following: "19-17-108(3)"

Insert: "for firefighters or completed the number of training
hours prescribed by Montana state board of medical examiners
for emergency medical technicians"

7. Page 1, line 19.

Strike: "fire company"

Insert: "entity"

8. Page 1, line 20.

Following: "year"

Insert: "referred to in subsection (2)(a)"

9. Page 1, line 23.

Insert: "(5) A taxpayer may not claim a credit as both a

Amendments to Senate Bill No. 356
1st Reading Copy

Requested by Senator Jeff Essmann

For the Senate Taxation Committee

Prepared by Lee Heiman
March 26, 2007 (12:25pm)

1. Title, lines 5 and 6.

Following: "FROM" on line 5

Strike: "A" on line 5 through "MONTANA" on line 6

Insert: "AN"

2. Page 1.

Following: line 13

Insert: "(1) "Earned income" means income from wages, salaries, bonuses, commissions, and other income that is earned in the act of providing personal services as an employee or as an independent contractor."

Renumber: subsequent subsections

3. Page 1, line 14 through line 17.

Strike: "Montana institution" on line 14

Insert: "Institution"

Strike: ":" on line 14 through "(c)" on line 17

Following: "a" on line 17

Insert: "public or "

Strike: "located in Montana" on line 17

4. Page 1, line 24.

Strike: "a Montana"

Insert: "an"

5. Page 1, line 25.

Following: "taxes"

Insert: "on earned income"

6. Page 1, line 30.

Strike: "a Montana"

Insert: "an"

7. Page 2, line 2.

Strike: "a Montana"

Insert: "an"

8. Page 2.

Following: line 3

Insert: "(b) To qualify for a credit, in each year determined

under subsection (2)(a), the taxpayer must have received at least \$2,500 in earned income that year."

Renumber: subsequent subsection

9. Page 2, line 18.

Following: "program"

Insert: "and similar entities"

- END -

Amendments to Senate Bill No. 375
1st Reading Copy

For the Senate Taxation Committee

Prepared by Lee Heiman
March 26, 2007 (12:23pm)

1. Page 1, line 28.

Strike: "\$500"

Insert: "\$250"

- END -

Amendments to Senate Bill No. 281
1st Reading Copy

Requested by Senator Joe Balyeat

For the Senate Taxation Committee

Prepared by Jeff Martin
March 26, 2007 (1:55pm)

1. Page 4, line 26.

Following: "(9)"

Insert: "(a)"

2. Page 4.

Following: line 30

Insert: "(b) Married taxpayers filing a joint federal return who are allowed a deduction for qualified tuition and related expenses under section 222 of the Internal Revenue Code, 26 U.S.C. 222, and who file separate Montana income tax returns may claim the same amount of the deduction that is allowed on the federal return. The deduction may be split equally on each return or in proportion to each taxpayer's share of federal adjusted gross income."

- END -

Amendments to Senate Bill No. 550
1st Reading Copy

For the Senate Taxation Committee

Prepared by Lee Heiman
March 26, 2007 (12:32pm)

1. Title, line 11.

Following: "7-3-157,"

Insert: "7-3-158,"

2. Page 5, line 20 through line 23.

Strike: subsection (3) in its entirety

Renumber: subsequent subsection

3. Page 6, line 10.

Insert: "Section 11. Section 7-3-158, MCA, is amended to read:

"7-3-158. **Transition provisions affecting personnel.** (1)

The members of the governing body holding office on the date the new plan of government is adopted by the electors of the local government continue in office and in the performance of their duties until the governing body authorized by the plan has been elected and qualified, ~~whereupon the prior governing body is abolished.~~

(2) An officer, including a member of the governing body, elected under an existing form of government or plan of government continues to hold office under a new form of government or change to a plan of government if the new form or plan continues to have that office, whether the new officer is to be elected or appointed. A successor may be elected or appointed, as appropriate, to fill the office at the end of the term for which the holdover officer was elected.

~~(2)(3) All other employees holding offices or positions, whether elective or appointive, under the government of the county or municipality continue in the performance of the duties of their respective offices and positions until provisions are made for the performance or discontinuance of the duties or the discontinuance of the offices or positions.~~

~~(3)(4) A charter or a petition proposing an alteration to an existing form of local government change in a form of government or a plan of government may provide that existing elected officers shall of an office that is abolished may continue in office until the end of the term for which they were elected or may provide that the existing elected officers shall be retained as local government employees until the end of the term for which they were elected, and their salaries may not be reduced."~~

{ Internal References to 7-3-158:

7-3-121* 7-3-122* 7-3-124* 7-3-124*
7-3-154* 7-3-193 7-3-193* } "

Renumber: subsequent sections

4. Page 7, line 6.

Following: "funding"

Insert: ", not to exceed (insert dollar or mill amount),"

5. Page 7, line 10.

Following: "funding"

Insert: ", not to exceed (insert dollar or mill amount),"

6. Page 8, line 11.

Strike: "not to exceed 1 mill"

Strike: "up to 1 mill"

Insert: "mills"

7. Page 10, line 8.

Following: "7-3-158"

Strike: "(3)"

Insert: "(4)"

- END -