

Montana State Legislature

2013 Session

ADDITIONAL DOCUMENTS MAY INCLUDE THE FOLLOWING:

- **Business Report**
- **Roll Call - Attendance**
- **Standing Committee Reports**
- **Tabled Bills**
- **Fiscal Reports etc.**
- **Roll Call Votes**
- **Informational Items**
- **Witness Statements**
- **Any Documents; such as;**
 - * **Petitions if any.**
 - * **Any and all material handed end after the meeting ends.**

**The original is on file at the
Montana Historical Society
and may be viewed there.**

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BUSINESS REPORT
MONTANA SENATE
63rd LEGISLATURE - REGULAR SESSION
SENATE TAXATION COMMITTEE

Date: Friday, March 15, 2013
Place: Capitol

Time: 8:00 AM
Room: 405

BILLS and RESOLUTIONS HEARD:

EXECUTIVE ACTION TAKEN:

HB 195, Be concurred in.
SB 369, Do Pass.
SB 295, Tabled.
SB 208, Tabled.
SB 379, Tabled:



SEN. Bruce Tutvedt, Chair

MONTANA STATE SENATE
 ROLL CALL
 TAXATION
 COMMITTEE

DATE: March 15, 2013
Exe. Action -

NAME	PRESENT	ABSENT/ EXCUSED
Chairman Tutvedt	X	
Vice Chairman, Thomas	X	E
Senator Arthun	X	
Senator Barrett	X	
Senator Essman		E
Senator Jergeson	X	
Senator Kaufmann	X	
Senator Malek	X	
Senator Peterson	X	
Senator Phillips	X	
Senator Taylor	X	E
Senator Wittich		E

12 Committee Members



SENATE STANDING COMMITTEE REPORT

March 15, 2013

Page 1 of 1

Mr. President:

We, your committee on **Taxation** recommend that **House Bill 195** (third reading copy -- blue) be **concurred in as amended.**

Signed: _____

Handwritten signature of Senator Bruce Tutvedt in cursive.

Senator Bruce Tutvedt, Chair

To be carried by Senator Bruce Tutvedt

And, that such amendments read:

1. Page 1, line 12.

Strike: "Contiguous parcels"

Insert: "Any parcel"

Strike: "qualify"

Insert: "qualifies"

2. Page 1, line 20.

Strike: "PARCELS"

Insert: "parcel"

3. Page 1, line 23.

Strike: "PARCELS HAVE"

Insert: "parcel has"

- END -

Committee Vote:

Yes 10, No 0

Fiscal Note Required

HB0195001SC13695.swr



SENATE STANDING COMMITTEE REPORT

March 15, 2013

Page 1 of 4

Mr. President:

We, your committee on **Taxation** recommend that **Senate Bill 369** (first reading copy -- white) **do pass as amended.**

Signed: _____

Senator Bruce Tutvedt, Chair

And, that such amendments read:

1. Title, page 1, line 7.

Following: "SALE"

Insert: "AT THE REQUEST OF THE LESSEE OR IMPROVEMENT OWNER"

2. Title, page 1, line 10.

Following: "SALE;"

Insert: "EXEMPTING THE SALE OF CABIN OR HOME SITE LOTS FROM THE PROVISIONS OF TITLE 75, CHAPTER 1, PARTS 1 THROUGH 3; PROVIDING RULEMAKING AUTHORITY;"

3. Page 1, line 11.

Strike: the first "AND"

Following: "77-2-318,"

Insert: "AND 77-2-363,"

4. Page 2, line 19.

Following: the first "front"

Insert: ", except that any former cabin or home sites proposed for sale or sold by the board may possess a width less than 125 feet"

5. Page 3, line 2.

Strike: "all"

Insert: "those lands that were"

Strike: ":"

Insert: "on [the effective date of this act], at the request of a

Committee Vote:

Yes 9, No 0

Fiscal Note Required

lessee or an improvement owner and with the consent of any mortgagee or other owner of an interest in the cabin or home site improvements, only if the requested sale is consistent with the board's constitutional fiduciary duty of attaining full market value and with the provisions of this part and if the sale is approved by the board."

6. Page 3, line 3 through line 7.

Strike: subsections (i), (ii), and (iii) in their entirety

7. Page 3, line 12 through line 14.

Strike: subsection (iii) in its entirety

8. Page 3, line 28.

Strike: "4"

Insert: "5"

9. Page 3, line 29.

Insert: "Section 4. Section 77-2-363, MCA, is amended to read:

"77-2-363. Land banking land sales and limitations -- sale preparation costs. (1) (a) The board may not cumulatively sell or dispose of more than 250,000 acres of state land. Seventy-five percent of the acreage cumulatively sold must be isolated parcels that do not have a legal right of access by the public. At any one time during the life of the land banking process, the board may not sell more than 20,000 acres of state land unless the board has acted to use the revenue from that land to make purchases pursuant to 77-2-364.

(b) The estimated fair market value must be determined by a Montana-licensed and Montana-certified appraiser.

(2) (a) A person bidding to purchase state land offered for sale shall 20 days prior to the day of auction deposit with the department a bid bond in the form of a certified check or cashier's check drawn on any Montana bank equal to at least 20% of the minimum sale price specified by the department pursuant to 77-2-323(1) to guarantee the bidder's payment of the purchase price. Bid bonds submitted to secure a bid upon a parcel formerly leased as a cabin or home site need only be equal to 5% of the minimum sale price as specified by the department.

(b) If the current lessee of the land to be sold has initiated the sale as authorized by 77-2-364, the lessee may cancel the sale by giving notice to the department at least 10 days prior to the day of the auction. When the sale is canceled by the lessee, the lessee shall pay the costs incurred by the department for the preparation of the sale, including any costs incurred for preparation of documents required by 75-1-201.

(c) The department shall retain the bid bond of the successful bidder and shall return the bid bonds of the unsuccessful bidders. If the successful bidder fails to comply

with the terms of the sale for any reason, the successful bidder's bid bond must be forfeited and credited to the interest and income account of the proper trust.

(3) Except for a sale that is initiated by the lessee of the parcel of land proposed for sale, prior to the proposed sale of any parcel of state land under the land banking process, the board shall give 60 days' notice of the proposed sale to the lessee of the parcel to allow the lessee sufficient time to determine whether the lessee wishes to propose an exchange of the land to the board.

(4) For a sale initiated by the board or the department, the lessee of the land must be afforded all the rights and privileges to match the high bid, as provided in 77-2-324.

(5) (a) ~~When~~ Except as provided in subsection (6), when the lessee has initiated a sale of land under this section, the lessee shall remit to the department the estimated costs of preparing the parcel for sale, including but not limited to appraisals, cultural surveys, environmental review pursuant to Title 75, chapter 1, parts 1 through 3, and land surveys, if necessary. Payment must be made within 10 days after the board has provided preliminary approval for the sale of the parcel.

(b) If the parcel is sold to the lessee, the funds remitted for the costs of the sale must be applied to the actual costs at closing. If the parcel is sold to a party other than the lessee, the funds remitted by the lessee must be refunded to the lessee and actual costs of preparing the parcel for sale must be assessed to the purchaser at closing.

(6) For the sale of a parcel formerly leased as a cabin or home site:

(a) the department shall assume the cost of the land survey;
and

(b) the sale is exempt from the provisions of Title 75, chapter 1, parts 1 through 3."

Renumber: subsequent sections

10. Page 3, line 30.

Following: "improvements"

Insert: "-- rulemaking"

11. Page 4, line 3.

Following: "land"

Insert: "and the value of any necessary access easement across existing state lands from the nearest public road. The appraisal to determine these values must be based upon comparable sales of nearby existing properties with the hypothetical condition that the state parcel to be sold is accessible for all lawful purposes. The appraisal must determine the raw undeveloped value of the parcel and the value of the permanent and immovable improvements"

12. Page 4, line 18.

Strike: "The"

Insert: "If the lessee consents to the terms and conditions of the proposed sale and the valuation of permanent and immovable improvements, the"

13. Page 4, line 25.

Following: "residence"

Insert: "that sits on a permanent foundation"

14. Page 4, line 26.

Following: "structures"

Insert: "that sit on a permanent foundation"

15. Page 4, line 27.

Following: "cabins"

Insert: "that sit on a permanent foundation"

16. Page 5, line 3.

Insert: "(4) The board may adopt rules to implement the provisions of this section."

17. Page 5, line 8.

Strike: "4"

Insert: "5"

18. Page 5, line 9.

Strike: "4"

Insert: "5"

- END -

BILL TABLED NOTICE

SENATE TAXATION COMMITTEE

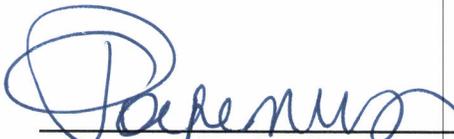
The SENATE TAXATION COMMITTEE TABLED

SB 208 - Revise tax laws related to water's edge elections - Sen. Dick Barrett
SB 295 - Eliminate oil & gas "tax holiday" and provide money for impacts and renewables - Sen. Christine Kaufmann
SB 379 - Revise income tax laws - Sen. Christine Kaufmann

by motion, on **Friday, March 15, 2013** (PLEASE USE THIS ACTION DATE IN LAWS BILL STATUS).



(For the Committee)



(For the Secretary of the Senate)

1:30 / 3/19
(Time) (Date)

March 19, 2013 (1:27pm)

Charlene Rich, Secretary

Phone: 444-4618

MONTANA STATE SENATE ROLL CALL VOTE

TAXATION COMMITTEE

DATE: March 15 2013

BILL NO: 295 MOTION: _____
amendment 29506

NAME	AYE	NAY	PROXY
Vice Chair Thomas		X	X
Senator Arthun		X	
Senator Barrett	X		
Senator Essmann		X	X
Senator Jergeson	X		
Senator Kaufmann	X		
Senator Malek	X		
Senator Peterson		X	
Senator Phillips	X		
Senator Taylor		X	
Senator Wittich		X	X
Chairman Tutvedt		X	

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12 Committee Members

Vote: _____

MONTANA STATE SENATE ROLL CALL VOTE

TAXATION COMMITTEE

DATE: March 15 2013

BILL NO: 295 amendment 502 MOTION: _____

NAME	AYE	NAY	PROXY
Vice Chair Thomas		X	
Senator Arthun		X	
Senator Barrett	X		
Senator Essmann		X	E
Senator Jergeson	X		
Senator Kaufmann	X		
Senator Malek	X		
Senator Peterson		X	
Senator Phillips	X		
Senator Taylor		X	
Senator Wittich		X	X
Chairman Tutvedt		X	

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12 Committee Members

Vote: _____

MONTANA STATE SENATE ROLL CALL VOTE

TAXATION COMMITTEE

DATE: March 15 2013

BILL NO: 295 MOTION: failed
amendment 29505

NAME	AYE	NAY	PROXY
Vice Chair Thomas		X	
Senator Arthun		X	
Senator Barrett	X		
Senator Essmann		X	X
Senator Jergeson	X		
Senator Kaufmann	X		
Senator Malek	X		
Senator Peterson		X	
Senator Phillips	X		
Senator Taylor		X	
Senator Wittich		X	X
Chairman Tutvedt		X	

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12 Committee Members

Vote: _____

MONTANA STATE SENATE ROLL CALL VOTE

TAXATION COMMITTEE

DATE: March 15 2013
01:19:06

BILL NO: 295 MOTION: to table SB295
Sen. Kaufmann as amended once

NAME	AYE	NAY	PROXY
Vice Chair Thomas	X		
Senator Arthun	X		
Senator Barrett		X	
Senator Essmann	X		X
Senator Jergeson		X	
Senator Kaufmann		X	
Senator Malek		X	
Senator Peterson	X		
Senator Phillips		X	
Senator Taylor	X		
Senator Wittich	X		X
Chairman Tutvedt	X		

12 Committee Members

Vote: _____

MONTANA STATE SENATE ROLL CALL VOTE

TAXATION COMMITTEE

DATE: March 15 2013

BILL NO: 208 MOTION: tabled

NAME	AYE	NAY	PROXY
Vice Chair Thomas	X		
Senator Arthun	X		
Senator Barrett		X	
Senator Essmann	X		X
Senator Jergeson	X	X	
Senator Kaufmann		X	
Senator Malek		X	
Senator Peterson	X		
Senator Phillips		X	
Senator Taylor	X		
Senator Wittich	X		X
Chairman Tutvedt	X		

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12 Committee Members

Vote: _____

MONTANA STATE SENATE ROLL CALL VOTE

TAXATION COMMITTEE

DATE: March 15 2013

BILL NO: _____ MOTION: adjourn / Sen. Jergeson

NAME	AYE	NAY	PROXY
Vice Chair Thomas		X	
Senator Arthun		X	
Senator Barrett		X	
Senator Essmann		X	X
Senator Jergeson	X		
Senator Kaufmann	X		
Senator Malek	X		
Senator Peterson		X	
Senator Phillips		X	
Senator Taylor		X	
Senator Wittich		X	X
Chairman Tutvedt		X	

12 Committee Members

Vote: _____

MONTANA STATE SENATE ROLL CALL VOTE

TAXATION COMMITTEE

DATE: March 15 2013

BILL NO: 280 MOTION: Do Pass / Sen. Barrett
amendment 28001

NAME	AYE	NAY	PROXY
Vice Chair Thomas		X	
Senator Arthun		X	
Senator Barrett	X		
Senator Essmann		X	X
Senator Jergeson	X		
Senator Kaufmann	X		
Senator Malek	X		
Senator Peterson		X	
Senator Phillips	X		
Senator Taylor		X	
Senator Wittich		X	E
Chairman Tutvedt		X	

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12 Committee Members

Vote: _____

MONTANA STATE SENATE ROLL CALL VOTE

TAXATION COMMITTEE

DATE: March 15 2013

BILL NO: 379 MOTION: Sen. Kaufmann Do Pass
as amended

NAME	AYE	NAY	PROXY
Vice Chair Thomas		X	
Senator Arthun		X	
Senator Barrett	X		
Senator Essmann		X	X
Senator Jergeson	X		
Senator Kaufmann	X		
Senator Malek	X		
Senator Peterson		X	
Senator Phillips	X		
Senator Taylor		X	
Senator Wittich		X	
Chairman Tutvedt		X	

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12 Committee Members

Vote: _____

