SENATE COMMITTEE ON ASSESSMENT AND TAXATION 1983

	<u>Office</u>	<u>Phone</u>							
Chairman - Senator Paul "Bud" Burke	143-N	7370							
Vice Chairman - Senator Dan Thiessen	143-N	7363							
Members:									
Senator Jim Allen	128-S	7361							
Senator Charles Angell	355-E	7358							
Senator Bert Chaney	401-S	7365							
Senator Roy Ehrlich	138-N	7354							
Senator Leroy Hayden	458-E	7378							
Senator Mike Johnston	504-N	7389							
Senator Fred Kerr	143-N	7380							
Senator Don Montgomery	503-N	7371							
Senator Bill Mulich	136-N	7357							
Staff:									
Tom Severn, Legislative Research Dept.	545-N	4138							
Wayne Morris, Legislative Research Dept.	545-N	7878							
Don Hayward, Revisor's Office	310-S	5288							
Ruth Kennedy, Secretary	143-N	7370							

SENATE ASSESSMENT AND TAXATION COMMITTEE

ATTENDANCE RECORD

	JAI	√,	H W		FEB	1983										
DATE:	12	/ 00	25	26	2		4	7	8	9	10	//	<i>j4</i>	/5	16	17
BURKE, Chairman																
THIESSEN, V. Chairman	A Exc.															
ALLEN									A Exc.							
ANGELL				,							A Exc.				and the second s	
CHANEY												A Eyc				
EHRLICH	e en						A Exc.									
HAYDEN									again an Changaigh ann an Aire Changaigh ann an Aire Changaigh ann an Aire Changaigh ann an Aire Changaigh ann							
JOHNSTON	e proportion de la company												AExc	A Exa.		
KERR																
MONTGOMERY																
MULICH										AFYC			A	A Exa	A,c	

ATTENDANCE SHEET

SENATE COMMITTEE

ON

ASSESSMENT AND TAXATION

1983

MARCH

e i Vira materialistica i indicata	15 VIII COLOR	10-1:40	22		11 am	4:40	11am	1 pm	11am	2:30		11 am	5:30				
DATE:	18	21	22	23	24	24	25	25	28	28	<u>navanen en d</u>	2	2	3	4	7	10
BURKE, Chairman	A Exc						- Table Transact Products			an garatenan zeroziok	- AND AND AND A STATE OF THE ST		and all freeze worth of house	and the same of th		ኃኒስቲ ውስታ ለ ከ ቅሃርት የአርብ ዜደኛ	Serve ann desposate process.
THIESSEN, V. Chairman								and the second of the second o	~~		Security Security		·			-vresotmannosma	The same of the sa
ALLEN											The state of the s					ense po travello Galesia	marke room limited
ANGFLL	A Exc												CO V CONTROL	and the state of t	Calles Competer	Constitutive and the	etorias, vi nasionalia
CHANEY		ese commat	en in de la companya	1 (San	sederal seed a									THE PROPERTY OF THE PROPERTY O	armana la var	en	A Exc.
EHRLICH	and the second second second second		#####################################	i 2 No contribution									A Exc.		a same sa	The second section of the second section of the second section of the second section of the second s	Organis sanar (1906)
HAYDEN	uraning the second	SUBSTITUTE OF STREET		A CONTRACTOR OF THE CONTRACTOR	ing and the second		8€ 06€00€04.03€										A Exe,
JOHNSTON	A	er de commenten	1.15 1.14 1.15 1.15 1.16						est i Declination								A Ext
KERR .									A Exc	,							
MONTGOMERY	A																

MULICH

SENATE COMMITTEE ON ASSESSMENT AND TAXATION ATTENDANCE SHEET 1983

	MARC	2 H		dense course or a constant of the second		1983							***			
	11 am		II am	am	2pm	11am	Kami		11am	4:15	11am	4:45		Pan	5pm	11420
DATE:	14			17	17	18	21	22	23	23	24	24	25	28	22	29
BURKE, Chairman																
THIESSEN, V. Chairman						,										
ALLEN																
ANGELL				A Exc.				A Exc.								
CHANEY																
EHRLICH														o de mande de la composição de la compos		
HAYDEN										and a second second second second						
JOHNSTON																
KERR .																
MONTGOMERY																
MULICH																

SENATE COMMITTEE ON ASSESSMENT AND TAXATION

ATTENDANCE SHEET

SENATE	
COMMITTEE	
_	
ON ASSESSMENT A	
AND	
TAXATION	

SHEET

MARC	.H	APR	12				1983	A CENTRAL IN WHITE CONTROL						
DATE:	31	4	5	12:10	3:50	2/				nero e rimeramento per		ALL CARONE		
BURKE, Chairman		A Exc.										and the state of t	Mandagan spece	
THIESSEN, V. Chairman				·										
ALLEN				AEIC	Exa,								85 1720° C 100° V 100°	
ANGELL				A Erc						`				
CHANEY		A Exc.		AEN										
EHRLICH			TO THE PARTY OF TH	A Exc.				·						
на урель на доборов на доборов на применения на применени		Α εν:	A Evc.	A	A Exc.									
JOHNSTON	200737			AEIC	A. E12-								September Settle State September 50.	
KERR .	A Exc.													
MONTGOMERY		A			AEYCI									
MULICH		A												

INDEX

	INDEX		Committee
Bill No.	<u>Title</u>	Hearing	Committee Action
15	<pre>Inheritance tax; property transferred in contemplation of death; Proposal #3</pre>	1-12-83 1-18-83	BP 1-18-83
16	Use valuation of property for inheritance tax purposes.	1-12-83 1-18-83	BP 1-18-83
47 Kerr	Property taxation; classifying and pro- viding for valuation of farm machinery and equipment and aircraft.	1-26-83 2-4-83 2-7-83	
67 Steineger	Severance tax on oil and gas.	2-21-83 2-22-83 2-23-83 2-24-83	BNP 2-25-83
68 Steineger	Processing tax on natural gas liquids.	3-3-83	BNP 3-4-83
69 Steineger	Exemption of food from state sales tax.		
70 Steineger	Income tax deduction for accelerated depreciation for business property disallowed.	3-4-83	BNP 3-4-83
71 Steineger	Income tax rates increased.	3-4-83	To exempt committee 3-4-83
97 Francisco	Bingo gross receipts tax increased.	2-8-83 2-9-83	
100 Francisco	Collection of sales tax on motor vehicles by county treasurer.		
118 Ehrlich	Service programs for the elderly; tax levy.	2-10-83	BP 2-11-83
119 Duncan	Notice of issuance of revenue bonds by cities and counties filed with board of tax appeals.	2–16–83	BP 2-16-83
137 Chaney	Itemized or standard deduction for individual income taxpayers optional.	2-17-83	Failed to pass 3-4-83
144 Kerr	Solar energy income tax credit qualifications; extension of applicability.	2-15-83	BPA 2-18-83
166 Ehrlich	Valuation of motor vehicles for taxation.	2-18-83	BPA 2-18-83
171 Hein	Severance tax on oil and gas.	2-21-83 2-22-83 2-23-83 2-24-83	BNP 2-25-83
180 Mulich	Income tax credit for mileage expense in delivering food.	3-2-83	Amended, Failed to pass 3-4-83
181 Angell	Appraisal-assessment ratio study.	3-1-83	BPA 3-7-83 Rereferred 3-9-83
183 Doyen	Distribution of sample packages of cigarettes.	3-2-83	BPA 3-7-83

Bill No.	Title	Hearing	Committee Action
198	Registration of automatic amusement	3-7-83	ACCIOII
Chaney	devices.	J- 1 - 05	
200 Thiessen	Property tax exemption for IRB projects repealed.		
201 Thiessen	Property tax exemption for household goods and personal effects removed.		
202 Thiessen	State property tax imposed on money, notes and other evidence of debt.		
203 Thiessen	Property tax exemption for livestock.		·
220 Steineger	Valuation of railroad property for property taxation purposes.	3-3-83	Failed to pass 3-7-83
241 Hess	Pledging revenues from countywide and city retailers' sales taxes.	3-7-83	
267 Sub. Doyen	Severance tax on oil and gas.	2-21-83 2-22-83 2-23-83 2-24-83	BPA 2-25-83
274	Sales tax exemption for transmission line construction services.		
275	Statewide reappraisal of property; aggregate levy limit on taxing subdivisions.	3-1-83	BPA 3-2-83
382	State retailers' sales tax collection; liability of collector.	2-28-83	BPA 2-28-83
383	Enforcement of income tax return filing requirements.	2-28-83	BPA 2-28-83
384	Collection of delinquent taxes.	2-28-83	BPA 2-28-83
385	Exemption from liquor gallonage tax to bring 2 liters of liquor, wine or beer into state.		
386	Taxation of gain from corporation liquidations.	2-28-83	Amended 3-16-83
387 Reilly	Definition of employee for withholding tax purposes.	3-16-83	
410	Repeal of city or countywide retailers' sales tax.	3-22-83	BPA 3-22-83
1604 Kerr	Classification of farm machinery and equipment, commercial machinery, air-craft, etc. for property taxation.	1-26-83 2-4-83	Failed to pass 2-9-83
1607 Steineger	Constitutional amendment; classification of property for taxation purposes.	3-10-83 3-14-83	
1614	Modifying rules and regulations of Dept. of Revenue concerning solar energy incentives.	3-16-83	BPA 3-29-83

			Committee
Bill No.	Title	<u>Hearing</u>	<u>Action</u>
1617	Constitutional amendment removing property tax exemption for household goods and personal effects.		
1619	Constitutional amendment; classification property for taxation purposes.	3-10-83 3-14-83 3-17-83 3-24-83	Amended 3-23-83
2011	Redemption period of real estate sold for delinquent taxes. Proposal #25	3-17-83	Amended; BNP 3-18-83
2016	Aggregate tax levy limitations on cities and counties. Proposal #2	3-17-83	BP 3-29-83
2017 Sub.	Adjustment to assessed valuation of tax- ing subdivisions for debt limit purposes.	3-22-83	BP . 3-22-83
2018	Annual renewal of property tax exemptions abolished. Proposal #2	3-22-83	BP 3-22-83 Rereferred BPA 3-29-83
2020	Alternative fund and aggregate levy limits of certain taxing subdivisions prescribed. Proposal #2	4-7-83	BP 4-7-83
2021	Levy of taxes to offset loss of intan- gible tax revenues; exemption from aggregate levy limits. Proposal #5	2-14-83	BP 3-15-83
2023	Gross earnings tax by local units of government; enforcement and administration. Proposal #5.	2-14-83	BPA 3-15-83
2036	Oil and gas property assessment, late filing penalties.	3-18-83	BP 3-18-83
2037	Apportionment of valuation and taxes of divided real property.	3-18-83	BP 3-18-83
2045	Solar energy system tax credit appli- cability extended.	3-21-83	BP 3-29-83
2047	Taxation of motor vehicles changing tax situs.	3-15-83	BP 3-17-83
2054	Valuation of motor vehicles for budget- ary and aggregate tax levy limit purposes.	3-15-83	BP 3-15-83
2058 Friedeman	Dormant judgments on delinquent personal property taxes.	3-29-83	BP 3-29-83 Referred, Judiciary
2106	Cigarette tax increase.	4-21-83	BPA 4-21-83
2124 Braden	Motor vehicles of school districts exempted from motor vehicle tax.	3-15-83	BP 3-15-83
2154	Tax situs of sales of services for local sales tax purposes.	3-25-83 3-28-83	BPA 3-31-83; Rereferred, BPA 4-5-83
2166	Regional library system; mill levy increase.	3-21-83	BP 3-28-83
2207 Branson	Tax levy authorization for service programs for the handicapped.	3-25-83	BP 3-28-83

Bill No.	Title	<u>Hearing</u>	Committee Action
2216	Effective date of local retailers' sales taxes.	3-23-83	BP 3-23-83
2217	Maintenance of tax refund funds.	3-23-83	BP 3-23-83
2469	Certificates of value required of public utilities, when.	3-24-83 3-31-83	Amended 3-29-83 Rereferred BPA 4-5-83
2498	Enterprise zone; designation and tax incentives.	3-24-83	BPA 3-28-83 Rereferred BPA 4-5-83