

Approved: April 6, 1994
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:10 a.m. on March 24, 1994 in Room 519-S of the Capitol.

Members present: Senator Langworthy, Senator Tiahrt, Senator Martin, Senator Bond, Senator Corbin, Senator Hardenburger, Senator Lee, Senator Reynolds, Senator Sallee, Senator Wisdom

Committee staff present: Tom Severn, Legislative Research Department
Chris Courtwright, Legislative Research Department
Bill Edds, Revisor of Statutes
Don Hayward, Revisor of Statutes
Elizabeth Carlson, Committee Secretary

Conferees appearing before the committee: None

Others attending: See attached list

APPROVAL OF MINUTES

Senator Sallee moved to approve the minutes of March 22, 1994. The motion was seconded by Senator Reynolds. The motion carried.

DISCUSSION AND ACTION ON BILLS PREVIOUSLY HEARD

HB 2774--PROPERTY TAX EXEMPTION FOR LEASED PROPERTY USED FOR HEALTH OFFICER PURPOSES

Senator Lee moved to amend HB 2774 on page 1, line 30, to strike the word "county" and insert "any municipality or other political subdivision of the state". The motion was seconded by Senator Reynolds. The motion carried.

There was discussion by the committee about other amendments concerning charitable organizations and their exemptions but it was decided if amendments were needed, they could be made on the floor of the Senate.

Senator Reynolds moved to pass HB 2774 favorably as amended. The motion was seconded by Senator Hardenburger. The motion carried.

HB 2687--INCOME TAX CREDIT FOR DISABLED PERSONS ACCESSIBILITY TO CERTAIN BUILDINGS

There was discussion by the committee concerning whether this bill covered new and existing buildings and if it also applied to only the individual living in the dwelling. Staff said it covered existing buildings and rental property could be used.

Senator Martin moved to pass the bill favorably. The motion was seconded by Senator Lee.

Chairman Langworthy asked for discussion. Senator Bond said he would like to make an amendment to include statutory reference to insurance privilege tax.

Senator Martin withdrew his motion and Senator Lee withdrew the second.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S
Statehouse, at 11:10 a.m. on March 24, 1994.

Senator Bond moved to amend HB 2774 to provide the credit for insurance privilege tax. The motion was seconded by Senator Martin. The motion carried.

Senator Martin moved to pass HB 2774 favorably as amended. The motion was seconded by Senator Lee. The motion carried.

**HB 2888--TAXATION OF MOTOR VEHICLES, RECREATIONAL VEHICLES AND
MOTORIZED BICYCLES**

The committee said there is a problem with motor vehicle taxes but they felt **HB 2888** does not do enough for everyone. It was also mentioned that there has not been enough time to study the bill and it does need more study.

Senator Martin made a motion to recommend HB 2888 for an interim study. The motion was seconded by Senator Tiahrt. The motion carried.

Several members of the committee said the interim study should go beyond motor vehicle tax and the entire scope of taxes on real estate and property should be studied.

Senator Langworthy said she would like each member to submit to her any subjects to be recommended for interim study and the committee would meet again to review the recommendations prior to adjournment.

The meeting adjourned at 11:45 a.m.

DATE: March 24, 1994

[illegible]