

MINUTES OF MEETING - COMMITTEE ON TAXATION - 56TH ASSEMBLY SESSION

March 9, 1971

PRESENT: Kean, Swallow, Lingenfelter, May, Smalley, Glaser, Smith

GUESTS: Mr. Knisley, Ashworth, Mrs. Hawkins

Chairman Kean convened meeting 8:05 a.m.

AB-191 - Grants authority to general improvement district to levy general property tax.

Mr. Smith said there were difficulties with the bill when more than one county involved in district. He did recommend the bill and moved the Committee Do Pass AB-191; Mr. Lingenfelter seconded; motion carried.

AB-444 - Provides for submission at next general election of question proposing including aircraft fuels under sales and use taxes and local school support tax.

Mr. Lingenfelter said aircraft owners already paid a great deal of tax for the up keep of airports. Mr. Kean said this may be an area that would generate a lot of tax revenue.

Mr. Glaser and Mr. Ashworth have similar bill in process of being drafted. It is a better bill. Mr. Smith moved to indefinitely postpone AB-444; Mr. Lingenfelter seconded; motion carried.

AJR-27, AJR-28, AJR-29 - Exempts certain items from Ad Valorem tax. Mr. Smith requested additional testimony on these resolutions from the Tax Commission and Mr. McDonald to determine exact amounts involved.

AB-59 - Increases special fuel tax. It was moved and seconded to indefinitely postpone AB-59; motion carried unanimously.

AB-309 - Provides county option tax on sand and gravel operations. Mr. Swallow moved AB-309 be indefinitely postponed; motion seconded and carried.

AB-45 - Requires county assessor to omit certain domestic animals from assessment roll. - Moved and seconded AB-45 be indefinitely postponed; motion carried.

AB-361 - Establishes minimal payments to incorporate towns from liquor and cigarette tax revenues. - Wednesday, March 10, hearing to consider substitute measure for replacement of AB-361.

AB-80, AB-112, AB-204 - exemptions to veterans, widows and orphans. - There will be one bill coming out to encompass all of these. Will hold these three until that time.

AJR-25 - Increased social security for aged. - This bill being re-written by Mr. Smith and Mrs. Frazzini.

AB-22 - Excludes federal excise tax in determining tax base for vehicle privilege tax. - The Committee felt passage of this bill would upset the tax structure and adversely effect the counties; Mr. Swallow objected to paying a tax on a tax. Mr. Smith said there were many such

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taxes. It was moved and seconded AB-22 be indefinitely postponed; motion carried.

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AB-625 - Imposes tax on execution in state of certain contracts for sale of real property. - Mr. Lingenfelter objected to this in that it may lead to imposing taxes on all property sales. Mr. Smith thought this might lead to reciprocity action by other states. Mr. Glaser said another measure was in the process that would impose a transaction fee on real estate sales.

It was moved and seconded AB-625 be indefinitely postponed; motion carried.

Mr. May and Mr. Glaser were appointed as a committee to come up with a replacement for AB-625.

I.D.

AB-546 - Modifies method used when assessing property for tax purpose. - There was discussion as to the intent of the bill. Miss Hawkins said her intent in introducing the bill was for multiple ownership property to be listed on the tax rolls by its recognizable name so that all tax payers are aware of the total amount of taxes paid on a particular property.

Mr. Swallow said he did not believe AB-546, as it is written, would accomplish the intent. It was moved and seconded AB-546 be indefinitely postponed; motion carried.

Mr. Smith discussed a number of proposed bills for consideration of introduction by the Committee. No action was taken on any of the bills.

Meeting adjourned.