

Approved _____
Date

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation

The meeting was called to order by Senator Fred A. Kerr at
Chairperson

11:00 a.m./~~p.m.~~ on March 24, 1987 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Chris Courtwright, Research
Don Hayward, Revisor's Office
Sue Pettet, Secretary to the Committee

Conferees appearing before the committee:

Rep. Joe Knopp

Chairman Kerr called the meeting to order and said the first item on the agenda was to have a hearing and possible action on House Bill 2251.

Rep. Joe Knopp, sponsor of the bill testified in support of it. He explained that the bill dealt with advance payments of child support. He told of an instance where an individual had made some advance payments through the court. When the person fell one month behind, the court ruled that the advance payments were considered a "gift", and he was considered in arrears on child support. This bill would specify that any amount paid through the clerk of the district court or court trustee which is paid in excess of that specified in the order of support and in excess of any amount past due shall be credited against support.

After committee discussion, Senator Mulich made the motion that H.B. 2251 be recommended favorably for passage. Senator Burke seconded. Motion carried.

(See latter part of minutes concerning reconsideration of H.B. 2251)

COMMITTEE DISCUSSION ON S.B. 362

Senate Bill 362 would provide for exemption of convents and related religious properties owned by a church or non-profit religious organization. The committee decided that since there were several cases pending concerning this issue they did not feel they wanted to take any action on the bill at this time. It was mentioned that exemptions of this type are difficult to write in that inadvertent loopholes are hard to avoid. It was noted that the main problems prompting introduction of the bill may be resolved by resolution of the pending cases.

COMMITTEE DISCUSSION ON HOUSE BILL 2140

House Bill 2140 would impose a tax on marijuana and controlled substances illegally acquired, possessed, transported, transferred or offered for sale.

After brief committee discussion, Senator Salisbury made the motion that H.B. 2140 be recommended favorably for passage. Senator Burke seconded the motion.

Senator Frey offered a substitute motion to amend H.B. 2140 by deleting sub-section "b" which is lines 146 through 149. Senator Salisbury seconded. Substitute motion carried.

Senator Frey made a motion to amend H.B. 2140 by deleting sub-section "b", and relettering sub-section "c" to "b". Senator Salisbury seconded. Motion carried.

Chairman Kerr stated that the Department of Revenue had requested an amendment

CONTINUATION SHEET

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation,
room 519-S, Statehouse, at 11:00 a.m./^{xx}p.m. on March 24, 1987.

beginning at the end of line 51 reading: "The weight of the marijuana or controlled substance includes all material, compound, mixture or preparation that is added to the marijuana or controlled substance." Senator Burke made the motion to adopt the amendment. Senator Mulich seconded. Motion carried.

In response to several questions, Chairman Kerr explained that the bill is a tax bill and is designed to be utilized in raising revenue. He said that the proposal could also be a tool for law enforcement concerning drug trafficking.

Senator Salisbury renewed her motion to recommend H.B. 2140 favorably for passage as amended. Senator Burke seconded. Motion carried.

RECONSIDERATION OF HOUSE BILL 2251

Senator Frey stated concern about the effects of the bill on the workload of the court clerks. He stated that he felt there would be considerable concern and confusion regarding when and how the clerks would pay child support payments, and if it would be considered child support or "gifts". He said that if someone would want to put aside a sum of money for support payments to be paid in increments, this would pose an imposition on the administration of the clerk's office.

Senator Karr said that having voted on the prevailing side of the motion to recommend H.B. 2251 favorable for passage that he moved that the action be reconsidered. Senator Salisbury seconded. Motion carried.

Senator Parrish made a motion that language be added that the recipient of the child support be notified if there was any amount in excess of the amount due that could be credited for future child support payments. Senator Burke seconded. Motion carried.

Senator Burke offered a conceptual motion that when an amount of money is received in excess of the monthly amount required it is paid in a lump sum. Senator Frey seconded.

After discussion, Senators Burke and Frey withdrew their motion and second on the amendment.

Senator Allen made a motion that the committee chairman request that the President of the Senate re-refer the bill to the Judiciary Committee. Senator Salisbury seconded. Motion carried.

Senator Mulich made a motion to accept the minutes of the March 23, 1987 meeting. Senator Montgomery seconded. Motion carried.

Meeting adjourned.