

IN THE HOUSE

APRIL 17, 1991

RECEIVED FROM SENATE.

SECOND READING, AMENDMENTS
CONCURRED IN.

APRIL 18, 1991

THIRD READING, AMENDMENTS
CONCURRED IN.

SENT TO ENROLLING.

REPORTED CORRECTLY ENROLLED.

1 *HOUSE* BILL NO. *1,008*
 2 INTRODUCED BY *Barbara Ann King Harding*
 3 *Connally Hatch*
 4 BY REQUEST OF THE LONG-RANGE BUILDING SUBCOMMITTEE

5
 6 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOCATING TO SEPARATE
 7 TRUST FUNDS THE COAL SEVERANCE TAX MONEY THAT WOULD BE
 8 DEPOSITED IN A NONEXPENDABLE TRUST FUND FOR PARKS
 9 ACQUISITION OR MANAGEMENT, PROTECTION OF WORKS OF ART IN THE
 10 STATE CAPITOL, AND OTHER CULTURAL AND AESTHETIC PROJECTS;
 11 ALLOWING THE EXPENDITURE OF COAL SEVERANCE TAX REVENUE FOR
 12 PARKS FOR 2 YEARS; AMENDING SECTION 15-35-108, MCA; AND
 13 PROVIDING EFFECTIVE DATES AND A TERMINATION DATE."

14
 15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

16 **Section 1.** Section 15-35-108, MCA, is amended to read:
 17 "15-35-108. (Temporary) Disposal of severance taxes.
 18 Severance taxes collected under this chapter must be
 19 allocated according to the provisions in effect on the date
 20 the tax is due under 15-35-104. Severance taxes collected
 21 under the provisions of this chapter are allocated as
 22 follows:

23 (1) To the trust fund created by Article IX, section 5,
 24 of the Montana constitution, 50% of total coal severance tax
 25 collections. The trust fund moneys shall be deposited in the

1 fund established under 17-6-203(5) and invested by the board
 2 of investments as provided by law.

3 (2) Starting July 1, 1987, and ending June 30, 1993,
 4 12% of coal severance tax collections are allocated to the
 5 highway reconstruction trust fund account in the state
 6 special revenue fund.

7 (3) Coal severance tax collections remaining after the
 8 allocations provided by subsections (1) and (2) are
 9 allocated in the following percentages of the remaining
 10 balance:

11 (a) 17.5% to the credit of the local impact account.
 12 Unencumbered funds remaining in the local impact account at
 13 the end of each biennium are allocated to the state special
 14 revenue fund for state equalization aid to public schools of
 15 the state.

16 (b) 30% to the state special revenue fund for state
 17 equalization aid to public schools of the state;

18 (c) 1% to the state special revenue fund to the credit
 19 of the county land planning account;

20 (d) 1 1/4% to the credit of the renewable resource
 21 development bond fund;

22 (e) 5% 0% to a nonexpendable trust fund for the purpose
 23 of parks acquisition or management ~~protection-of-works-of~~
 24 ~~art-in-the-state-capitol-and-other-cultural--and--aesthetic~~
 25 projects. Income from this trust fund shall be appropriated

1 as follows:

2 ~~(i) 1/3 for protection of works of art in the state~~
3 ~~capitol and other cultural and aesthetic projects, and~~

4 ~~(ii) 2/3 for the acquisition, development, operation,~~
5 ~~and maintenance of any sites and areas described in~~
6 ~~23-1-102;~~

7 (f) 1% to the state special revenue fund to the credit
8 of the state library commission for the purposes of
9 providing basic library services for the residents of all
10 counties through library federations and for payment of the
11 costs of participating in regional and national networking;

12 (g) 1/2 of 1% to the state special revenue fund for
13 conservation districts;

14 (h) 1 1/4% to the debt service fund type to the credit
15 of the water development debt service fund;

16 (i) 2% to the state special revenue fund for the
17 Montana Growth Through Agriculture Acc;

18 (j) 1.66% to a nonexpendable trust fund for the purpose
19 of protection of works of art in the state capitol and for
20 other cultural and aesthetic projects. Income from this
21 trust fund shall be appropriated for protection of works of
22 art in the state capitol and for other cultural and
23 aesthetic projects.

24 (k) beginning July 1, 1991, and ending June 30, 1993,
25 3.34% to a special revenue account to be used by the

1 department of fish, wildlife, and parks for parks;

2 ~~(j)(1)~~ all other revenues from severance taxes
3 collected under the provisions of this chapter to the credit
4 of the general fund of the state. (Terminates July 1,
5 1993--sec. 7, Ch. 541, L. 1983.)

6 15-35-108. (Effective July 1, 1993) Disposal of
7 severance taxes. Severance taxes collected under this
8 chapter must be allocated according to the provisions in
9 effect on the date the tax is due under 15-35-104. Severance
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11 allocated as follows:

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15 fund established under 17-6-203(5) and invested by the board
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18 allocation to the trust fund under subsection (1) are
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20 balance:

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23 the end of each biennium are allocated to the state special
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25 the state.

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6 trust fund shall be appropriated for protection of works of
7 art in the state capitol and other cultural and aesthetic
8 projects.

9 ~~{j}{k}~~ all other revenues from severance taxes
10 collected under the provisions of this chapter to the credit
11 of the general fund of the state."

12 NEW SECTION. Section 2. Transfer of funds. The board
13 of investments shall transfer one-third of the balance as of
14 June 30, 1991, of the nonexpendable trust fund created in
15 15-35-108(3)(e) to the nonexpendable trust fund created in
16 15-35-108(3)(j) for protection of works of art in the
17 capitol and for other cultural and aesthetic projects. The
18 remainder of the trust fund created in 15-35-108(3)(e) must
19 be used as provided in 15-35-108(3)(e).

20 NEW SECTION. Section 3. Effective date -- termination.
21 (1) [Sections 1 and 3] are effective July 1, 1991, and
22 [section 1] terminates June 30, 1993.

23 (2) [Section 2] is effective July 1, 1993.

-End-

STATE OF MONTANA - FISCAL NOTE
Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB1008, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:


An act allocating to separate trust funds the coal severance tax money that would be deposited in a nonexpendable trust fund for parks acquisition or management, protection of works of art in the state capitol and other cultural and aesthetic projects; allowing the expenditure of coal severance tax revenue for parks for two years; and providing effective dates and a termination date.

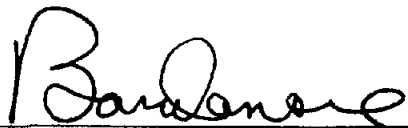
ASSUMPTIONS:

1. Total Receipts for the coal severance tax will be \$38,595,000 in FY92 and \$37,109,000 in FY93 (OBPP).

FISCAL IMPACT:

The proposal will not affect revenues, but will reallocate coal severance tax receipts (see FUND INFORMATION on page 2).


ROD SUNDSTED, BUDGET DIRECTOR 3-27-91
Office of Budget and Program Planning DATE


FRANCIS BARDANOUE, PRIMARY SPONSOR 3-28-91
Fiscal Note for HB1008, as introduced DATE
HB 1008

Fiscal Note Request, HB1008, as introduced

Form BD-15

Page 2

FUND INFORMATION: Coal Severance Tax

	<u>FY '92</u>			<u>FY '93</u>		
	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>	<u>Current Law</u>	<u>Proposed Law</u>	<u>Difference</u>
Art/Aesthetic Projects	\$0	\$243,457	\$243,457	\$0	\$234,084	\$234,084
Parks Account	0	489,848	489,848	0	470,987	470,987
General Fund	5,939,771	5,939,771	0	5,711,075	5,711,075	0
Conservation Districts	73,331	73,331	0	70,507	70,507	0
County Land Planning	146,661	146,661	0	141,014	141,014	0
Local Impact	2,566,568	2,566,568	0	2,467,749	2,467,749	0
Agricultural Growth	293,322	293,322	0	282,028	282,028	0
Public Schools	4,399,830	4,399,830	0	4,230,426	4,230,426	0
State Library	146,661	146,661	0	141,014	141,014	0
Renewable Resource	183,326	183,326	0	176,268	176,268	0
Parks Trust	733,305	0	(733,305)	705,071	0	(705,071)
Permanent Trust	19,297,500	19,297,500	0	18,554,500	18,554,500	0
Water Development	183,326	183,326	0	176,268	176,268	0
Highway Trust	<u>4,631,400</u>	<u>4,631,400</u>	<u>0</u>	<u>4,453,080</u>	<u>4,453,080</u>	<u>0</u>
TOTAL	\$38,595,000	\$38,595,000	\$0	\$37,109,000	\$37,109,000	\$0

LONG-RANGE EFFECTS OF PROPOSED LEGISLATION:

The proposal would, after the FY92-93 biennium, allocate the monies currently allocated to the parks acquisition trust (1.9% of coal severance tax receipts, under current law) to two separate nonexpendable trusts. The new trust for parks acquisition or management would receive, in the FY94-95 biennium and beyond, 1.2692% of the coal tax receipts. The trust for the protection of art and other aesthetic projects would receive 0.6308% of coal severance tax receipts.

HB 1008

APPROVED BY COMMITTEE
ON APPROPRIATIONS

HOUSE BILL NO. 1008

INTRODUCED BY BARDANOUE, THOPT, HARDING,

CONNELLY, HOCKETT

BY REQUEST OF THE LONG-RANGE BUILDING SUBCOMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT ALLOCATING TO SEPARATE TRUST FUNDS THE COAL SEVERANCE TAX MONEY THAT WOULD BE DEPOSITED IN A NONEXPENDABLE TRUST FUND FOR PARKS ACQUISITION OR MANAGEMENT, PROTECTION OF WORKS OF ART IN THE STATE CAPITOL, AND OTHER CULTURAL AND AESTHETIC PROJECTS; ALLOWING THE EXPENDITURE OF COAL SEVERANCE TAX REVENUE FOR PARKS FOR 2 YEARS; AMENDING SECTION 15-35-108, MCA; AND PROVIDING EFFECTIVE DATES AND A TERMINATION DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-35-108, MCA, is amended to read:

"15-35-108. (Temporary) Disposal of severance taxes.

Severance taxes collected under this chapter must be allocated according to the provisions in effect on the date the tax is due under 15-35-104. Severance taxes collected under the provisions of this chapter are allocated as follows:

(1) To the trust fund created by Article IX, section 5, of the Montana constitution, 50% of total coal severance tax collections. The trust fund moneys shall be deposited in the

fund established under 17-6-203(5) and invested by the board of investments as provided by law.

(2) Starting July 1, 1987, and ending June 30, 1993, 12% of coal severance tax collections are allocated to the highway reconstruction trust fund account in the state special revenue fund.

(3) Coal severance tax collections remaining after the allocations provided by subsections (1) and (2) are allocated in the following percentages of the remaining balance:

(a) 17.5% to the credit of the local impact account. Unencumbered funds remaining in the local impact account at the end of each biennium are allocated to the state special revenue fund for state equalization aid to public schools of the state.

(b) 30% to the state special revenue fund for state equalization aid to public schools of the state;

(c) 1% to the state special revenue fund to the credit of the county land planning account;

(d) 1 1/4% to the credit of the renewable resource development bond fund;

(e) 5% ~~0%~~ to a nonexpendable trust fund for the purpose of parks acquisition or management, ~~protection-of-works-of-art-in-the-state-capitol,~~ and other cultural and aesthetic projects. Income from this trust fund shall be appropriated

1 as follows:

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 5 ~~and maintenance of any sites and areas described in~~
 6 ~~23-1-102;~~

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 8 of the state library commission for the purposes of
 9 providing basic library services for the residents of all
 10 counties through library federations and for payment of the
 11 costs of participating in regional and national networking;

12 (g) 1/2 of 1% to the state special revenue fund for
 13 conservation districts;

14 (h) 1 1/4% to the debt service fund type to the credit
 15 of the water development debt service fund;

16 (i) 2% to the state special revenue fund for the
 17 Montana Growth Through Agriculture Act;

18 (j) 1.66% 1.667% to a nonexpendable trust fund for the
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 6 development bond fund;

7 (e) 5% ~~3.34%~~ 3.333% to a nonexpendable trust fund for
 8 the purpose of parks acquisition or management, ~~protection~~
 9 ~~of-works-of-art-in-the-state-capitol-and-other-cultural-and~~
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 21 (1) [Sections 1 and 3] are effective July 1, 1991, and
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-End-

SENATE STANDING COMMITTEE REPORT

Page 1 of 1
April 12, 1991

MR. PRESIDENT:

We, your committee on Finance and Claims having had under consideration House Bill No. 1008 (third reading copy -- blue), respectfully report that House Bill No. 1008 be amended and as so amended be concurred in:

1. Title, line 9.

Strike: "ACQUISITION OR"

2. Title, line 13.

Following: "PROVIDING"

Insert: "AN"

Following: "EFFECTIVE"

Strike: "DATES"

Insert: "DATE"

3. Page 2, line 23.

Following: "parks"

Strike: "acquisition or"

4. Page 3, line 4.

Following: "the"

Strike: "acquisition,"

5. Page 4, line 1.

Following: "parks for"

Strike: "parks"

Insert: "the development, operation, and maintenance of state parks and the stabilization and preservation of historic sites within the state park system"

6. Page 6, line 21.

Strike: "(1)"

Following: "["

Strike: "Sections 1 and 3"

Insert: "This act"

Following: "]"

Strike: "are"

Insert: "is"

7. Page 6, line 22.

Following: line 21

Insert: "the temporary version of"

8. Page 6, line 23.

Strike: subsection (2) in its entirety

Signed: _____

Judy H. Jacobson, Chairman

Sec. of Sen.

4-12-91 AC *SP 4/12*

SENATE
HB 1008

1 HOUSE BILL NO. 1008

2 INTRODUCED BY BARDANOUVE, THOFT, HARDING,

3 CONNELLY, HOCKETT

4 BY REQUEST OF THE LONG-RANGE BUILDING SUBCOMMITTEE

5
6 A BILL FOR AN ACT ENTITLED: "AN ACT ALLOCATING TO SEPARATE
7 TRUST FUNDS THE COAL SEVERANCE TAX MONEY THAT WOULD BE
8 DEPOSITED IN A NONEXPENDABLE TRUST FUND FOR PARKS
9 ACQUISITION-OR MANAGEMENT, PROTECTION OF WORKS OF ART IN THE
10 STATE CAPITOL, AND OTHER CULTURAL AND AESTHETIC PROJECTS;
11 ALLOWING THE EXPENDITURE OF COAL SEVERANCE TAX REVENUE FOR
12 PARKS FOR 2 YEARS; AMENDING SECTION 15-35-108, MCA; AND
13 PROVIDING AN EFFECTIVE DATES DATE AND A TERMINATION DATE."

14
15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

16 **Section 1.** Section 15-35-108, MCA, is amended to read:

17 "15-35-108. (Temporary) Disposal of severance taxes.
18 Severance taxes collected under this chapter must be
19 allocated according to the provisions in effect on the date
20 the tax is due under 15-35-104. Severance taxes collected
21 under the provisions of this chapter are allocated as
22 follows:

23 (1) To the trust fund created by Article IX, section 5,
24 of the Montana constitution, 50% of total coal severance tax
25 collections. The trust fund moneys shall be deposited in the

1 fund established under 17-6-203(5) and invested by the board
2 of investments as provided by law.

3 (2) Starting July 1, 1987, and ending June 30, 1993,
4 12% of coal severance tax collections are allocated to the
5 highway reconstruction trust fund account in the state
6 special revenue fund.

7 (3) Coal severance tax collections remaining after the
8 allocations provided by subsections (1) and (2) are
9 allocated in the following percentages of the remaining
10 balance:

11 (a) 17.5% to the credit of the local impact account.
12 Unencumbered funds remaining in the local impact account at
13 the end of each biennium are allocated to the state special
14 revenue fund for state equalization aid to public schools of
15 the state.

16 (b) 30% to the state special revenue fund for state
17 equalization aid to public schools of the state;

18 (c) 1% to the state special revenue fund to the credit
19 of the county land planning account;

20 (d) 1 1/4% to the credit of the renewable resource
21 development bond fund;

22 (e) 5% 0% to a nonexpendable trust fund for the purpose
23 of parks acquisition-or management, protection-of-works-of
24 art-in-the-state-capitol-and-other-cultural--and--aesthetic
25 projects. Income from this trust fund shall be appropriated

1 as-follows:

2 ~~{i}~~--1/3-for-protection-of-works-of-art-in-the-state
3 capitol-and-other-cultural-and-aesthetic-projects;-and

4 ~~{ii}~~-2/3 for the acquisition, development, operation,
5 and maintenance of any sites and areas described in
6 23-1-102;

7 (f) 1% to the state special revenue fund to the credit
8 of the state library commission for the purposes of
9 providing basic library services for the residents of all
10 counties through library federations and for payment of the
11 costs of participating in regional and national networking;

12 (g) 1/2 of 1% to the state special revenue fund for
13 conservation districts;

14 (h) 1 1/4% to the debt service fund type to the credit
15 of the water development debt service fund;

16 (i) 2% to the state special revenue fund for the
17 Montana Growth Through Agriculture Act;

18 {j} 1.667% to a nonexpendable trust fund for the
19 purpose of protection of works of art in the state capitol
20 and for other cultural and aesthetic projects. Income from
21 this trust fund shall be appropriated for protection of
22 works of art in the state capitol and for other cultural and
23 aesthetic projects.

24 {k} beginning July 1, 1991, and ending June 30, 1993,
25 3.333% to a special revenue account to be used by the

1 department of fish, wildlife, and parks for parks THE
2 DEVELOPMENT, OPERATION, AND MAINTENANCE OF STATE PARKS AND
3 THE STABILIZATION AND PRESERVATION OF HISTORIC SITES WITHIN
4 THE STATE PARK SYSTEM;

5 {j}(1) all other revenues from severance taxes
6 collected under the provisions of this chapter to the credit
7 of the general fund of the state. (Terminates July 1,
8 1993--sec. 7, Ch. 541, L. 1983.)

9 15-35-108. (Effective July 1, 1993) Disposal of
10 severance taxes. Severance taxes collected under this
11 chapter must be allocated according to the provisions in
12 effect on the date the tax is due under 15-35-104. Severance
13 taxes collected under the provisions of this chapter are
14 allocated as follows:

15 (1) To the trust fund created by Article IX, section 5,
16 of the Montana constitution, 50% of total coal severance tax
17 collections. The trust fund moneys shall be deposited in the
18 fund established under 17-6-203(5) and invested by the board
19 of investments as provided by law.

20 (2) Coal severance tax collections remaining after
21 allocation to the trust fund under subsection (1) are
22 allocated in the following percentages of the remaining
23 balance:

24 (a) 17.5% to the credit of the local impact account.
25 Unencumbered funds remaining in the local impact account at

1 the end of each biennium are allocated to the state special
2 revenue fund for state equalization aid to public schools of
3 the state.

4 (b) 30% to the state special revenue fund for state
5 equalization aid to public schools of the state;

6 (c) 1% to the state special revenue fund to the credit
7 of the county land planning account;

8 (d) 1 1/4% to the credit of the renewable resource
9 development bond fund;

10 (e) 5% ~~3.34%~~ 3.333% to a nonexpendable trust fund for
11 the purpose of parks acquisition or management; ~~protection~~
12 ~~of-works-of-art-in-the-state-capitol-and-other-cultural-and~~
13 ~~aesthetic--projects.~~ Income from this trust fund shall be
14 appropriated as follows:

15 ~~(i) 1/3 for protection of works of art in the state~~
16 ~~capitol and other cultural and aesthetic projects; and~~

17 ~~(ii) 2/3 for the acquisition, development, operation,~~
18 ~~and maintenance of any sites and areas described in~~
19 ~~23-1-102;~~

20 (f) 1% to the state special revenue fund to the credit
21 of the state library commission for the purposes of
22 providing basic library services for the residents of all
23 counties through library federations and for payment of the
24 costs of participating in regional and national networking;

25 (g) 1/2 of 1% to the state special revenue fund for

1 conservation districts;

2 (h) 1 1/4% to the debt service fund type to the credit
3 of the water development debt service fund;

4 (i) 2% to the state special revenue fund for the
5 Montana Growth Through Agriculture Act;

6 (j) 1.66% 1.667% to a nonexpendable trust fund for the
7 purpose of protection of works of art in the state capitol
8 and for other cultural and aesthetic projects. Income from
9 this trust fund shall be appropriated for protection of
10 works of art in the state capitol and other cultural and
11 aesthetic projects.

12 ~~(j)(k)~~ all other revenues from severance taxes
13 collected under the provisions of this chapter to the credit
14 of the general fund of the state."

15 NEW SECTION. Section 2. Transfer of funds. The board
16 of investments shall transfer one-third of the balance as of
17 June 30, 1991, of the nonexpendable trust fund created in
18 15-35-108(3)(e) to the nonexpendable trust fund created in
19 15-35-108(3)(j) for protection of works of art in the
20 capitol and for other cultural and aesthetic projects. The
21 remainder of the trust fund created in 15-35-108(3)(e) must
22 be used as provided in 15-35-108(3)(e).

23 NEW SECTION. Section 3. Effective date -- termination.
24 ~~(i) [Sections 1 and 3 THIS ACT] are IS~~ effective July 1,
25 1991, and THE TEMPORARY VERSION OF [section 1] terminates

HB 1008/03

1 June 30, 1993.

2 ~~(2)--{Section 2} is effective July 1, 1993.~~

-End-

HOUSE BILL NO. 1008

INTRODUCED BY BARDANOUVE, THOFT, HARDING,

CONNELLY, HOCKETT

BY REQUEST OF THE LONG-RANGE BUILDING SUBCOMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT ALLOCATING TO SEPARATE TRUST FUNDS THE COAL SEVERANCE TAX MONEY THAT WOULD BE DEPOSITED IN A NONEXPENDABLE TRUST FUND FOR PARKS ACQUISITION-OR MANAGEMENT, PROTECTION OF WORKS OF ART IN THE STATE CAPITOL, AND OTHER CULTURAL AND AESTHETIC PROJECTS; ALLOWING THE EXPENDITURE OF COAL SEVERANCE TAX REVENUE FOR PARKS FOR 2 YEARS; AMENDING SECTION 15-35-108, MCA; AND PROVIDING AN EFFECTIVE ~~DATES~~ DATE AND A TERMINATION DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-35-108, MCA, is amended to read:

"15-35-108. (Temporary) Disposal of severance taxes.

Severance taxes collected under this chapter must be allocated according to the provisions in effect on the date the tax is due under 15-35-104. Severance taxes collected under the provisions of this chapter are allocated as follows:

(1) To the trust fund created by Article IX, section 5, of the Montana constitution, 50% of total coal severance tax collections. The trust fund moneys shall be deposited in the

fund established under 17-6-203(5) and invested by the board of investments as provided by law.

(2) Starting July 1, 1987, and ending June 30, 1993, 12% of coal severance tax collections are allocated to the highway reconstruction trust fund account in the state special revenue fund.

(3) Coal severance tax collections remaining after the allocations provided by subsections (1) and (2) are allocated in the following percentages of the remaining balance:

(a) 17.5% to the credit of the local impact account. Unencumbered funds remaining in the local impact account at the end of each biennium are allocated to the state special revenue fund for state equalization aid to public schools of the state.

(b) 30% to the state special revenue fund for state equalization aid to public schools of the state;

(c) 1% to the state special revenue fund to the credit of the county land planning account;

(d) 1 1/4% to the credit of the renewable resource development bond fund;

(e) 5% ~~0%~~ to a nonexpendable trust fund for the purpose of parks ~~acquisition-or management, protection-of-works-of-art-in-the-state-capitol, and other-cultural and aesthetic projects.~~ Income from this trust fund shall be appropriated



1 as follows:

2 (i) ~~1/3 for protection of works of art in the state~~
3 ~~capitol and other cultural and aesthetic projects, and~~

4 (ii) ~~2/3~~ for the acquisition, development, operation,
5 and maintenance of any sites and areas described in
6 23-1-102;

7 (f) 1% to the state special revenue fund to the credit
8 of the state library commission for the purposes of
9 providing basic library services for the residents of all
10 counties through library federations and for payment of the
11 costs of participating in regional and national networking;

12 (g) 1/2 of 1% to the state special revenue fund for
13 conservation districts;

14 (h) 1 1/4% to the debt service fund type to the credit
15 of the water development debt service fund;

16 (i) 2% to the state special revenue fund for the
17 Montana Growth Through Agriculture Act;

18 (j) ~~1-66%~~ 1.66% to a nonexpendable trust fund for the
19 purpose of protection of works of art in the state capitol
20 and for other cultural and aesthetic projects. Income from
21 this trust fund shall be appropriated for protection of
22 works of art in the state capitol and for other cultural and
23 aesthetic projects.

24 (k) beginning July 1, 1991, and ending June 30, 1993,
25 ~~3-34%~~ 3.333% to a special revenue account to be used by the

1 department of fish, wildlife, and parks for parks THE
2 DEVELOPMENT, OPERATION, AND MAINTENANCE OF STATE PARKS AND
3 THE STABILIZATION AND PRESERVATION OF HISTORIC SITES WITHIN
4 THE STATE PARK SYSTEM;

5 (j)(1) all other revenues from severance taxes
6 collected under the provisions of this chapter to the credit
7 of the general fund of the state. (Terminates July 1,
8 1993--sec. 7, Ch. 541, L. 1983.)

9 15-35-108. (Effective July 1, 1993) Disposal of
10 severance taxes. Severance taxes collected under this
11 chapter must be allocated according to the provisions in
12 effect on the date the tax is due under 15-35-104. Severance
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18 fund established under 17-6-203(5) and invested by the board
19 of investments as provided by law.

20 (2) Coal severance tax collections remaining after
21 allocation to the trust fund under subsection (1) are
22 allocated in the following percentages of the remaining
23 balance:

24 (a) 17.5% to the credit of the local impact account.
25 Unencumbered funds remaining in the local impact account at

1 the end of each biennium are allocated to the state special
2 revenue fund for state equalization aid to public schools of
3 the state.

4 (b) 30% to the state special revenue fund for state
5 equalization aid to public schools of the state;

6 (c) 1% to the state special revenue fund to the credit
7 of the county land planning account;

8 (d) 1 1/4% to the credit of the renewable resource
9 development bond fund;

10 (e) 5% ~~3.34%~~ 3.333% to a nonexpendable trust fund for
11 the purpose of parks acquisition or management, ~~protection~~
12 ~~of-works-of-art-in-the-state-capitol-and-other-cultural-and~~
13 ~~aesthetic--projects~~. Income from this trust fund shall be
14 appropriated as follows:

15 ~~{+}--1/3-for-protection-of-works-of-art-in-the-state~~
16 ~~capitol-and-other-cultural-and-aesthetic-projects;-and~~

17 ~~{++}-2/3~~ for the acquisition, development, operation,
18 and maintenance of any sites and areas described in
19 23-1-102;

20 (f) 1% to the state special revenue fund to the credit
21 of the state library commission for the purposes of
22 providing basic library services for the residents of all
23 counties through library federations and for payment of the
24 costs of participating in regional and national networking;

25 (g) 1/2 of 1% to the state special revenue fund for

1 conservation districts;

2 (h) 1 1/4% to the debt service fund type to the credit
3 of the water development debt service fund;

4 (i) 2% to the state special revenue fund for the
5 Montana Growth Through Agriculture Act;

6 (j) ~~1.66%~~ 1.667% to a nonexpendable trust fund for the
7 purpose of protection of works of art in the state capitol
8 and for other cultural and aesthetic projects. Income from
9 this trust fund shall be appropriated for protection of
10 works of art in the state capitol and other cultural and
11 aesthetic projects.

12 ~~{j}(k)~~ all other revenues from severance taxes
13 collected under the provisions of this chapter to the credit
14 of the general fund of the state."

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16 of investments shall transfer one-third of the balance as of
17 June 30, 1991, of the nonexpendable trust fund created in
18 15-35-108(3)(e) to the nonexpendable trust fund created in
19 15-35-108(3)(j) for protection of works of art in the
20 capitol and for other cultural and aesthetic projects. The
21 remainder of the trust fund created in 15-35-108(3)(e) must
22 be used as provided in 15-35-108(3)(e).

23 NEW SECTION. Section 3. Effective date -- termination.
24 ~~{+}~~ ~~[Sections 1 and 3 THIS ACT]~~ are IS effective July 1,
25 1991, and THE TEMPORARY VERSION OF [section 1] terminates

HB 1008/03

1 June 30, 1993.

2 ~~{2}--{Section 2} is effective July 17, 1993.~~

-End-