

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

March 19, 1987

The forty-fourth meeting of the Senate Taxation Committee was called to order at 8:00 a.m. on March 19, 1987 by Chairman George McCallum in Room 415 of the Capitol Building.

ROLL CALL: All committee members were present.

CONSIDERATION OF HB 157: Representative Mercer, House District 50, presented this bill to the committee. On Flathead Lake there used to be a big tour boat that was owned by various people and it got into financial trouble and left the community. A group of eleven individuals raised some money and bought a 41' tour boat for \$150,000. The first year, without taking into account depreciation, they lost \$20,000. The second year, without taking depreciation into account, they lost \$40,000. This is a losing proposition for them, but it is beneficial to the community. It gives the tourists something to do and a reason to stop. If this business group continues to lose money, they will have to sell the tour boat. What this bill would do would be to take tour boats from class 16 property to class 5 property and tax them at 3% of market value. This would permit some savings and allow them to continue to operate. There is another bill in the House which would put all boats in a fee class, and if that bill were to pass, it would really lower the tax on these big boats. A coordination clause may be necessary. Since the fee bill would not take place until January 1, 1988, he would hope the committee would amend this bill to terminate January 1, 1988, when that bill takes enactment, to allow tax relief for this year. The fiscal impact is almost entirely at the local level.

PROPONENTS: None.

OPPONENTS: None.

QUESTIONS FROM THE COMMITTEE: Senator Lybeck asked Representative Mercer how much HB 658 would lower the tax compared with HB 157.

Rep. Mercer said it is his understanding the tax on this particular boat is about \$3,500. If this bill were to pass it would go to \$1,400. If HB 658 were to pass, 40 feet at \$4 a foot would amount to a fee of \$160. This is a significant tax decrease.

Representative Mercer closed.

CONSIDERATION OF HB 366: Representative Fritz, House District 56, presented this bill to the committee. This is an act to increase the value of a homestead that may be exempt from execution from \$40,000 to \$60,000. He said the proponents will explain why this is necessary.

PROPOSERS: Herbert George, representing himself and the elderly in general, gave testimony in support of this bill. The Department of Revenue changed their method of assessing value. Formerly they reduced the assessed value of property from market value to approximately 2.5 times. For \$40,000 property, the assessed value would translate into \$100,000. Market value would have to be \$100,000 in order to produce assessed value of \$40,000. Last year the Revenue Department elected to abandon that policy and to make their assessments on the market value instead of assessed value. In talking with John LaFaver, their interpretation now of the tax formula is assessed value and market value are synonymous. In his judgement, this has the effect of reducing the protected homestead by about 50%. He supports this bill for that reason. His primary concern is the elderly. The elderly accumulate things over the years, but probably the only major thing they have is their home. Many of their homes are paid for in full. Eighty-three percent of people 65 years and older own their own homes and that is their only asset. Seventy percent of those people live on incomes in the poverty level of approximately \$10,000. If their homes are exposed because of involuntary types of debts, this could throw a tax burden upon the taxpayers to provide homes for many of these people, aside from the frustration and trauma these people would be exposed to.

OPPOSERS: Bob Pyfer, Vice President, Governmental Relations for the Montana Credit Unions League, gave testimony in opposition to this bill. A copy of his written statement is attached as Exhibit 1.

Chip Erdmann, Montana Savings and Loan Association, gave testimony in opposition to this bill. Montana is one of the most liberal states. He opposes the bill as it goes too far. He appreciates the concerns of senior citizens but feels that it may be appropriate to address those concerns without the broad spectrum this bill covers. A critical concern to him is that this will allow an individual to file for bankruptcy with \$60,000 in exemptions in their residences. This is a significant sum and a lot of individuals will take advantage of that.

John Cadby, Montana Bankers Assn., gave testimony in opposition to this bill. They have the same concerns as the other financial institutions that have testified against this bill. He is sympathetic with the senior citizens. The statistics show the majority of senior citizens are the best customers of our financial institutions because of their accumulative assets. When you look at this bill you have to look at the effect on the entire economics for all citizens in the state.

QUESTIONS FROM THE COMMITTEE: Senator Crippen asked Representative Fritz if he had requested this bill be heard in Taxation.

Rep. Fritz said it was heard in the House Judiciary and he has no power over Senate disposition of bills.

Senator Halligan asked Chip Erdmann, what about an elderly person who may have catastrophic health care costs, and the hospital files a lawsuit judgment against him and wins. There is no use throwing the person out on the streets.

Chip Erdmann responded by stating that is one of their primary concerns. It seems to him, to address that specific problem this bill goes too far by exempting everyone who may be in the area of declaring bankruptcy. A more specific bill, aimed at that particular problem of the elderly, would be more appropriate.

Senator Eck said we have had bills introduced which would address the same sort of problem on delinquent taxes on property owned by the elderly. It seems to her there was one that would take the equity of the house but allow the elderly person to stay there. She asked if this would be possible here, where the equity in the house would be taken, but they could stay in the house.

Rep. Fritz said he does not know if you could actually specify that in this particular bill.

Senator Mazurek said HB 19 just passed the Senate and generally revised the laws on exemption from execution. It didn't change this, but it changed a lot of personal exemptions. This particular issue was not addressed.

Senator Severson said you have included agricultural land not exceeding 320 acres. Agricultural land is not assessed at market value, it is assessed at productive value, which is a different ball game.

Senate Taxation
March 19, 1987
Page Four

Senator Crippen asked Senator Halligan if it was the intent of the interim committee he served on to reduce the exemption.

Senator Halligan said we felt the Supreme Court interpreted that statute wrong and that the legislature never felt they wanted to grant more than \$40,000. We did not attempt to reduce it.

Senator Crippen said it turned out to be a reduction.

Senator Halligan said from the Supreme Court Decision, but not statutorily.

Representative Fritz closed by stating problems in the bankruptcy law should be addressed with another vehicle. We have a problem in the fact that senior citizens are more likely to run up a debt beyond their ability to pay. This bill is a good way of seeing to it that they are not run out on the streets.

CONSIDERATION OF HB 387: Representative Keenan, House District 66, presented this bill to the committee. She furnished the committee with a fact sheet on this bill as to what it does and why it is a good idea, attached as Exhibit 2.

PROPONENTS: Phil Campbell, representing the Montana Education Association, gave testimony in support of this bill. He believes this information is a good idea for all of us to have to make informed decisions.

Don Judge, Montana State AFL-CIO, gave testimony in support of this bill. This legislative session has presented the best example of how the legislature could use more information on the money, where it is and where it is going.

Barbara Archer, Women's Lobbyist Fund, gave testimony in support of this bill. This bill would give the legislature a credible basis for decision making.

Ken Perez, Montana Alliance for Progressive Policy, gave testimony in support of this bill. He furnished the committee with a pamphlet entitled "The Montana Tax Structure: Lost Revenue & Inequity", attached as Exhibit 3. This bill is a good start in requiring the Department of Revenue to publicly present many different types of information. In many ways this legislature is like a Board of Directors of a very large enterprise concerned with setting policies and direction for that enterprise. The legislature deserves a comprehensive balance sheet that analyses all costs and

all revenues. The legislature needs data on indirect and direct expenditures. This information is important and the legislature deserves this information.

OPPONENTS: None.

QUESTIONS FROM THE COMMITTEE: Senator Crippen said he thought something like this was done by the Revenue Oversight Committee. He is not against the idea, however, it seems to him preferential treatment should not be used. All that seems to imply, is that all the income really belongs to the state and anything that we should do to give some of the income back to the taxpayers, is a preferential treatment.

Representative Keenan said the Revenue Oversight Committee didn't get to this point, it was too bogged down with other things. In looking at preferential treatment we are talking about tax expenditures. When you deviate for a certain class of people, you are deviating from the normal and that is preferential treatment. In philosophy we are trying to determine the policy of why we are deviating from the normal. To have a reason as to why we prefer to treat one group differently than we treat another group.

Senator Eck said there is a reason for using preferential. Some states give preferential treatment to some and impose a higher tax on others for a purpose. We need to be able to compare ourselves to other states.

Senator Hirsch asked Dan Bucks to respond to the reporting requirements of this bill.

Dan Bucks said we interpret the bill as providing us with some guidance on the priorities for allocating our research work. We do not think the bill requires us to increase staff or expenditures. The essential information is available, please put it in this report and that is the area we want you to give attention to. The words "may also include" indicate that we are not absolutely required to do something that is impossible or that goes beyond expenditures.

Senator Crippen asked if there would be any objection to amending something in the bill that this would be under the purview of the Revenue Oversight Committee.

Representative Keenan has no problem with that.

Dan Bucks said the report is normally available at the beginning of the session. They do the report every two years.

Senator Crippen thinks this is something the Revenue Oversight Committee should be involved in so they can make recommendations.

Representative Keenan said if everybody agrees it would work, get together with Jim Lear and put some language into the bill that will get the Revenue Oversight Committee involved in this.

Representative Keenan closed.

CONSIDERATION OF HB 513: Representative Daily, House District 69, presented this bill to the committee. In February, 1986, the Butte Silver Bow local government and the state of Montana settled a disputed tax settlement account with ARC in the amount of \$14 million. This \$14 million will be paid to Butte Silver Bow and the state of Montana over a 7 year period. The state will receive approximately \$4 million and the Butte local government will receive about \$10 million. The Butte Silver Bow School District requested an opinion from the Attorney General as to how the money was to be allocated and the Attorney General said to the Butte school system, the money had to be separated out and spent within the school district. What this bill does, is to allow the school district and the local government to spend the last payment, the largest payment, as they see fit. To spend the money in a way that will best benefit Butte Silver Bow and the school district. Butte Silver Bow and the school district would like to use the money to specifically remodel the high school. We are asking the option to do that.

PROPONENTS: Don Peoples, Chief Executive, Butte Silver Bow, gave testimony in support of this bill. He said they have received a settlement from ARC, along with the Department of Revenue, regarding a tax dispute. The balloon payment at the end of the 7 year period is \$6.2 million. They would like to be able to use this money to remodel the high school in School District #1 in Butte. The state of Montana has a portion of this money coming and that will not be affected by this bill. Mandatory distribution has to be made to local and state jurisdictions and the remainder of the money they would like to be used for the purpose stated.

Bruce Moerer, Montana School Board Assn., gave testimony in support of this bill. This bill will definitely give the high school district, in general, some tax relief. It would give the school district the flexibility they need to bring the building up to standard in a manner that the taxpayers can afford. They need the flexibility that this bill provides.

OPPONENTS: None.

QUESTIONS FROM THE COMMITTEE: None.

Representative Daily closed.

DISPOSITION OF HB 513: Senator Crippen made a motion that HB 513 BE CONCURRED IN. The motion carried.

DISPOSITION OF HB 366: Senator Crippen asked if there was any agreement in the committee to compromise at \$50,000.

Senator Halligan said this is a very difficult subject to deal with. We are in the top three in the nation in terms of exemption. We had no testimony in front of us that serious problems had resulted in homes being taken.

Senator Brown made a motion that HB 366 BE TABLED. The motion carried 7-5. See attached roll call vote.

FURTHER CONSIDERATION OF HB 252: Senator Bishop furnished the committee with revenue estimates on HB 252, attached as Exhibit 4.

Senator Crippen does not see a need for any amendments to this bill. He made a motion that HB 252 BE CONCURRED IN.

Senator Neuman said he thought we should not act on this bill until we see what the House sends us over. This is one of the pieces of the puzzle. He does not believe we have looked at this as much in depth as we should.

Senator Halligan would make the same comments.

A roll call vote was taken on Senator Crippen's motion that HB 252 BE CONCURRED IN. The motion failed 5-7, see attached.

FURTHER CONSIDERATION OF HB 234: Senator Severson made a motion that HB 234 BE CONCURRED IN.

Senator Mazurek has a problem with this only going back one year, he thinks two years would be more appropriate.

Senate Taxation
March 19, 1987
Page Eight

Senator McCallum said one year back is the procedure for cars.

Senator Hirsch has a problem with this bill in comparison with farm machinery. Some of the farm equipment is not used for a year but the taxes are still assessed.

Senator Halligan said with cars, an individual that hasn't paid his taxes for several years back and the car ends up on a used car lot, the person who buys that car ends up paying all the back taxes. With boats it would be the same thing to get a sticker.

Senator Mazurek said he thought we went too far on cars too. You can park something for a year and not pay taxes on it.

Senator Severson's motion failed 6-6, see attached roll call vote.

Senator Eck made a motion to amend HB 234 to provide that two years back taxes have to be paid.

Senator Severson asked if there was any way to follow that through to cars.

Jim Lear said not under this title.

Senator Eck's motion carried 8-3, see attached roll call vote.

Senator Halligan made a motion that HB 234 BE CONCURRED IN AS AMENDED. The motion failed 5-7.

Senator Brown made a motion that the Senate Taxation Committee reconsider their action to amend HB 234. The motion carried.

FURTHER CONSIDERATION OF HB 102: Senator McCallum believes that we should put everything under this 50 cent fee, big trucks, two-wheelers, three-wheelers, and four-wheelers.

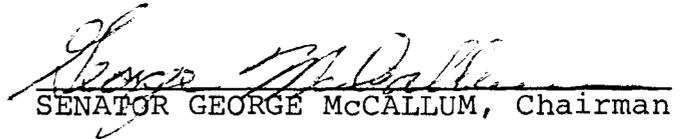
Senator Eck said there was some talk of problems with putting the 50 cents on big trucks with the GVW tax. There was a question whether this would be a hassle for out-of-state trucks.

Jim Lear said this does not reference 61-1-102, so it doesn't pick up three wheelers and motorcycles.

Senate Taxation
March 19, 1987
Page Nine

Senator McCallum said we will let Jim Lear work up some amendments in relation to big trucks and motor cycles and three-wheelers, and address this bill at another hearing.

ADJOURNMENT: The meeting adjourned at 10:00 A.M.


SENATOR GEORGE McCALLUM, Chairman

ah

ROLL CALL

TAXATION

COMMITTEE

50th LEGISLATIVE SESSION -- 1987

Date 3-19-87

NAME	PRESENT	ABSENT	EXCUSED
SENATOR CRIPPEN	✓		
SENATOR NEUMAN	✓		
SENATOR SEVERSON	✓		
SENATOR LYBECK	✓		
SENATOR HAGER	✓		
SENATOR MAZUREK	✓		
SENATOR ECK	✓		
SENATOR BROWN	✓		
SENATOR HIRSCH	✓		
SENATOR BISHOP	✓		
SENATOR HALLIGAN, VICE CHAIRMAN	✓		
SENATOR McCALLUM, CHAIRMAN	✓		

Each day attach to minutes.

HOUSE BILL 366

Testimony of Robert C. Pyfer
Vice President, Governmental Relations
Montana Credit Unions League

Before the Senate Taxation Committee

February 19, 1987

Mr. Chairman and members of the committee, for the record I am Bob Pyfer, Vice President, Governmental Relations for the Montana Credit Unions League. The league is a trade association representing 108 of Montana's 110 credit unions.

Our main concern is that House Bill 366 would allow any borrower, not just an elderly one, to exempt \$60,000 from creditors' claims in a bankruptcy proceeding.

As nonprofit cooperative lending institutions, owned and operated by their members, credit unions have always been concerned about the economic well-being of their members. In fact, financial counseling for members having difficulties is one of our most important services.

We subscribe to the "fresh start" concept of bankruptcy but feel that fairness requires a balance between debtor and creditor interests. We feel the pendulum has swung too far toward the individual borrower to the detriment of the good consumer member who must ultimately absorb the loss in the form of reduced interest or dividends on savings, higher loan rates, and reduced availability of credit. There is increasing frustration among credit unions that encounter

SENATE TAXATION

EXHIBIT NO. 1

DATE 3-19-87

BILL NO. HB 366

bankruptcies in that insolvency is not required and there seems to be little hesitancy to file these days--often bankruptcy is taken to avoid debts as low as \$7,000 or \$8,000.

While the state can't do much about the federal bankruptcy laws, it does have authority in the area of exemptions. To allow a borrower to protect \$60,000 in equity would certainly invite even more unnecessary bankruptcy petitions. With a little pre-bankruptcy planning toward equity in the homestead and other exempt property, the debtor could effectively release himself from nearly all his contractual obligations..

It has been argued that because homestead value is tied prima facie to assessed value for property tax purposes, the exemption was actually \$80,000 until the latest reappraisal, which has had the effect of reducing the exemption to \$40,000. However, the law merely provides that the assessed value is prima facie the true value--this simply means that you look to assessed value if there is no other evidence of value. Such other evidence could easily be produced through a qualified appraisal. In other words, the current exemption is \$40,000 just as the law says it is and this bill would increase it just 6 years after it was doubled from \$20,000 in 1981.

During the last interim, the Interim Subcommittee on Lien Laws studied the exemption laws. The study committee discussed the homestead exemption and noted that Montana's exemption is among the highest in the country--perhaps among the top three. This is due to the fact that the exemption was just

SENATE TAXATION

EXHIBIT NO. 1

DATE 3-19-87

BILL NO. H.B. 366

increased from \$20,000 to \$40,000 in 1981. The 6 years since 1981 have not been inflationary years--if anything property values in Montana have held steady or decreased over the past 6 years. It makes no sense to increase the exemption at this time. To do so would simply invite more bankruptcies at the expense of the overall economy and restrict availability of credit.

It is true that a lender who has a mortgage on the homestead is generally protected in a bankruptcy proceeding. However, the unsecured lender, the lender whose collateral has depreciated or been destroyed, and the lender whose collateral is a non-purchase money security interest in exempt personal property are not protected--they may receive nothing toward these just debts.

One of the basic tenets of credit union philosophy is that character is a main criterion for making a loan. Although these times require caution, credit unions still make some unsecured loans. The manager of Whitefish Credit Union, the largest in the state, indicates that they will make unsecured loans, often to elderly members, looking to character and homeowner equity as evidence of creditworthiness but without taking a mortgage. This saves the member the expense of appraisal, title insurance, and other fees. A higher homestead exemption would obviously affect or eliminate such a practice.

In closing, we feel that House Bill 366 would have a chilling affect on the availability of credit and result in greater losses due to bankruptcies--

SENATE TAXATION

EXHIBIT NO. 1

DATE 3-19-87

BILL NO. H.B. 366

losses that must ultimately be borne by the good consumer citizen. We urge a "do not pass" recommendation.

SENATE TAXATION

EXHIBIT NO. 1

DATE 3-19-87

BILL NO. H.B. 366

FACT SHEET ON HB 387

HB 387: WHAT IT DOES

HB 387 requires the Department of Revenue to include the following information in its biennial report:

- the amount of foregone tax revenue attributable to
 - tax exemptions
 - deferral of income
 - tax credits
 - deductions
 - any other identifiable preferential tax treatment
- any change in local or state tax revenue attributable to a change in federal law
- this information will be related to groups of taxpayers according to age and income
- a determination of the effectiveness of the preferential treatment when possible.

HB 387: WHY IT IS A GOOD IDEA

*HB 387 Will Provide the Legislature With a Comprehensive Budget

While legislators know how much the state spends on budget line items, there is no accurate or systematically gathered information on how much state revenue is foregone because of special tax provisions such as credits, exclusions, deductions, etc. In this sense the state budget is incomplete: it does not include information on indirect or tax expenditures. HB 387 will require the Department of Revenue to supply this information to the Legislature.

*HB 387 Will Provide the Legislature With An Analysis of the Cost Effectiveness of Special Tax Provisions

Unlike budget line items, special tax provisions are rarely subject to continual legislative review. There is little information on whether special tax provisions are doing the job for which they were intended. HB 387 will require a determination and measurement (where possible) of the effectiveness of special tax provisions. This will help the legislature determine which special tax provisions are and are not working.

- *14 States and the Federal Government Require Similar Reports
23 states have conducted similar studies. 14 require periodic reports. For example, Louisiana requires the following information for each special tax provision: an estimate of the foregone revenue; the purpose of the special tax provision; an assessment of its success; its fiscal effectiveness; any unintended or inadvertent effects; whether it simplifies or complicates the tax code. Many states have found these tax expenditure reports to be very helpful in determining long term tax and economic policy.

SENATE TAXATION

EXHIBIT NO. 2

DATE 3-19-87

BILL NO. HB-387

THE MONTANA TAX STRUCTURE: LOST REVENUE & INEQUITY

By Kenneth R. Peres

Edited by Nancy L. Leifer

Graphics and Layout by Donald J. Reed

Montana Alliance
for
Progressive Policy

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SENATE TAXATION

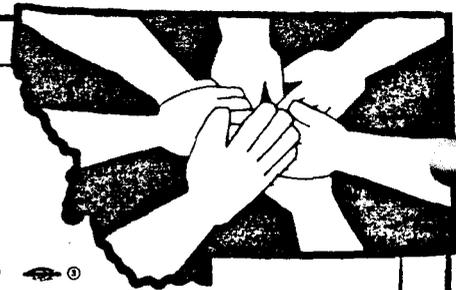
EXHIBIT NO. 3

DATE 3-19-87

BILL NO. HB-387

The Montana Alliance for Progressive Policy

P.O. Box 961 Helena, MT 59624 (406) 443-7283



March 17, 1987

The Honorable George McCallum
Chairman, Senate Taxation Committee
Capitol Station
Helena, Montana 59620

Dear Senator McCallum,

We have enclosed copies of our report "The Montana Tax Structure: Lost Revenue and Inequity" for each member of the House Taxation Committee.

The study focuses on Montana's tax structure and seeks to answer the following questions:

Comparison to Other States

Are Montana's taxes too high for individuals and businesses?

Is Montana too dependent upon property and severance taxes?

Revenue

How well does our tax structure generate revenue?

What changes have made the tax structure more or less remunerative?

Fairness

Does everyone pay their fair share?

Has the tax burden been shifted over time?

If so, who has benefitted and who has lost?

Economic Development

Do taxes significantly affect economic development?

Through this study we hope to heighten public awareness of tax policy debates and, thereby, increase citizen participation in setting tax policy.

If you have any questions or comments please call.

Sincerely,

Kenneth R. Peres

Education

Senior Citizens

Women

Conservation

Labor

Agriculture

Revenue Estimates (millions of dollars)

	<u>HB 252 As Amended</u>			<u>HB 252 As Introduced</u>			<u>SB 307 (Coal Portion)</u>		
	<u>FY 88</u>	<u>FY 89</u>	<u>Biennium</u>	<u>FY 88</u>	<u>FY 89</u>	<u>Biennium</u>	<u>FY 88</u>	<u>FY 89</u>	<u>Biennium</u>
Reg. Coal Tax	58.630	53.595	112.225	58.630	53.595	112.225	58.630	53.595	112.225
Incremental Production Adj.	(1.025)	(1.438)	(2.463)	(0.338)	(0.957)	(1.295)			
Window Credit	(2.427)	0	(2.427)	(2.427)	0	(2.427)	(2.464)	(0.284)	(2.748)
Total Coal Tax	55.178	52.157	107.335	55.865	52.638	108.503	56.166	53.311	109.200
<u>Current Law</u>									
Reg. Coal Tax	58.630	61.318	119.948	58.630	61.318	119.948	58.630	61.318	119.948
Window Credit	(2.464)	(0.284)	(2.748)	(2.464)	(0.284)	(2.748)	(2.464)	(0.284)	(2.748)
Total Coal Tax	56.166	61.034	117.200	56.166	61.034	117.200	56.166	61.034	117.200
Difference	(0.988)	(8.877)	(9.865)	(0.301)	(8.396)	(8.697)	0	(7.723)	(7.723)

SENATE TAXATION
 EXHIBIT NO. 4
 DATE 3-17-87
 BILL NO. HB 352

Current difference between HB 252 & SB 307 for the biennium (\$2.142)

Difference between HB 252 as introduced & SB 307 for the biennium (\$.974)

*Note estimates do not account for the likely increase in production as a result of HB 252 of some 5 million tons plus.

STANDING COMMITTEE REPORT

March 19

19²⁷

MR. PRESIDENT

We, your committee on.....SENATE TAXATION.....

having had under consideration.....HOUSE BILL..... No. 513.....

~~third~~ reading copy (blue)
color

DAILY (LYNCH)

**ALLOW PROCEEDS OF DISPUTED MINES TAX TO BE USED TO SECURE
LOCAL BOND ISSUES**

Respectfully report as follows: That.....HOUSE BILL..... No. 513.....

BE CONCURRED IN

~~DO PASS~~

~~DO NOT PASS~~

.....
SENATOR GEORGE McCALLUM, Chairman.

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date March 19, 1987 Bill No. HB 366 Time 9:25AM.

NAME	YES	NO
SENATOR CRIPPEN		✓
SENATOR NEUMAN	✓	
SENATOR SEVERSON	✓	
SENATOR LYBECK		✓
SENATOR HAGER	✓	
SENATOR MAZUREK		✓
SENATOR ECK		✓
SENATOR BROWN	✓	
SENATOR HIRSCH	✓	
SENATOR BISHOP		✓
SENATOR HALLIGAN, VICE CHAIRMAN	✓	
SENATOR McCALLUM, CHAIRMAN	✓	

Aggie Hamilton
Secretary

Senator George McCallum
Chairman

Motion: Senator Brown's motion HB 366 BETABLED.
Motion Carried 7-5.

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date March 19, 1987 Bill No. HB 366 Time 9:25AM.

NAME	YES	NO
SENATOR CRIPPEN		✓
SENATOR NEUMAN	✓	
SENATOR SEVERSON	✓	
SENATOR LYBECK		✓
SENATOR HAGER	✓	
SENATOR MAZUREK		✓
SENATOR ECK		✓
SENATOR BROWN	✓	
SENATOR HIRSCH	✓	
SENATOR BISHOP		✓
SENATOR HALLIGAN, VICE CHAIRMAN	✓	
SENATOR McCALLUM, CHAIRMAN	✓	

Aggie Hamilton
Secretary

Senator George McCallum
Chairman

Motion: Senator Brown's motion that HB 366 BE TABLED
The motion carried 7-5.

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date March 19, 1987 Bill No. HB 252 Time 9:30 AM

NAME	YES	NO
SENATOR CRIPPEN	✓	
SENATOR NEUMAN		✓
SENATOR SEVERSON	✓	
SENATOR LYBECK		✓
SENATOR HAGER	✓	
SENATOR MAZUREK		✓
SENATOR ECK		✓
SENATOR BROWN		✓
SENATOR HIRSCH		✓
SENATOR BISHOP	✓	
SENATOR HALLIGAN, VICE CHAIRMAN		✓
SENATOR McCALLUM, CHAIRMAN	✓	

Aggie Hamilton
Secretary

Senator George McCallum
Chairman

Motion: Senator Crippen's motion HB 252 BE CONCURRED IN.
Motion failed 5-7.

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date March 19, 1987 Bill No. HB 234 Time 9:37 A.M.

NAME	YES	NO
SENATOR CRIPPEN	✓	
SENATOR NEUMAN		✓
SENATOR SEVERSON	✓	
SENATOR LYBECK		✓
SENATOR HAGER	✓	
SENATOR MAZUREK		✓
SENATOR ECK		✓
SENATOR BROWN	✓	
SENATOR HIRSCH		✓
SENATOR BISHOP	✓	
SENATOR HALLIGAN, VICE CHAIRMAN		✓
SENATOR McCALLUM, CHAIRMAN	✓	

Aggie Hamilton
Secretary

Senator George McCallum
Chairman

Motion: Senator Severson's motion that HB 234 BE
CONCURRED IN. Motion failed 6-6.

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date March 19, 1987 Bill No. HB234 Time 9:40 AM

NAME	YES	NO
SENATOR CRIPPEN	✓	
SENATOR NEUMAN	absent	
SENATOR SEVERSON		✓
SENATOR LYBECK		✓
SENATOR HAGER	✓	
SENATOR MAZUREK	✓	
SENATOR ECK	✓	
SENATOR BROWN	✓	
SENATOR HIRSCH		✓
SENATOR BISHOP	✓	
SENATOR HALLIGAN, VICE CHAIRMAN	✓	
SENATOR McCALLUM, CHAIRMAN	✓	

Aggie Hamilton
Secretary

Senator George McCallum
Chairman

Motion: Senator Eck's motion to provide 2 year back taxes have to be paid. Motion carried 8-3.

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date March 19, 1987 Bill No. HB 234 Time 9:42 AM

NAME	YES	NO
SENATOR CRIPPEN	✓	
SENATOR NEUMAN		✓
SENATOR SEVERSON		✓
SENATOR LYBECK		✓
SENATOR HAGER	✓	
SENATOR MAZUREK		✓
SENATOR ECK	✓	
SENATOR BROWN	✓	
SENATOR HIRSCH		✓
SENATOR BISHOP	✓	
SENATOR HALLIGAN, VICE CHAIRMAN		✓
SENATOR McCALLUM, CHAIRMAN		✓

Aggie Hamilton
Secretary

Senator George McCallum
Chairman

Motion: Senator Halligan's motion that HB 234 BE CONCURRED
IN AS AMENDED. The motion failed 5-7.