

**MINUTES**

**MONTANA SENATE  
52nd LEGISLATURE - 2nd SPECIAL SESSION**

**COMMITTEE ON TAXATION**

**Call to Order:** By Chairman Mike Halligan, on July 16, 1992, at 9 a.m.

**ROLL CALL**

**Members Present:**

Mike Halligan, Chairman (D)  
Dorothy Eck, Vice Chairman (D)  
Robert Brown (R)  
Steve Doherty (D)  
Delwyn Gage (R)  
John Harp (R)  
Francis Koehnke (D)  
Gene Thayer (R)  
Thomas Towe (D)  
Fred Van Valkenburg (D)  
Bill Yellowtail (D)

**Members Excused:** none

**Staff Present:** Jeff Martin (Legislative Council)

**Please Note:** These are summary minutes. Testimony and discussion are paraphrased and condensed.

**Announcements/Discussion:**

**HEARING ON SENATE BILL 14**

**Presentation and Opening Statement by Sponsor:**

Senator Tom Keating, District 44, said SB 14 imposes a four percent sales tax and use tax on retail sale of goods, provides certain exemptions, and deposits the proceeds of sales and use taxes, other than the tax on new vehicles, to credit the state school equalization aid account. He said the bill eliminates certain personal property tax (now nine percent), and \$5-6 million per year in government administration costs.

Senator Keating further stated that Montana's personal property tax is the highest in the nation, and three times the level of Oregon. He explained that machinery and equipment tax is a deterrent to industry in Montana, and discourages research and development in the state.

Senator Keating told the Committee the bill encourages growth of added value manufacturing and industrialization in Montana, creating more jobs. He said the bill reduces tax on real property by 25, restoring certain dollars to homeowners, i.e., it would save \$400 per year on a \$100,000 home in Billings.

Senator Keating advised the Committee that the bill would equalize the school taxation base. He explained that a \$100,000 home in Colstrip is taxed at 150 mills (12 percent rate on all real and personal property), and the same house in Billings is taxed at 350 mills. Senator Keating further explained that Montana Power can pass back tax cuts to consumers in their power bills, and said dollars in the hands of consumers will offset the sales tax dollars they spend.

Senator Keating stated that a goods only tax would raise \$300 million, which he believes is an adequate amount of revenue, yet avoids the confusion of taxing services. He said figures he used from an Eastern Montana College study indicate the progressivity of his proposal. Senator Keating explained that a \$30,000 household would pay \$400 in sales tax, and that tourists would pay about ten percent according to figures he derived using a University of Montana study.

Senator Keating said sales tax dollars to the foundation program would be distributed under ANB (average number belonging), and would permit local control, as required by the Constitution.

Senator Keating referred to market and taxable values for tax year 1990 by property type and estimated taxes levied for tax year 1990 (Exhibit #1). He said the bill is not intended to affect net and gross proceeds at all, and that property taxed below three percent is left alone. Senator Keating advised the Committee that the bill means a \$100 million loss in business equipment taxes, \$100 million in real property taxes, and a \$300 million gain in sales tax collections.

Senator Keating explained that \$200 million is already in the foundation program, and that it could be built to a \$600 million base. He further explained that schools a spending \$800 million or \$5000 per student for 154,000 students in Montana. Senator Keating said those figures were \$650 million, \$740 million, and \$805 million in 1990, 1991, and 1992 respectively, for an average growth of \$70 million annually. He commented that \$3300 was spent per student in 1990.

Senator Keating explained that the bill repeals I-105. He said property tax values would go up, that there would be more income for all, producing new wealth and stimulating activity in jobs. Senator Keating further stated that there would be more dollars for spendable items, and that income tax collections would go up at the same rate.

**Proponents' Testimony:**

Steve Mandeville, Montana Association of Realtors, said he strongly supported the bill.

Senator Larry Tveit, District 11, stated his strong support of the bill. He told the Committee that there will be drastic changes in education such as closing of schools and shutting down of the University system if this approach is not used. Senator Tveit said hard work is required to get out of the hole, and that it needs to start today.

**Opponents' Testimony:**

Alan Nicholson, Montana Tax Reform Coalition, said the Coalition is committed to the principal of non-partisanship in this particular endeavor. He told the Committee he opposes a sales tax referendum at this time, because he believes it won't pass in a partisan environment.

Mr. Nicholson advised the Committee that the Legislative Fiscal Analyst (LFA) produced two estimates for the deficit: one assuming no cost-of-living increase, at \$314 million, and a second estimate assuming a cost-of-living increase, for a \$400-\$500 million total deficit. He said he believes citizens need to be involved before voting on the issues, which requires time. He urged the Committee to form a major non-partisan education effort.

Gordon Morris, Montana Association of Counties said he was a little uncomfortable opposing the bill. He provided a MACO analysis of the bill, using 90-91 figures (Exhibits #2 and #3), and said the bill doesn't address the statutory cap situation. Mr. Morris estimated a 20 percent drop or \$20 million in revenue for local governments, and said levies would have to be increased by a minimum of 20 percent to compensate.

Mr. Morris advised the Committee that I-105 limits the amount of budgetary increases, and that truth in taxation must also be considered. He said he believes damage would be done from a county perspective. Mr. Morris suggested that the bill would actually increase taxes on homeowners in Montana.

Don Judge, Montana State AFL-CIO encouraged the Committee to look at this legislation as a continuation of Reagan economic policy at the federal level. He said he believes the system needs fixing, not eliminating, and that the Legislature needs to look at the definition of personal property taxes in Montana, as it is actually a business property tax.

Don Judge told the Committee SB 14 would benefit big business and out-of-state land barons. He said a sales tax on services would primarily benefit the rich and business, and would hurt low-, middle-, and fixed-income people. Mr. Judge stated

the bill could result in increased federal tax liability, transferring wealth out of Montana. He commented that the state needs to look at responsible tax reform, and that the AFL-CIO would be happy to work with the Legislature on this issue.

Mr. Judge provided resolutions from the June AFL-CIO meeting (Exhibit #4).

**Questions From Committee Members:**

Senator Towe asked how agricultural goods are treated. Senator Keating replied the bill does not have good financial detail, and that he would prefer it be used as a guide. He said seed wheat is a part of the product, and that a bolt of cloth for shirts is not taxed.

Senator Towe asked if agricultural equipment were taxed. Senator Keating replied that new and used tractors and other machinery would be subject to a sales tax, the same as automobiles are. He further explained that such equipment would be amortized in the first four years, creating a break for agricultural equipment which is presently amortized over ten years. Senator Keating said mobile homes would be taxed at three percent, but tow-along trailers would be subject to sales and not property tax.

Senator Towe asked Senator Keating to comment on MACO's \$112 million figure. Senator Keating replied that real property is \$95 million in the red. He said he intended that the 55 county mills and the 40 mill statewide levy be repealed and replaced by a statewide levy. Senator Keating explained that local school district taxes take two-thirds of revenue to counties right now, and that the bill would reverse this via a statewide property tax at a certain rate necessary to round out the foundation program, and voted levies in school districts to make up the balance of their needs.

Senator Keating said the bill has some technical flaws that will require amendment, and that the bill is presented in concept only. He further stated an interim committee could work out the details between now and when the 1993 session convenes.

Senator Koehnke asked Alan Nicholson to comment further about a study group. Mr. Nicholson replied he believes it would be tough to sell.

Senator Yellowtail asked if there were an anticipated means of replacement, as the bill would affect the six mill levy of \$12 million for the university system. Senator Keating replied there was not really a means of replacement. He said there is a cap on the amount of the six mill levy that the university system is allowed to keep, and that it could be made up out of the general fund until the property tax base comes back up. He commented that this would require give and take, and that it was not his

intention that the university system would lose dollars.

Senator Yellowtail asked Senator Keating to advise the Committee as to how it should proceed with the bill. Senator Keating replied that if the Legislature waits until down the line to develop a package and put it to a vote, revenue won't be collected until way beyond 1994. He said there is no referendum clause in the bill, as he expects the Legislature to vote for tax reform as they are elected to do. Senator Keating commented that this required intestinal fortitude, and said an interim subcommittee could be formed now, so that revenue collection could be in process by July 1, 1993. He commented that it could mean a potential \$100 million increase in revenue.

Senator Eck asked if there is an index for the bill, and where the various sections came from. She also asked how the Committee would seriously go about looking at the bill. Senator Keating replied a twelve-person subcommittee, made up of people who understand cash flow of dollars in the economy, taxation, business, and investment could study the bill. He explained that an income tax reduction in 1983 caused a seven percent increase in revenue from the Internal Revenue Service because people were put into lower rate, but congress overspent by nine percent.

Senator Doherty said it seems as if the Legislature shies away from passing concepts, and asked how many concepts end up in court. Senator Keating replied that a resolution could be passed with a statement of intent, but litigation could still happen.

Senator Doherty if the sale of a house would be taxed according to the proposal. Tom Hopgood, speaking for Steve Mandeville, Montana Association of Realtors, said he believes it would not be, but this is a very complicated economic theory being presented. He said he believes that taxation should fall on consumable goods, i.e., taxing consumption rather than goods, so this approach would be magnifying the effect of production of income.

Senator Halligan stated he would not be opposed to passing a concept, but believes more tangibles are needed to work on the bill. Senator Keating replied that a statement of intent could be drafted and the bill amended in an interim committee of specific people and volunteers with the caveat that it is something the Legislature would pass, and that it not be submitted to a vote of the people. He commented that if the majority of committee members were in sympathy, he would work hard to do this.

**Closing by Sponsor:**

Senator Keating thanked the Committee for a good hearing, and encouraged them to consider SB 14 as a window of opportunity to act on now instead of later.

**DISCUSSION OF SENATE BILL 14**

Senator Van Valkenburg referred to Senator Keating's comments that the bill has technical, if not substantial, defects, and said he seriously doubted the sales tax bill should proceed without a vote of the people. He stated he believes it will take two to three weeks to correct the bill's defects, and asked if it were the desire of the Committee to prolong this matter.

Senator Brown said he believed the bill would not require two to three weeks for corrections and adjustments, and that if Senator Keating is determined that the Legislature settle the issue, perhaps it should go no further.

Senator Towe referring to the whole concept of the bill and to services and exemptions, commented that the bill would make substantial changes in the way business is done in the State of Montana. He said that the fact that Senator Keating recognizes these things is to his credit, and that the bill needs a lot of work to make it workable. Senator Towe further stated that he echoed Senator Brown.

Senator Eck commented that someone will have to do a lot of work between now and January if the Legislature is going to look at a tax reform package. She agreed with Senator Van Valkenburg's statement that two to three weeks is not enough time. Senator Eck advised the Committee that, in prior sessions, the Committee worked many hours on Senator Crippen's bill. She further advised them that if they are going to do this in January, the process must be started now.

Senator Eck said she believes Senator Keating is asking the Committee to buy a pig in a poke as a basis for starting, and that the Committee needs to reach agreement in order to work on this issue with a good deal of effort over the next few months.

Senator Gage stated he did not believe the Committee was giving Senator Keating credit for an idea that is different, and which at least provides something for comparison, a different look or base to build the sales tax on. He asked if the Committee were interested in a minority report, as SB 14 could be the only sales tax bill the Committee will see this session.

**EXECUTIVE ACTION ON SENATE BILL 14****Motion:**

Senator Yellowtail moved that SB 14 do not pass.

**Discussion:**

Senator Yellowtail stated there is not enough substance in

the bill to hold a meaningful discussion, and said a complete bill is needed to provide "meat to chew on". He said he did not believe the Committee should pass a concept, but commended Senator Keating for his courage and conviction in presenting a pure sales tax. Senator Yellowtail told the Committee he agreed with Senator Keating's statement that this is a matter of legislative responsibility, and that the Legislature ought not to dodge the bullet by passing a referendum on to the people.

Senator Thayer agreed with Senator Yellowtail's statement that the bill is not in proper form, and said he was concerned about the message the Legislature is sending to the people about its attitudes on total tax reform. He stated that a study might be a better indication of the Legislature's attitude.

Senator Halligan stated that with only 48 hours for notice of hearing it is very difficult to address a long term solution. He said he believes public interest and participation is vital, and that an interim study would need to look at what should be taxed and how.

**Amendments, Discussion, and Votes:**

There were none.

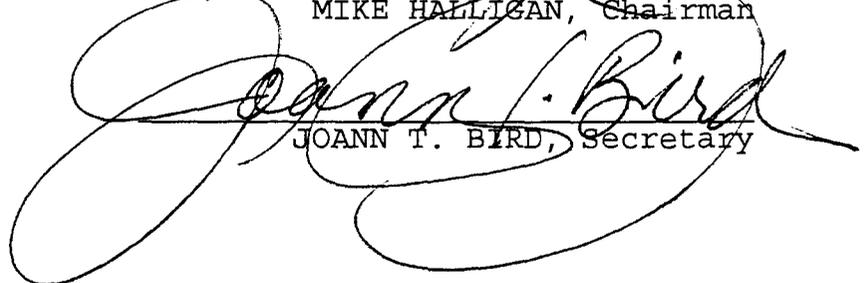
**Recommendation and Vote:**

Senator Yellowtail's motion carried with all members voting aye except Senators Gage and Thayer who voted no.

**ADJOURNMENT**

Adjournment At: 10:12 a.m.

  
MIKE HALLIGAN, Chairman

  
JOANN T. BIRD, Secretary

MH/jtb

# ADVERSE

## SENATE STANDING COMMITTEE REPORT

Page 1 of 1  
July 16, 1992

MR. PRESIDENT:

We, your committee on Taxation having had under consideration Senate Bill No. 14 (first reading copy - white), respectfully report that Senate Bill No. 14 do not pass.

Signed

  
Mike Mallonee, Chairman

*Jul 16-92*  
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Sen. Clerk

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Dir. of Senate

SENATE TAXATION

EMPHASIS NO. 1

DATE 16 July 1992  
 BILL NO. 5574

Market and Taxable Values for Tax Year 1990  
 By Property Type

Property Type	Class	Tax Rate	1990 Total		1990 Total Taxable Value	Market Value		Taxable Value		State	1990 Taxes Levied by:			Total 1990 Taxes Levied
			Market Value	1990 Total		Within Cities/Towns	Within Cities/Towns	County	Schools		Cities/Towns			
Tillable Irrigated	3	30.000%	46,515,747	13,956,278	148,010	148,010	44,431	641,989	1,040,773	2,234,359	3,941	3,921,063		
Tillable Non-Irrigated	3	30.000%	279,060,517	83,721,552	31,963	31,963	9,591	3,851,191	6,333,839	12,783,303	1,204	22,969,537		
Grazing Land	3	30.000%	127,459,102	38,247,667	52,400	52,400	15,789	1,759,393	2,918,695	5,730,605	1,598	10,410,290		
Wild Hay	3	30.000%	18,412,010	5,521,613	10,775	10,775	3,231	253,994	432,284	855,307	305	1,541,890		
Timber Land	13	3.840%	172,191,439	6,612,075	51,267	51,267	1,968	304,155	539,371	1,184,041	155	2,027,722		
Exempt Agricultural Land	3	0.000%	0	0	0	0	0	0	0	0	0	0		
Exempt Timber Land	13	0.000%	0	0	0	0	0	0	0	0	0	0		
<b>Subtotal Ag Land</b>			<b>643,638,815</b>	<b>148,059,185</b>	<b>294,415</b>	<b>294,415</b>	<b>75,010</b>	<b>6,810,722</b>	<b>11,254,961</b>	<b>22,787,614</b>	<b>7,204</b>	<b>40,870,502</b>		

Farmstead 1 Acre	14	3.088%	130,923,557	4,041,621	551,789	551,789	18,175	185,915	324,773	688,359	1,575	1,200,622
Farmstead 1 Acre - Low Income	14	1.874%	1,846,952	34,620	6,000	6,000	74	1,593	2,704	5,827	6	10,129
City/town Lots Residential	4	3.860%	1,485,167,561	57,324,578	1,343,273,645	1,343,273,645	51,846,656	2,636,931	4,924,662	10,299,954	5,145,735	22,997,282
Suburban Tracts Residential	4	3.860%	1,469,347,470	56,717,052	24,312,893	24,312,893	988,497	2,608,984	4,861,339	10,073,173	102,061	17,645,558
Suburban Tracts - Low Income	4	2.267%	57,385,312	1,301,082	35,420,486	35,420,486	808,929	59,850	111,010	229,941	81,207	482,008
<b>Subtotal Residential Land</b>			<b>3,144,670,852</b>	<b>119,418,954</b>	<b>1,403,564,813</b>	<b>1,403,564,813</b>	<b>53,612,331</b>	<b>5,493,272</b>	<b>10,224,489</b>	<b>2,287,254</b>	<b>5,330,583</b>	<b>42,335,598</b>

Suburban Tracts Commercial	4	3.860%	203,974,321	7,873,376	31,438,158	31,438,158	1,213,494	362,175	692,459	1,434,633	137,773	2,627,041
City/town Lots Commercial	4	3.860%	845,389,815	32,630,636	811,167,232	811,167,232	31,309,608	1,501,009	2,810,973	5,926,051	3,120,749	13,358,781
Industrial Sites	4	3.860%	73,230,998	2,826,704	17,573,281	17,573,281	678,314	130,028	234,032	505,156	64,552	933,768
New Industrial Sites	5	3.000%	1,315,004	39,450	13,253	13,253	415	1,815	2,465	6,909	53	11,242
R & D Land	5	3.000%	29,214	876	0	0	0	40	68	0	0	251
Qualified Golf Courses	4	1.930%	8,746,282	168,801	1,482,641	1,482,641	28,615	7,765	14,213	30,290	2,649	54,917
Locally Assessed Co-op Land	5	3.000%	230,865	6,926	27,861	27,861	836	319	488	1,150	74	2,030
Eligible Mining Claims	18	30.000%	34,362	10,319	185	185	56	475	1,018	1,426	3	2,922
Nonproductive Land Under 20 Acres	19	2.000%	4,826,265	96,230	417,514	417,514	8,156	4,427	7,997	16,783	738	29,945
Class 20 Out of Production Land	20	3.860%	0	0	0	0	0	0	0	0	0	0
Exempt Land	4	0.000%	0	0	0	0	0	0	0	0	0	0
<b>Subtotal Commercial Land</b>			<b>1,137,777,126</b>	<b>43,653,318</b>	<b>862,120,125</b>	<b>862,120,125</b>	<b>33,239,494</b>	<b>2,008,053</b>	<b>3,763,712</b>	<b>7,922,542</b>	<b>3,326,590</b>	<b>17,020,897</b>

Market and Taxable Values for Tax Year 1990  
By Property Type

Estimated Taxes Levied for Tax Year 1990  
By Property Type

Property Type	Class	Tax Rate	1990 Total		1990 Total Taxable Value	Market Value Within		Taxable Value Within		1990 Taxes Levied by:					Total 1990 Taxes Levied
			Market Value	Market Value		Cities/Towns	Cities/Towns	State	County	Schools	Cities/Towns				
Trucks over 1 Ton (9%)	8	9.000%	71,732,630	6,475,109	9,801,024	891,147	297,855	513,977	1,058,767	91,384	1,961,984				
Buses	8	9.000%	1,019,842	90,072	165,778	14,981	4,143	7,128	15,148	1,446	27,865				
Trailers (9%)	8	9.000%	41,892,921	3,759,718	6,326,147	581,686	172,947	294,391	609,063	58,028	1,134,430				
Coal and Ore Haulers	8	9.000%	33,818,321	3,043,650	71,871	6,468	140,008	188,235	454,596	805	783,644				
Vehicles (Back Taxes)	9	9.599%	10,481,268	1,006,108	3,955,279	354,390	46,281	80,153	176,293	30,220	332,947				
<b>Subtotal Vehicles</b>			<b>158,944,982</b>	<b>14,374,658</b>	<b>20,320,099</b>	<b>1,848,672</b>	<b>661,234</b>	<b>1,083,884</b>	<b>2,313,868</b>	<b>181,884</b>	<b>4,240,870</b>				
Horses	6	4.000%	34,843,096	1,394,806	351,492	14,094	64,161	109,549	222,820	1,383	397,913				
Cattle	6	4.000%	548,812,904	21,952,109	104,902	4,196	1,009,797	1,676,505	3,326,467	299	6,013,068				
Sheep	6	4.000%	15,947,292	637,974	2,305	95	29,347	55,022	88,562	10	172,942				
Swine	6	4.000%	2,366,462	94,762	1,137	46	4,359	7,254	14,336	3	25,951				
Other Livestock	6	4.000%	2,319,796	92,738	17,591	700	4,266	7,415	13,917	87	25,684				
<b>Subtotal Livestock</b>			<b>604,289,550</b>	<b>24,172,389</b>	<b>477,427</b>	<b>19,131</b>	<b>1,111,930</b>	<b>1,855,745</b>	<b>3,666,102</b>	<b>1,782</b>	<b>6,635,559</b>				
Ag Implements	8	9.000%	547,063,533	49,225,977	1,465,245	108,209	2,264,395	3,721,428	7,540,199	9,636	13,535,659				
Mobile Homes	12	3.860%	414,390,991	15,980,051	107,492,055	4,144,126	735,082	1,315,796	2,751,603	395,464	5,197,945				
Mobile Homes - Low Income	12	2.254%	13,554,441	305,505	4,922,846	107,179	14,053	25,511	53,079	10,426	103,069				
Furniture and Fixtures	8	9.000%	343,925,346	30,953,901	275,245,445	24,772,526	1,423,879	2,661,842	5,549,793	2,464,940	12,100,455				
Locally Assessed Co-op Pers. Prop.	5	3.000%	15,285,269	458,561	403,169	12,096	21,094	32,429	76,000	1,369	130,892				
Machin. other than Farm, Min., Manuf.	8	9.000%	302,105,314	27,185,115	39,354,590	3,544,170	1,250,515	1,823,088	4,169,792	345,464	7,588,860				
Repair Tools	8	9.000%	1,625,343	146,261	948,004	85,276	6,728	12,230	24,491	8,412	51,861				
Manufacturing Machinery	8	9.000%	788,562,800	71,240,645	75,120,959	6,760,893	3,277,070	5,622,157	12,086,676	646,956	21,632,859				
Mining Machinery	8	9.000%	13,332,585	1,199,938	1,042,623	93,836	55,197	95,298	184,952	8,238	343,665				
Ski Lifts	8	9.000%	6,841,167	615,705	0	0	28,322	51,032	104,524	0	183,878				
Supplies and Materials	8	9.000%	70,603,693	6,356,291	11,783,574	1,061,899	292,389	449,684	1,035,205	98,230	1,875,508				
All Other Property	8	9.000%	1,127,198	100,517	627,208	54,192	4,624	7,492	15,060	4,212	31,388				
Rural Telephone Property	7	8.000%	703,848	56,307	0	0	2,590	5,675	11,257	0	19,523				
Air and H2O Pollution Control	5	3.000%	457,452,526	13,723,574	20,397,853	611,936	631,284	299,445	1,327,714	45,184	2,303,628				
New & Expanding Ind- Air & H2O P C	5	1.500%	1,675,089	25,126	0	0	1,156	1,576	3,919	0	6,650				

Market and Taxable Values for Tax Year 1990  
By Property Type

Estimated Taxes Levied for Tax Year 1990  
By Property Type

Property Type	Class	Tax Rate	1990 Total		1990 Total Taxable Value	Market Value		Taxable Value		1990 Taxes Levied by:					Total 1990 Taxes Levied
			Market Value	Taxable Value		Cities/Towns	Within	State	County	Schools	Cities/Towns				
Impr. on Ag and Timber Land	14	3.088%	1,712,806,739	52,890,304	2,999,897	92,643	2,432,954	4,122,723	8,423,081	7,899	14,986,657				
Impr. on Ag Land - Low Income	14	1.988%	6,569,482	130,614	99,237	1,669	6,008	9,817	21,307	113	37,246				
Impr. on Disparately Owned Ag Land	14	3.088%	3,163,326	97,700	13,995	432	4,494	8,412	18,128	23	31,057				
Impr. on Disparately Owned Ag Land	4	3.860%	14,451,375	557,820	2,834,503	109,411	25,660	42,982	85,646	7,201	161,490				
Impr. on Rt of Way - Agricultural	4	3.860%	13,799	533	7,883	304	25	45	86	28	183				
Impr. on Class 20 Out of Production	20	3.860%	83,878	3,238	93,348	3,275	149	280	627	421	1,478				
Remodeled Ag/Timber Improvements	14	0.000%	0	0	0	0	0	0	0	0	0				
Impr. on Suburban Tracts Residential	4	3.860%	2,896,236,424	111,792,353	51,863,399	2,001,921	5,142,448	9,470,828	19,975,893	213,788	34,802,958				
Impr. on City/Town Lots Residential	4	3.860%	4,751,682,243	183,407,415	4,228,523,124	163,213,317	8,436,741	15,889,503	32,642,924	15,864,277	72,833,445				
Impr. on Tracts and Lots - Low Income	4	2.246%	161,848,676	3,635,307	96,191,324	2,193,405	167,224	316,519	634,636	212,894	1,331,273				
Impr. on Rt of Way - Residential	4	3.860%	1,151,291	44,438	162,160	6,259	2,044	2,985	7,790	798	13,618				
Remodeled Residential Improvements	4	0.758%	1,847	14	1,847	14	1	1	3	2	6				
<b>Subtotal Residential Improvements</b>			<b>9,548,009,080</b>	<b>352,559,734</b>	<b>4,382,790,717</b>	<b>167,622,650</b>	<b>16,217,748</b>	<b>29,864,096</b>	<b>6,810,121</b>	<b>16,307,445</b>	<b>124,199,410</b>				
Impr. on Suburban Tracts Commercial	4	3.860%	565,589,093	21,808,143	90,298,236	3,474,371	1,003,175	1,885,164	3,902,534	375,378	7,166,251				
Impr. on City/Town Lots Commercial	4	3.860%	2,432,640,710	93,895,884	2,265,917,123	87,460,726	4,319,211	8,139,762	16,921,823	8,683,880	38,064,675				
Impr. on Rt of Way - Commercial	4	3.860%	24,053,164	928,453	19,735,865	761,808	42,709	68,730	154,921	78,062	344,422				
Locally Assessed Co-op Improvements	5	3.000%	206,320	6,190	55,771	1,673	285	336	1,072	149	1,841				
Impr. on Hydraulic Power Works	4	3.860%	0	0	0	0	0	0	0	0	0				
Impr. on Qualified Golf Courses	4	1.930%	21,386,929	412,769	2,804,028	54,118	18,987	35,661	74,757	5,350	134,756				
Impr. on Industrial Sites	4	3.860%	633,933,238	24,018,428	134,511,353	4,943,009	1,104,848	2,009,396	4,108,310	476,978	7,699,532				
Impr. on New Industrial Sites	5	3.000%	7,700,739	231,022	29,295	879	10,627	14,482	40,317	127	65,553				
Remodeled Commercial Improvements	4	1.668%	4,401,423	73,431	4,130,738	67,558	3,378	6,095	12,753	7,166	29,391				
R & D Improvements	5	3.000%	677,000	20,310	0	0	934	1,571	3,325	0	5,830				
Remodeled R & D Improvements	5	0.000%	0	0	0	0	0	0	0	0	0				
New and Expanding R & D Improvement	5	1.500%	1,132,991	16,995	0	0	782	1,243	2,808	0	4,833				
Exempt Improvements	4	0.000%	0	0	0	0	0	0	0	0	0				
<b>Subtotal Commercial Improvements</b>			<b>3,691,721,607</b>	<b>141,411,626</b>	<b>2,517,482,409</b>	<b>96,764,142</b>	<b>6,504,935</b>	<b>12,162,440</b>	<b>25,222,620</b>	<b>9,627,089</b>	<b>53,517,084</b>				

2.

Market and Taxable Values for Tax Year 1990  
By Property Type

Estimated Taxes Levied for Tax Year 1990  
By Property Type

1990 Taxes Levied by:

1990 Taxes Levied by:

Property Type	Class	Tax Rate	1990 Total		Market Value Within Cities/Towns	Taxable Value Within Cities/Towns	State		County		Schools		Cities/Towns		Total 1990 Taxes Levied
			Market Value	Taxable Value			State	County	Schools	Cities/Towns					
All Gasohol Related Property	5	3.000%	18,163	545	0	0	25	41	80	0	0	0	0	146	
R & D Personal Property	5	3.000%	1,522,663	45,680	822,196	24,666	2,101	3,569	7,950	3,093	0	0	0	16,713	
New & Expanding R & D Pers Prop	5	1.500%	922,589	13,839	21,763	1,959	637	1,070	2,266	152	0	0	0	4,124	
Aluminum Electrolytic Equipment	5	3.000%	36,840,033	1,105,201	0	0	50,839	111,561	213,872	0	0	0	0	376,272	
Mating Barley Processing Equipment	6	4.000%	0	0	0	0	0	0	0	0	0	0	0	0	
Canola Seed Processing Equipment	6	4.000%	0	0	12,163	1,095	0	0	0	55	0	0	0	55	
Cable TV Systems	8	9.000%	13,019,255	1,171,740	8,679,285	781,137	53,900	98,274	205,205	76,663	0	0	0	434,042	
Theatre and Sound Equipment	8	9.000%	1,977,849	178,006	957,038	86,130	8,188	15,854	32,799	8,340	0	0	0	65,181	
Radio and TV Broadcasting Equip.	8	9.000%	7,938,344	714,455	3,937,781	354,406	32,865	62,955	130,229	34,234	0	0	0	260,283	
CB's and Mobile Phones	8	9.000%	1,202,119	108,200	295,149	26,569	4,977	7,398	16,654	2,715	0	0	0	31,744	
Rental Equipment	6	4.000%	7,154,656	294,757	5,143,816	205,807	13,559	24,573	51,325	20,163	0	0	0	109,620	
Rental Equipment	8	9.000%	13,457,241	1,211,163	10,839,098	975,519	55,714	94,463	210,682	82,968	0	0	0	443,826	
Class 20 Out of Production	8	9.000%	0	0	0	0	0	0	0	0	0	0	0	0	
New & Expanding Ind- Mach & Eq	8	4.500%	36,219,151	1,629,863	9,028,379	406,276	74,974	111,050	277,106	44,699	0	0	0	507,829	
New Industry - Personal Property	5	3.000%	41,693,573	1,250,808	117,715	4,727	57,537	78,273	218,961	566	0	0	0	355,337	
Oil & Gas Field Equipment	8	9.000%	104,485,521	9,403,187	816,507	73,616	432,547	560,443	1,363,609	6,691	0	0	0	2,363,291	
Oil & Gas Flow Lines	8	9.000%	33,859,157	3,047,332	48,036	4,324	140,177	177,708	398,395	496	0	0	0	716,776	
Failure to Report Penalty	6	8.074%	9,143,498	738,209	3,323,680	297,228	33,958	61,281	128,048	28,540	0	0	0	251,827	
<b>Subtotal Personal Property</b>			<b>3,287,702,955</b>	<b>238,486,459</b>	<b>582,846,177</b>	<b>44,599,795</b>	<b>10,970,377</b>	<b>17,533,198</b>	<b>38,191,445</b>	<b>4,347,905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,042,925</b>	
Net Proceeds	1	100.000%	16,099,308	16,099,308	0	0	740,568	796,836	2,089,118	0	0	0	0	3,626,521	
Gross Proceeds of Coal Strip Mines	2	45.000%	0	0	0	0	0	0	0	0	0	0	0	0	
Gross Proceeds of Underground Coal	2	33.300%	2,859,904	85,797	0	0	3,947	5,636	13,130	0	0	0	0	22,712	
Gross Proceeds of Metal Mines	2	3.000%	335,316,510	10,059,495	4,571,208	137,136	462,737	778,233	1,750,252	13,360	0	0	0	3,004,582	
<b>Subtotal Proceeds</b>			<b>354,275,722</b>	<b>26,244,600</b>	<b>4,571,208</b>	<b>137,136</b>	<b>1,207,252</b>	<b>1,580,705</b>	<b>3,852,500</b>	<b>13,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,553,816</b>	

**Market and Taxable Values for Tax Year 1990  
By Property Type**

**Estimated Taxes Levied for Tax Year 1990  
By Property Type**

Property Type	Class	Tax Rate	1990 Total		1990 Total		Market Value		Taxable Value		State		County		Schools		Cities/Towns		Total 1990 Taxes Levied (in RR real)	
			Market Value	Taxable Value	Market Value	Taxable Value	Within Cities/Towns	Within Cities/Towns	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in F.R real)	(in RR real)	(in RR real)					
Airroads Personal	15	7.490%	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)	(in RR real)
Belines Personal	11	12.000%	46,565,068	5,587,804	3,058,201	366,982	3,058,201	366,982	257,039	355,112	845,683	45,219	845,683	45,219	1,503,053					
Electric Companies Personal	11	12.000%	91,779,814	11,013,579	8,163,255	979,590	8,163,255	979,590	506,625	936,931	1,739,558	106,196	1,739,558	106,196	3,289,310					
Gen Co-op companies Personal	5	3.000%	88,150,092	2,690,462	22,851,046	685,531	22,851,046	685,531	123,761	199,729	424,762	68,252	424,762	68,252	816,504					
Indecomm. Companies Personal	11	12.000%	250,595,968	30,073,256	175,648,524	21,077,796	175,648,524	21,077,796	1,383,370	2,507,325	5,305,277	2,043,451	5,305,277	2,043,451	11,239,423					
Lep. Tele. Companies Personal	7	8.000%	4,463,341	431,081	316,246	34,445	316,246	34,445	19,830	29,010	64,053	2,849	64,053	2,849	115,742					
Leis & Electric Companies Personal	11	12.000%	263,612,465	31,330,687	119,703,656	14,364,434	119,703,656	14,364,434	1,441,212	2,443,660	5,310,031	1,406,169	5,310,031	1,406,169	10,601,071					
Lines Personal	17	12.000%	3,787,072	454,447	1,674,111	200,893	1,674,111	200,893	20,905	39,609	84,076	16,299	84,076	16,299	160,888					
<b>Total Utilities Personal Property</b>			<b>748,953,820</b>	<b>81,581,317</b>	<b>331,415,039</b>	<b>37,709,671</b>	<b>331,415,039</b>	<b>37,709,671</b>	<b>3,752,741</b>	<b>6,511,376</b>	<b>13,773,440</b>	<b>3,688,434</b>	<b>13,773,440</b>	<b>3,688,434</b>	<b>27,725,992</b>					
Airroads Real	17	12.000%	57,779,218	6,933,501	6,729,123	807,495	6,729,123	807,495	318,941	619,477	1,303,675	62,527	1,303,675	62,527	2,304,620					
Belines Real	11	12.000%	308,189,045	36,982,717	128,946,340	15,473,560	128,946,340	15,473,560	1,701,205	3,124,729	6,471,526	1,509,855	6,471,526	1,509,855	12,807,315					
Electric Companies Real	11	12.000%	1,067,089,017	128,050,690	757,828	90,939	757,828	90,939	5,890,332	3,322,374	12,561,600	8,443	12,561,600	8,443	21,782,748					
Gas & Electric Companies Real	11	12.000%	903,173,731	108,380,822	30,002,780	3,600,331	30,002,780	3,600,331	4,985,518	5,203,261	13,545,754	370,595	13,545,754	370,595	24,105,117					
Leis Real	11	12.000%	315,874,901	37,904,984	1,062,192	132,861	1,062,192	132,861	1,743,629	2,351,246	6,076,173	13,947	6,076,173	13,947	10,184,996					
Airroads Real	15	7.490%	740,360,200	55,452,979	43,587,548	3,264,707	43,587,548	3,264,707	2,550,837	4,113,935	8,965,207	349,373	8,965,207	349,373	15,979,352					
Gen Co-op companies Real	5	3.000%	229,136,629	6,874,138	10,182,362	311,794	10,182,362	311,794	316,210	513,332	1,078,871	30,443	1,078,871	30,443	1,938,857					
Lep. Tele. Companies Real	7	8.000%	5,009,330	400,747	47,702	3,816	47,702	3,816	18,434	33,253	66,447	580	66,447	580	118,714					
Leis Gas companies Real	11	12.000%	20,149,582	2,417,951	47,702	0	47,702	0	111,226	208,827	391,150	0	391,150	0	711,203					
<b>Total Utilities Real Property</b>			<b>3,646,761,653</b>	<b>393,398,529</b>	<b>221,315,875</b>	<b>23,685,502</b>	<b>221,315,875</b>	<b>23,685,502</b>	<b>17,636,332</b>	<b>19,490,433</b>	<b>50,460,404</b>	<b>2,345,754</b>	<b>50,460,404</b>	<b>2,345,754</b>	<b>89,932,923</b>					
<b>Statewide Total</b>			<b>26,966,746,162</b>	<b>1,573,360,769</b>	<b>10,327,198,304</b>	<b>459,319,535</b>	<b>10,327,198,304</b>	<b>459,319,535</b>	<b>72,374,595</b>	<b>115,335,040</b>	<b>251,287,909</b>	<b>45,178,030</b>	<b>251,287,909</b>	<b>45,178,030</b>	<b>484,175,575</b>					

TAXATION  
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 16 July 92  
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Property Type	Class	Tax Rate	TOTAL STATE MARKET VALUE	CURRENT MILL LEVY	1991 TAXES	ADJUSTED MARKET	RESULTING TAXES	PROJECTED TAX LOSSES
<b>NET AND GROSS PROCEEDS</b>								
Net Proceeds	1	100.000%	8,318,381	295.65	\$2,459,329	8,318,381	\$2,459,329	\$0
Gross Proceeds of Metal Mines	2	3.000%	407,687,833	295.65	\$3,615,987	407,687,833	\$3,615,987	\$0
Gross Proceeds of Coal Strip Mines	2	45.000%	0	295.65	\$0	0	\$0	\$0
Gross Proceeds of Underground Coal	2	33.300%	0	295.65	\$0	0	\$0	\$0
<b>SUB TOTAL</b>			<b>416,006,214</b>		<b>6,075,317</b>	<b>416,006,214</b>	<b>6,075,317</b>	<b>0</b>
<b>AGRICULTURAL LAND</b>								
Tillable Non-Irrigated	3	30.000%	280,945,768	295.65	\$24,918,485	280,945,768	\$24,918,485	\$0
Tillable Irrigated	3	30.000%	46,437,128	295.65	\$4,118,741	46,437,128	\$4,118,741	\$0
and Hay	3	30.000%	18,291,144	295.65	\$1,622,333	18,291,144	\$1,622,333	\$0
Pasturing Land	3	30.000%	126,148,947	295.65	\$11,188,781	126,148,947	\$11,188,781	\$0
Other Land	13	4.000%	166,734,400	295.65	\$1,971,801	166,734,400	\$1,971,801	\$0
<b>SUB TOTAL</b>			<b>638,557,386</b>		<b>43,820,141</b>	<b>638,557,386</b>	<b>\$0</b>	<b>\$0</b>
<b>COMMERCIAL LAND &amp; IMPROVEMENTS</b>								
Impr. on Surban Tracts Commercial	4	3.860%	584,487,713	377.44	\$8,515,509	584,487,713	\$8,515,509	\$0
Impr. on City/Town Lots Commercial	4	3.860%	2,470,980,031	377.44	\$36,000,163	2,470,980,031	\$36,000,163	\$0
Impr. on Rt of Way - Commercial	4	3.860%	23,078,015	377.44	\$336,228	23,078,015	\$336,228	\$0
Impr. on Hydraulic Power Works	4	3.860%	0	295.65	\$0	0	\$0	\$0
Impr. on Qualified Golf Courses	4	1.930%	21,659,539	295.65	\$123,590	21,659,539	\$123,590	\$0
Impr. on Industrial Sites	4	3.860%	613,214,414	377.44	\$8,934,034	613,214,414	\$8,934,034	\$0
New Industrial Improvements	4	1.930%	34,684,508	377.44	\$252,662	34,684,508	\$252,662	\$0
Modeled Commercial Improvements	4	1.925%	5,703,273	377.44	\$41,438	5,703,273	\$41,438	\$0
Surban Tracts Commercial	4	3.860%	205,544,769	377.44	\$2,994,620	205,544,769	\$2,994,620	\$0
City/Town Lots Commercial	4	3.860%	861,133,158	377.44	\$12,546,007	861,133,158	\$12,546,007	\$0
Industrial Sites	4	3.860%	72,792,926	295.65	\$830,719	72,792,926	\$830,719	\$0
Qualified Golf Courses	4	1.930%	8,716,951	295.65	\$49,739	8,716,951	\$49,739	\$0
<b>SUB TOTAL</b>			<b>4,901,995,296</b>		<b>70,624,710</b>	<b>4,901,995,296</b>	<b>70,624,710</b>	<b>0</b>
<b>RESIDENTIAL LAND AND IMPROVEMENTS</b>								
Impr. on Disparately Owned Ag Land	4	3.860%	14,777,158	295.65	\$168,638	14,777,158	\$168,638	\$0
Impr. on Rt of Way - Agricultural	4	3.860%	5,933	295.65	\$68	5,933	\$68	\$0
Impr. on Surban Tracts Residential	4	3.860%	3,096,576,051	377.44	\$45,114,586	3,096,576,051	\$45,114,586	\$0
Impr. on City/Town Lots Residential	4	3.860%	4,947,486,787	377.44	\$72,080,845	4,947,486,787	\$72,080,845	\$0
Impr. on Tracts and Lots - Low Income	4	2.264%	168,560,951	377.44	\$1,440,394	168,560,951	\$1,440,394	\$0
Impr. on Rt of Way - Residential	4	3.860%	1,049,947	377.44	\$15,297	1,049,947	\$15,297	\$0
Modeled Residential Improvements	4	1.561%	1,986	377.44	\$12	1,986	\$12	\$0
City/Town Lots Residential	4	3.860%	1,497,446,574	377.44	\$21,816,575	1,497,446,574	\$21,816,575	\$0
Surban Tracts Residential	4	3.860%	1,539,806,343	377.44	\$22,433,722	1,539,806,343	\$22,433,722	\$0
Surban Tracts - Low Income	4	2.280%	57,509,274	377.44	\$494,904	57,509,274	\$494,904	\$0
Mobile Homes	12	3.860%	387,720,476	377.44	\$5,648,771	387,720,476	\$5,648,771	\$0
Mobile Homes - Low Income	12	2.225%	13,848,151	377.44	\$116,297	13,848,151	\$116,297	\$0
Impr. on Ag and Timber Land	14	3.088%	1,756,736,199	295.65	\$16,038,425	1,756,736,199	\$16,038,425	\$0
Farmstead 1 Acre - Low Income	14	1.894%	1,913,951	295.65	\$10,717	1,913,951	\$10,717	\$0
Farmstead 1 Acre	14	3.088%	136,941,743	295.65	\$1,250,233	136,941,743	\$1,250,233	\$0
Impr. on Disparately Owned Ag Land	14	3.088%	3,405,666	295.65	\$31,093	3,405,666	\$31,093	\$0
Mobile Homes on Ag and Timber Land	14	3.088%	8,049,190	295.65	\$73,486	8,049,190	\$73,486	\$0
Impr. on Ag Land - Low Income	14	1.963%	6,942,412	295.65	\$40,291	6,942,412	\$40,291	\$0
<b>SUB TOTAL</b>			<b>13,638,778,792</b>		<b>186,774,355</b>	<b>13,638,778,792</b>	<b>186,774,355</b>	<b>0</b>
<b>CO-OP LAND AND IMPROVEMENTS</b>								
Impr. on New Industry Land	5	3.000%	3,498,400	377.44	\$39,613	3,498,400	\$39,613	\$0
Improvements	5	3.000%	677,000	377.44	\$7,666	677,000	\$7,666	\$0
New Industry Land	5	3.000%	490,267	377.44	\$5,551	490,267	\$5,551	\$0
Locally Assessed Co-op Land	5	3.000%	230,600	377.44	\$2,611	230,600	\$2,611	\$0
Locally Assessed Co-op Pers. Prop.	5	3.000%	13,748,367	377.44	\$155,676	0	\$0	\$155,676
and H2O Pollution Control	5	3.000%	447,858,600	295.65	\$3,972,282	447,858,600	\$3,972,282	\$0
and Expanding R & D Improvements	5	1.500%	1,111,400	377.44	\$6,292	1,111,400	\$6,292	\$0
and Expanding Ind- Air & H2O P C	5	1.500%	2,078,267	295.65	\$9,217	0	\$0	\$9,217
All Gasohol Related Property	5	3.000%	17,400	295.65	\$154	17,400	\$154	\$0
R & D Personal Property	5	3.000%	1,480,767	377.44	\$16,767	1,480,767	\$16,767	\$0
and Expanding R & D Pers Prop	5	1.500%	1,341,267	377.44	\$7,594	0	\$0	\$7,594
Aluminum Electrolytic Equipment	5	3.000%	36,468,900	377.44	\$412,945	36,468,900	\$412,945	\$0
New Industry - Personal Property	5	3.000%	70,265,533	377.44	\$795,631	0	\$0	\$795,631
Locally Assessed Co-op Improvements	5	3.000%	227,733	377.44	\$2,579	227,733	\$2,579	\$0
R & D Land	5	3.000%	29,200	377.44	\$331	29,200	\$331	\$0
Locally Assessed Trucks & Trailers	5	3.000%	1,425,246	377.44	\$16,138	0	\$0	\$16,138
Real Co-op companies Personal	5	3.000%	91,075,134	295.65	\$807,791	0	\$0	\$807,791
Real Co-op companies Real	5	3.000%	241,344,759	295.65	\$2,140,607	241,344,759	\$2,140,607	\$0
<b>SUB TOTAL</b>			<b>913,368,839</b>		<b>8,399,444</b>	<b>733,435,026</b>	<b>6,607,398</b>	<b>1,792,046</b>

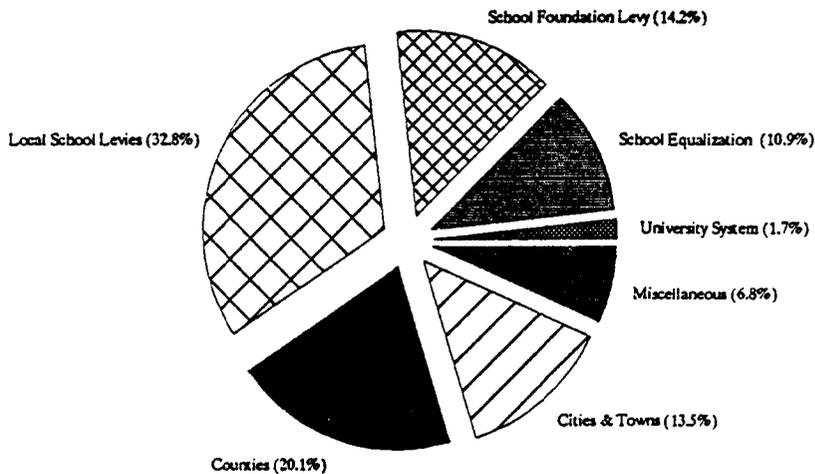
Property Type	Class	Tax Rate	TOTAL STATE MARKET VALUE	CURRENT MILL LEVY	1991 TAXES	ADJUSTED MARKET	RESULTING TAXES	PROJECTED TAX LOSSES
<b>LIVESTOCK</b>								
Horses	6	4.000%	45,587,002	295.65	\$539,112	45,587,002	\$539,112	\$0
Cattle	6	4.000%	615,144,017	295.65	\$7,274,693	615,144,017	\$7,274,693	\$0
Sheep	6	4.000%	14,524,691	295.65	\$171,769	14,524,691	\$171,769	\$0
Swine	6	4.000%	2,442,309	295.65	\$28,883	2,442,309	\$28,883	\$0
Other Livestock	6	4.000%	4,724,727	295.65	\$55,875	4,724,727	\$55,875	\$0
<b>SUB TOTAL</b>			<b>682,422,746</b>		<b>8,070,331</b>	<b>682,422,746</b>	<b>8,070,331</b>	<b>0</b>
<b>PERSONAL PROPERTY GENERAL</b>								
Rental Equip.(Less Than \$5,000)	6	4.000%	9,094,253	377.44	\$137,301	0	\$0	\$137,301
Canola Seed Processing Equipment	6	4.000%	0	295.65	\$0	0	\$0	\$0
Failure to Report Penalty	6	4.000%	51,108,418	377.44	\$771,614	0	\$0	\$771,614
Malting Barley Processing Equip.	6	4.000%	0	295.65	\$0	0	\$0	\$0
Rural Telephone Property	7	8.000%	767,788	377.44	\$23,183	0	\$0	\$23,183
New & Expanding Ind-- Mach & Eq	8	4.500%	85,371,889	377.44	\$1,450,024	0	\$0	\$1,450,024
Class 20 Out of Production PP	8	9.000%	0	295.65	\$0	0	\$0	\$0
Oil & Gas Flow Lines	8	9.000%	35,596,373	295.65	\$947,166	0	\$0	\$947,166
Oil & Gas Field Equipment	8	9.000%	90,514,294	295.65	\$2,408,450	0	\$0	\$2,408,450
Theatre and Sound Equipment	8	9.000%	1,661,835	377.44	\$56,452	0	\$0	\$56,452
Ag Implements	8	9.000%	595,845,270	295.65	\$15,854,549	0	\$0	\$15,854,549
Buses	8	9.000%	1,630,282	377.44	\$55,380	0	\$0	\$55,380
Trucks over 1 Ton (9%)	8	9.000%	80,852,950	377.44	\$2,746,542	0	\$0	\$2,746,542
Rental Equipment	8	9.000%	14,256,986	377.44	\$484,304	0	\$0	\$484,304
Furniture and Fixtures	8	9.000%	353,623,367	377.44	\$12,012,444	0	\$0	\$12,012,444
CB's and Mobile Phones	8	9.000%	1,406,254	377.44	\$47,770	0	\$0	\$47,770
Mining Machinery	8	9.000%	43,093,178	295.65	\$1,146,645	0	\$0	\$1,146,645
Ski Lifts	8	9.000%	6,316,000	295.65	\$168,059	0	\$0	\$168,059
Repair Tools	8	9.000%	1,114,362	377.44	\$37,854	0	\$0	\$37,854
Coal and Ore Haulers	8	9.000%	29,256,744	295.65	\$778,478	0	\$0	\$778,478
Manufacturing Machinery	8	9.000%	752,006,817	377.44	\$25,545,371	0	\$0	\$25,545,371
Radio and TV Broadcasting Equip.	8	9.000%	8,932,518	377.44	\$303,434	0	\$0	\$303,434
Machin. other than Farm, Min., Manuf.	8	9.000%	291,686,587	377.44	\$9,908,477	0	\$0	\$9,908,477
Supplies and Materials	8	9.000%	74,145,136	377.44	\$2,518,681	0	\$0	\$2,518,681
All Other Property	8	9.000%	1,549,567	377.44	\$52,638	0	\$0	\$52,638
Cable TV Systems	8	9.000%	12,761,999	377.44	\$433,520	0	\$0	\$433,520
Trailers (9%)	8	9.000%	48,650,810	377.44	\$1,652,649	0	\$0	\$1,652,649
<b>SUB TOTAL</b>			<b>2,591,243,678</b>		<b>79,540,986</b>	<b>0</b>	<b>0</b>	<b>79,540,986</b>
<b>UTILITIES REAL AND PERSONAL</b>								
Indep. Tele. Companies Real	7	8.000%	5,517,313	377.44	\$166,596	5,517,313	\$166,596	\$0
Indep. Tele. Companies Personal	7	8.000%	4,788,763	377.44	\$144,598	0	\$0	\$144,598
Electric Companies Personal	11	12.000%	49,431,658	377.44	\$2,238,898	0	\$0	\$2,238,898
Pipelines Personal	11	12.000%	45,081,016	377.44	\$2,041,845	0	\$0	\$2,041,845
Gas & Electric Companies Personal	11	12.000%	316,181,269	377.44	\$14,320,735	0	\$0	\$14,320,735
Telecomm. Companies Real	11	12.000%	316,999,761	377.44	\$14,357,807	316,999,761	\$14,357,807	\$0
Telecomm. Companies Personal	11	12.000%	250,368,772	377.44	\$11,339,903	0	\$0	\$11,339,903
Electric Companies Real	11	12.000%	1,118,252,367	295.65	\$39,673,357	1,118,252,367	\$39,673,357	\$0
Pipelines Real	11	12.000%	301,963,985	295.65	\$10,713,078	301,963,985	\$10,713,078	\$0
Gas & Electric Companies Real	11	12.000%	896,126,091	377.44	\$40,588,060	896,126,091	\$40,588,060	\$0
Airlines Real	15	7.540%	59,772,772	295.65	\$1,332,455	59,772,772	\$1,332,455	\$0
Railroads Real	15	7.540%	621,904,884	295.65	\$13,863,510	621,904,884	\$13,863,510	\$0
Airlines Personal	15	7.540%	3,664,854	377.44	\$104,298	0	\$0	\$104,298
Railroads Personal	15	7.540%	25,444,377	377.44	\$724,121	0	\$0	\$724,121
<b>SUB TOTAL</b>			<b>4,015,497,880</b>		<b>151,609,262</b>	<b>3,320,537,171</b>	<b>120,694,864</b>	<b>30,914,398</b>
<b>OTHER PROPERTY</b>								
Eligible Mining Claims	18	30.000%	40,017	295.65	\$3,549	40,017	\$3,549	\$0
Nonproductive Land Under 20 Acres	19	2.000%	5,483,650	295.65	\$32,425	5,483,650	\$32,425	\$0
Impr./Class 20 Out of Production	20	3.860%	0	295.65	\$0	0	\$0	\$0
Class 20 Out of Production Land	20	3.860%	3,627	295.65	\$41	3,627	\$41	\$0
<b>SUB TOTAL</b>			<b>5,527,294</b>		<b>36,015</b>	<b>5,527,294</b>	<b>36,015</b>	<b>0</b>
<b>TOTAL ALL PROPERTY</b>			<b>27,803,398,125</b>		<b>554,950,561</b>	<b>24,337,259,925</b>	<b>398,882,990</b>	<b>112,247,430</b>

MACo ANALYSIS

SENATE BILL 14

PROJECTED REVENUE LOSSES \$112,247,430

	%	REVENUE LOSS
UNIVERSITY SYSTEM	1.70%	\$1,908,206
MISCELLANEOUS	6.80%	\$7,632,825
SCHOOL EQUALIZATION	10.90%	\$12,234,970
CITIES & TOWNS	13.50%	\$15,153,403
SCHOOL FOUNDATION LEVY	14.20%	\$15,939,135
COUNTIES	20.10%	\$22,561,733
LOCAL SCHOOL LEVIES	32.80%	\$36,817,157
<b>TOTAL LOSSES</b>		<b>\$112,247,430</b>



SENATE TAXATION  
EXHIBIT NO. 4  
DATE 16 July 92  
BILL NO. SB14

**RESOLUTION 69**

WHEREAS, a sales tax is regressive, applying a flat percentage rate to everyone, no matter what they earn, which means that your share of income paid in a sales tax goes down as your income goes up; and

WHEREAS, a sales tax would provide "tax reform", by providing property tax breaks to the property-rich and placing more of the state's tax burden on workers, the middle class, retirees and the poor; and

WHEREAS, tourists would only pay 7% of the revenue collected by a sales tax, leaving the rest of the tab to be picked up by Montanans; and

WHEREAS, currently Canadians are flocking to Montana to look for bargains and avoid that country's 7% goods and services tax;

THEREFORE BE IT RESOLVED, that the North Central Montana Central Labor Council remains strongly opposed to a sales tax that would be regressive for Montana taxpayers and would negate the reason for thousands of Canadians and persons from Wyoming who now travel to Montana to spend their non-taxed tourist dollars here; and

BE IT FURTHER RESOLVED, that this resolution be submitted to the 36th annual convention of the Montana State AFL-CIO for its consideration and concurrence; and

BE IT FINALLY RESOLVED, that the Montana State AFL-CIO continues to actively oppose the sales tax as regressive and non-responsive to workers, senior citizens and low income people as well as a detriment to attracting out of state business to Montana.

SUBMITTED BY: North Central Montana Central Labor Council

***ADOPTED BY THE 36TH ANNUAL MONTANA STATE AFL-CIO CONVENTION***

**RESOLUTION 31**

WHEREAS, the poor, the unemployed, the senior citizens are least able to pay the costs of supporting state government; and

WHEREAS, a sales tax shifts much of these costs to the least able to pay, forcing a tax increase upon them; and

WHEREAS, invariably a sales tax shifts the cost of government away from those best able to pay, and frequently is used to reduce taxes for large, out-of-state corporations and those best able to pay;

THEREFORE BE IT RESOLVED, that the Montana Family Union opposes any sales tax and the shift in tax burden onto the least able to pay; and

BE IT FINALLY RESOLVED, that this resolution be forwarded to the Montana State AFL-CIO for their reaffirmation at their 36th annual convention of the traditional opposition to a sales tax of the Montana State AFL-CIO.

SUBMITTED BY: Montana Family Union

***ADOPTED BY THE 36TH ANNUAL MONTANA STATE AFL-CIO CONVENTION***



ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date 16 July 92 Senate Bill No. 14 Time \_\_\_\_\_

NAME	YES	NO
SENATOR BROWN	✓	
SENATOR DOHERTY	✓	
SENATOR GAGE		✓
SENATOR HARP	✓	
SENATOR KOEHNKE	✓	
SENATOR THAYER		✓
SENATOR TOWE	✓	
SENATOR VAN VALKENBURG	✓	
SENATOR YELLOWTAIL	✓	
SENATOR ECK, VICE CHAIR	✓	
SENATOR HALLIGAN, CHAIR	✓	

Jeanne Bird  
Secretary

Mike Halligan  
Chairman

Motion: SB 14 Do Not Pass - Yellowtail