

MINUTES

**MONTANA SENATE
53rd LEGISLATURE - REGULAR SESSION**

COMMITTEE ON TAXATION

Call to Order: By Chairman Mike Halligan, on March 2, 1993, at 8:00 a.m.

ROLL CALL

Members Present:

Sen. Mike Halligan, Chair (D)
Sen. Dorothy Eck, Vice Chair (D)
Sen. Bob Brown (R)
Sen. Steve Doherty (D)
Sen. Delwyn Gage (R)
Sen. Lorents Grosfield (R)
Sen. John Harp (R)
Sen. Spook Stang (D)
Sen. Tom Towe (D)
Sen. Fred Van Valkenburg (D)
Sen. Bill Yellowtail (D)

Members Excused: None.

Members Absent: None.

Staff Present: Jeff Martin, Legislative Council
Bonnie Stark, Committee Secretary

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

Committee Business Summary:

Hearing: SB 370, SB 374, SB 379
Executive Action: None.

HEARING ON SB 370

Opening Statement by Sponsor:

Senator Dave Rye, Senate District 47, presented Senate Bill 370, which provides for local governments to use their discretion in suspending or cancelling delinquent property taxes on commercial, agricultural, or residential property that is subject to a State or Federal statutory duty. Senator Rye said the case in point by which SB 370 is being introduced is the former Lovell Clay Products Company in Billings, located in the Lockwood area. A buyer would like to purchase the property; however, there is an enormous amount of asbestos cleanup which, combined with the

company's delinquent property taxes, exceeds the real, or fair, market value of the property. The buyer has no interest in buying as long as the amount he would owe exceeds any potential profit he could make.

Proponents' Testimony:

Joe Gerbase, an attorney from Billings who represents the proposed buyer of the Lovell Clay Products property, Jim's Excavating, spoke in favor of SB 370. Mr. Gerbase said this site is a large site with railroad siding, it fronts on the Interstate, and there is a large brick facility on the property which is primarily composed of kilns. In the late 1970's the clay company went bankrupt and the property was taken over by SBA and sold, under a secondary loan, to a person who owned it during the 1980s and then defaulted on the loan. The SBA repossessed the property approximately two years ago. The back taxes owed are \$45,000 plus accrued interest. The SBA had a Phase One environmental assessment done, and the prospective buyer had a Phase Two environmental assessment done, which involved digging pits on the property and checking for under-ground water, soil contamination, etc. The results were that none of the types of hazardous waste expected in this type of industrial use were found. However, they found that all the kilns were lined with non-friable asbestos and all of the fire brick is an asbestos-based product. Estimates to remove the asbestos products total \$180,000. The back taxes and the removal costs total \$225,000; the property is worth \$200,000. The deal between the prospective buyer and the SBA is a purchase price of \$120,000. The buyer would subdivide the industrial property, for an estimated net of approximately \$80,000, less engineering costs for subdividing. The prospective buyer said he is not willing to buy the property for \$120,000, pay \$180,000 to clean up the property, plus pay \$45,000 in back taxes.

Mr. Gerbase said they went to the County Commissioners to see if the back taxes could be waived, and learned there is no vehicle by which the County could cut the back taxes in order to allow this sale transaction to take place, however, the County Commissioners were receptive to the idea. The prospective buyer then met with the County Attorney, Clerk and Recorder, Assessor, and Treasurer and, combined, they put together a plan resulting in SB 370, which will modify an existing law that will allow for tax roll backs if jobs will be created. There would be no tax roll backs if the property is merely going back into the economy.

Mr. Gerbase said the effect of SB 370 would be that if the government imposes a duty, and someone is not the owner of the property at the time that duty is imposed, and there are back taxes where the combination of fulfilling that public duty and the back taxes are greater than the property value, under some specific criteria, the county may determine that it is in the best interests of the public to roll back the back taxes in order to get the property back in the chain of commerce.

Mr. Gerbase said that in this instance, the SBA does not want to remain involved, the County doesn't want to take the property for back taxes, so the only way to resolve this property is to work with the prospective buyer.

Mr. Gerbase said that subsequent to passage of a bill such as SB 370, the question arises if there are other areas that would potentially be benefitted by this type of law. He suggested that there are many properties in Montana with abandoned underground storage tanks that will have to be eventually removed and the property cleaned up, and if the owners can't afford the cleanup, the property may sit idle and eventually go to the County for unpaid back taxes. SB 370 would allow the counties to grant relief, which would assist in getting the properties back into the chain of commerce, producing tax money, creating jobs, and becoming a beneficial piece of property again.

Opponents' Testimony:

None.

Informational Testimony:

None.

Questions From Committee Members and Responses:

Senator Towe asked what SBA would do in the instance of the Lovell Clay Products property. Joe Gerbase said the SBA has agreed to let go of the property entirely; they can't do anything with the property. The prospective buyer will take it off their hands and agree to clean up the property.

Senator Towe questioned Mr. Gerbase for clarification of SB 370, in that the cost of cleanup, plus the cost of taxes, is more than the fair market value and, therefore, the concept is that the present owner of the property will not get re-paid after the taxes; the taxes will be paid first. According to Mr. Gerbase, SB 370 states that it isn't the debt on the property, plus the cleanup, plus the back taxes that exceed the fair market value; it's only taxes and cleanup. The debtor doesn't enter into the picture.

Senator Towe asked Mr. Gerbase if SB 370 means that the delinquent taxes will stay on the property until the cleanup has taken place. Mr. Gerbase said yes, the prospective buyer would give the county some reasonable time length within which the cleanup would be done, and if the cleanup is completed, the County would cut the taxes. If the cleanup is not completed, the taxes would stay in place.

Senator Towe commented that any property owner is liable for cleanup of his property and the County Commissioners would be

foolish to take that property into the County's ownership in a foreclosure action. Mr. Gerbase said the theory is that if the County takes the property in a foreclosure action, and holds it strictly for the purposes of selling the property to the public, the County is not supposed to be liable for cleanup.

Senator Grosfield asked about the retroactive date in SB 370. Mr. Gerbase said he doesn't know why December 31, 1987, is the date listed as the retroactive date, but it does cover the Lovell Clay Products tax problem, so he did not pursue the issue.

Senator Halligan asked how school district delinquent taxes would be affected. Jeff Martin, Legislative Council Staff, said there is a provision under the chapter involved which says it would apply to all taxes.

Senator Gage asked whether the fair market value referred to in SB 370 applied to the fair market value prior to the cleanup. Mr. Gerbase replied, yes, however, there is another provision in SB 370 where the county has to make a determination that there is a reasonable profit giving the incentive to clean up the property, so full value would be considered.

Closing by Sponsor:

Senator Rye said that passage of SB 370 would definitely be beneficial to the buyer in the Lovell Clay Products instance, even though it would not be extremely beneficial to Yellowstone County. However, the property that is presently doing nothing could be put back on the tax rolls and would eventually be employing people. On a state-wide basis, this is not an isolated incident; potentially there are many cases like this around the state. Passage of SB 370 would eventually benefit the entire state in terms of getting currently non-productive property back on the tax rolls and creating some jobs in the process.

HEARING ON SB 374

Opening Statement by Sponsor:

Senator Eve Franklin, Senate District No. 17, presented SB 374, which she views as a concept for great economic potential for both ethanol production and for the state. Senator Franklin said that in 1985, the Legislature provided for a concept in which a \$6 million ethanol tax incentive program was designed to promote development of the ethanol industry in Montana. At that time, a cap of \$1.5 million, per operation, was set. Currently, there is one plant operating in Montana, which is Alcotech at Ringling. Alcotech is using less than their \$1.5 million permissible incentive allowance, based on their production.

Senator Franklin said SB 374 is proposing that the ethanol industry be able to use a larger portion of the tax incentive

that is presently unused. This will initially strengthen the start-up position for new companies in their attempt to secure stable financing in that they can assure a more predictable pricing in their early days. Specifically, passage of SB 374 would help American Ethanol, which is planning to locate and build an ethanol production plant in Great Falls, with production to start in 1995. Regional farmers will also be helped by the passage of SB 374, since 100% of the grain used by American Ethanol's plant will be raised in-state.

Senator Franklin said passage of SB 374 would not preclude any new companies starting up and receiving their \$1.5 million tax incentives. The concept is the incentives will be made available for all ethanol producers who are legitimately in the market and starting up production as they enter the market.

Proponents' Testimony:

Gary Hebener, President of American Ethanol Corporation (AEC), located at West 511 Central Avenue in Great Falls, spoke in support of SB 375. Mr. Hebener came to talk about economic development, which AEC believes is the original reason the legislation was put into place in 1985. Mr. Hebener said one of Montana's greatest resources is its farmlands, and the people who operate those farms. The market place for grain products has been shrinking over the last two decades. The ethanol industry, which has been growing since 1978, is now a consumer of 450 million bushels per year of corn and wheat, which is three times the amount of grain grown in the entire state of Montana. The ethanol industry is creating jobs by turning grain into energy.

Mr. Hebener said the AEC plant proposed in Great Falls has a capital cost of more than \$100 million. There will be more than 500 construction jobs during the 18-month construction period, and approximately 130 permanent jobs in the plant when it is built and operating. Many more jobs will be created in supplying the grain, transporting the finished products from the plant, as well as service-related jobs within the community.

Mr. Hebener said the ethanol facility will in no way bring harm to, nor will it bring harmful chemicals to, the community, and there are no harmful emissions when handling or burning ethanol.

Mr. Hebener said the present legislation provides that for each gallon produced, the state would give that producer 30 cents. This amount provides the ethanol producer with an additional source of stable revenue in order to obtain financing. He said the AEC plant will initially produce 30 million gallons of ethanol per year, and the 30 cents per gallon allowed by the state equates to \$9 million dollars. Mr. Hebener said he is not suggesting to alter the \$6 million cap. AEC is suggesting that each established producer, and each new producer, be allowed to access the excise tax credit up to \$1.5 million, and that the

excess, up to the \$6 million cap, be divided among the producers on a pro-rata basis. This is a critical issue and it will mean the difference between the availability, or lack thereof, of the senior financing needed.

Mr. Hebener said 20 other states provide a variety of incentives to the ethanol industry; some in the form of producer credits, some in the form of lender credits at the pump, and some states provide both. Mr. Hebener said Nebraska provides 40 cents a gallon to the producer; Wyoming is considering the addition of 20 cents a gallon to the producer in conjunction with its existing blender credit program. AEC has selected Montana because Montana, and in particular the Great Falls area, offers an economically-balanced package of local grain supply, access to transportation requirements, natural gas costs, electrical costs, and a skilled work force. However, AEC needs to access the \$6 million fund set aside in the original legislation.

Former Governor Tim Babcock, a member of the Board of Directors of American Ethanol Corporation, spoke in favor of SB 374. Governor Babcock said AEC will be using Montana products, processing them in-state, while providing jobs and a clean industry for Montana.

Tom Harrison spoke on behalf of American Ethanol Corporation in support of SB 374. Mr. Harrison said the consequences of the \$6 million cap has not provided the incentive that was intended by the Legislature in past years and, he assumes, is still the intent of this Legislature to try to attract plants such as AEC to the state. Mr. Harrison said ethanol plant locations are competitive and, as well as the 20 states referred to by Mr. Hebener, Canada is offering even more attractive incentives to lure ethanol producers and plants. Mr. Harrison said the language in SB 374 would allow a third ethanol-producing plant to receive the \$1.5 million incentive.

Lorna Frank, representing the Montana Farm Bureau, said the Farm Bureau is in full support of SB 374. They believe the incentive program will help get another ethanol-producing plant started which will give agriculture another place to sell their products and make a more effective market.

Bob Stephens, representing the Montana Grain Growers Association, said the Grain Growers are in support of SB 374 providing it does not hurt any future ethanol plants coming into the state.

Michael S. Mizenko, representing the Montana State Building Construction Trades Council and the Montana State Association of Plumbers and Pipefitters, spoke in favor of SB 374.

Opponents' Testimony:

Don Sternhan appeared as a representative of Alcotech Industries, an ethanol-production plant in Ringling, and as a member of the Board of Directors of the state-wide Trade Association of Ethanol Producers and Consumers. Mr. Sternhan said he is not appearing as an opponent or proponent of SB 374, but has some amendments for consideration, Exhibit No. 1 to these minutes. Mr. Sternhan also expressed concern that the \$6 million cap could be exhausted within 7 or 8 months of production, leaving nothing remaining for existing plants or any future plants. Mr. Sternhan said it is his objective to maintain the integrity of the incentive program for new and existing ethanol production in the state.

Carl Schweitzer, representing the Montana Contractors Association (MCA), said the MCA is interested in seeing the AEC plant built in Great Falls, but they have some concerns about the use of highway monies to subsidize the production of alcohol. Currently, an alcohol-producing plant can receive up to \$1.5 million from Montana Highway revenue funds. The maximum the state could pay out for production in any one year is \$6 million, and SB 374 will allow the AEC to receive the balance up to \$6 million, after the \$600,000 is allowed to Alcotech. Mr. Schweitzer said the MCA is concerned with how this will affect the gas tax and highway funds, in that it would allow less funds to go toward highway construction, upkeep, and bridge construction. Mr. Schweitzer said there is a possibility that Montana cannot match the Federal funds which may be available, and the additional funds allowed to the alcohol-producing plants could cause Montana to lose about \$26.1 million Federal highway funds through the 87/13 matched funding program. The MCA strongly urges defeat of SB 374, in order to keep highway dollars for highway purposes.

Senator Larry Tveit, Senate District No. 11, spoke in opposition to SB 374, saying the impact would definitely help the AEC plant and would not leave adequate funding for other proposed ethanol-producing plants in the state. Senator Tveit said there are proposed plants in Sidney and Scobey which could be built and helped with the existing statutes.

Informational Testimony:

None.

Questions From Committee Members and Responses:

Senator Grosfield asked Mr. Hebener how many gallons of gasohol can be made from a gallon of alcohol. Mr. Hebener said it is typically a 10% mix, however, with the rules of the Clean Air Act of 1990, there are blends that are 7% and 5%, attempting to stretch the available ethanol and oxygen over more gallons for an environmental benefit.

Senator Grosfield asked Mr. Hebener what percentage of the total production of the AEC plant he expects to be sold in Montana. Mr. Hebener said Montana currently consumes about 1/2 billion gallons of gasoline and diesel annually. If Montana consumers were to adopt 10% ethanol, perhaps 50 million gallons per year would be consumed in Montana. Realistically, they hope that 20% of the Montana market would be using ethanol blend during the next 3-5 years, which would equal an actual consumption of 10 million gallons of locally-produced ethanol. The balance would be sold into other states.

Senator Towe asked Mr. Hebener if SB 374 is not passed, would AEC still build the plant at Great Falls. Mr. Hebener said they are trying to do that, but have come to a serious financial obstruction. Mr. Hebener said their lending institutions need a guarantee of stable sources of revenue.

Senator Towe asked Mr. Hebener how the Legislature could justify a \$5.4 million subsidy to AEC. Mr. Hebener said AEC would contribute \$3 million per year in property taxes; generate a payroll of over \$3 million per year, and the multiplier on the \$3 million is at least four times, and possibly five or six times because of the type of jobs; they will pay income taxes in the State; they will create a new market for one of Montana's most important and long-lasting natural resources, which may result in a benefit of higher grain prices. With AEC's consumption of 12 million bushels of grain, they are buying \$36 million worth of grain from the local farmers each year and will process it and sell it as approximately \$80 million worth of finished goods.

Senator Gage asked Mr. Hebener if they were looking at Canada as a source of natural gas. Mr. Hebener said they are getting their gas through the Great Falls Company and he believes they acquire their gas from a variety of sources, some in Montana and possibly some out of Canada.

Senator Van Valkenburg asked Bill Salisbury, Administrator of the Administration Division, Department of Transportation (DOT), if the entire \$6 million credit is used in the coming biennium, would there be a need to increase the fuel tax by approximately one cent in order to meet the DOT's needs for funding the highway program he reviewed with this Committee a week ago. Mr. Salisbury said this would be an ideal situation. A \$3.8 million fiscal impact is equivalent to a one cent tax on gasoline. The Senator asked if the DOT could match available Federal funds and do the reconstruction trust fund program as proposed without the money that would otherwise be available if this credit were not used to its maximum. Mr. Salisbury replied that they could not do that.

Senator Van Valkenburg asked what the Administration's position is with respect to SB 374. Mr. Salisbury said it doesn't help the DOT, and in that light, they do not support it.

Senator Doherty asked if the DOT foresees using the \$6 million credit within the next biennium. Tom Harrison replied that the optimistic projections are based on the fiscal note which indicates the credit would be most used in the second year of the biennium and then to the extent that is set forth in the fiscal note. It is his understanding that if there is an increase in production at Alcotech in that same period of time, it would shift the total impact in the second year, more into Alcotech's plant, less into American Ethanol's plant.

Senator Doherty asked Mr. Salisbury if the entire \$6 million wouldn't be used, would that change his answers to Senator Van Valkenburg's questions. Mr. Salisbury said if it is going to happen, it doesn't matter whether it is fiscal year '94, '95, or '96. Senator Doherty said if the money isn't going to be used in this biennium, it would mean that the gas tax increase in SB 257 wouldn't have to be any more than the 4-cent/3-cent increases, as proposed. Mr. Salisbury agreed that this is accurate.

Senator Harp asked if the American Ethanol Plant is a co-generation project. Mr. Hebener said this is correct; they had proposed to build an electrical co-generation facility alongside the ethanol plant which would produce 108 megawatts of electricity net. However, AEC was unsuccessful in its proposal to sell the electricity to the Montana Power Company so AEC will not be building the co-generation plant in 1993-94. They continue to pursue alternatives that may allow them to build that facility at a later date. Mr. Hebener said they are trying to determine a market with the rural electric cooperatives, and as an additional economic development, the state can expect that within this decade, they will find the opportunity to sell electricity to either Montana Power, because of growth in the state, electricity to the rural cooperatives, or electricity outside of the state of Montana. They are currently working with Bonneville Power to find a way to export electricity to the west coast.

Senator Eck asked if it could be assumed that American Ethanol will not consider, as an alternative, the burning of hazardous materials. Mr. Hebener said he could assure the Committee they will not.

Senator Eck asked if they have looked at other sources of funding for ethanol production, since this is often looked at as a threat to gasoline. Mr. Hebener said they don't have any alternative funding in mind; however, they are not proposing that this body increase the tax credit. They are merely proposing the tax credit that was approved a number of years ago be accessible on a pro-rata balance. The effect of the present bill is that a large plant which can sustain itself and can be relied upon to provide jobs and long-term economic development is penalized for being big because it only gets 5 cents a gallon. American Ethanol is suggesting that it is reasonable that, to the extent that the excess is not being used by other small plants,

allow the balance to be spread equally over any excess gallons. Instead of only 5 cents a gallon, perhaps they could receive 10 or 15 cents a gallon. They propose to utilize the funds the Legislature identified years ago to create the economic development that was intended.

Closing by Sponsor:

Senator Franklin said American Ethanol has a legitimate plan to provide some economic development in a clean, productive way, and use the natural resources of the state. The opportunity to do some good with this money will end in seven years when the resolution expires. The intent is not to preclude any other ethanol-producing plants from this funding source, nor is there an intent to adversely impact the highway fund. Passage of SB 374 will benefit grain producers around the state, as well as benefit the state's general economy.

HEARING ON SB 379

Opening Statement by Sponsor:

Senator Steve Doherty, Senate District #20, presented SB 379, which simplifies the tax appeal process before the State Tax Appeal Board.

Proponents' Testimony:

Dave Nielsen, an attorney tax counsel with the DOR, appeared as a member of the Tax Litigation Subcommittee of the Tax Probate Section of the State Bar. Mr. Nielsen said this bill streamlines and clarifies some of the tax appeal process, especially as it pertains to payment of taxes under protest and the declaratory judgment action in District Court. Presently, if a person wishes to appeal the valuation of his property, he can go to the County Tax Appeal Board, and if unsuccessful, can go to the State Tax Appeal Board. If he is unsuccessful there, he can petition for judicial review in District Court. In some instances, the taxpayers, and counselors, do not realize they must first pay their taxes under protest and must name the county or county treasurer as a party in the petition for judicial review. Mr. Nielsen has seen several cases where people inadvertently think they are appealing their taxes, but at the level of the judicial review, fail to enjoin the county as a party. SB 379 will put the existing requirement in the section that talks about judicial review and protest, so people will be made more aware of the proper process. The bill does not attempt to substantively change any of the process. It will, however, clarify that process.

Mr. Nielsen said the county does not have to be served with any petition for judicial review in order to refund taxes paid under protest, but the county treasurer must be notified so the treasurer will know to keep that money separate.

Mr. Nielsen said SB 379 will consolidate the declaratory judgment sections existing in present law, and will clarify the application of the Administrative Procedure Act. The filing and service requirements for appeals are also correlated with the procedures process.

Terry Cosgrove, another member of the Tax Litigation Subcommittee of the Tax Probate Section of the State Bar, said he supports SB 379 in its effort to simplify the tax appeal process.

John McNaught, Chairman of the State Tax Appeal Board (STAB), asked the Committee to insert language he said will clarify the intent of the bill. A variety of fees are imposed by the County or District (under Title 7), and a taxpayer can be confused about which type of fee can be appealed. Some fees are property value fees and some are service fees. STAB only handles appeals on property value fees, and Mr. McNaught thinks the additional language may clarify that fact.

Opponents' Testimony:

None.

Informational Testimony:

None.

Questions From Committee Members and Responses:

Senator Grosfield asked Mr. McNaught to clarify his request for inserting "Title 15" into the bill. Mr. McNaught said a taxpayer will more easily understand which types of fees can be appealed if this language is included in SB 379.

Senator Towe asked Mr. Nielsen for clarification of language he suggests for insertion on Page 2, Line 9. Mr. Nielsen said it should read, "Chapter 2 or Chapter 15 under Title 15". He further said it is the intent that if there is an appeal to the County Tax Appeal Board, and on through the appeal processes, as a condition of continuing that appeal, those taxes have to be paid under protest when due, so that the taxes do not become delinquent. Dave Woodgerd, DOR, further explained that it is not intended to expand the current requirement that property taxes must be paid under protest.

Senator Towe asked Dave Woodgerd if it is the intent that SB 379 will allow another method of paying under protest; in other words, if a person missed the requirement and doesn't make the payment under protest, is the appeal process lost, or is a reprieve allowed under SB 379 so a person can now pay under this Section at a later time if the first deadline was missed. Mr. Woodgerd said M.C.A. Section 15-1-402 is the existing section which requires the payment under protest. This bill will clarify what the existing law and practice is. If someone does not pay

under protest, they can still have a lawsuit; the problem is, they cannot get the money back.

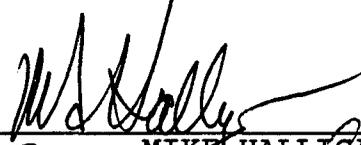
Senator Stang asked if the language on Page 8, relating to someone challenging the market value, is a variation from current law. Mr. Woodgerd said this language is under the Declaratory Judgment Act and applies when skipping the County Tax Appeal Board and the State Tax Appeal Board by going directly to District Court. Current case law says some cases must go through the County and State Tax Appeal Boards.

Closing by Sponsor:

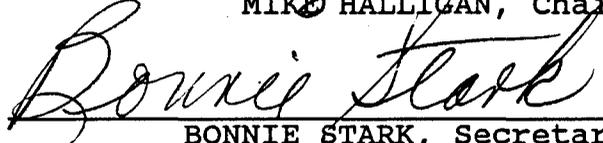
Senator Doherty asked for Committee support of SB 379.

ADJOURNMENT

Adjournment: The meeting adjourned at 9:43 a.m.



MIKE HALLIGAN, Chair



BONNIE STARK, Secretary

MH/bjs

PROPOSED AMENDMENTS

S.B. # 374

SENATE TAXATION

EXHIBIT NO. 1

DATE 3-2-93

BILL NO. SB 374

1. Page 1, line 24, (iii) :

insert "tertiary" between "ethyl" and "butyl"

2. Page 3, lines 9, 11, and 13 :

delete "gasohol" ~~gasohol~~, insert "alcohol"

DATE 3-2-93

SENATE COMMITTEE ON Taxation

BILLS BEING HEARD TODAY: SB 370, 374, 379

Name	Representing	Bill No.	Check One	
			Support	Oppose
Joe Gerbass	Jim's Excavating	370	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tim Babcock	American Ethanol	374	<input type="checkbox"/>	<input type="checkbox"/>
David L. Nielsen	MT Bar	379	<input checked="" type="checkbox"/>	<input type="checkbox"/>
MICHAEL S MIZENKO	MT ST Bldg - CONSTRUCTION COUNCIL MT. ST ASSOC PLS & TRADES	374	<input checked="" type="checkbox"/>	<input type="checkbox"/>
TARRY CASGROVE	St. Bar	379	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Don Fleher	Alcotek	374	<input type="checkbox"/>	<input type="checkbox"/>
Carl Schweitzer	MCA	374	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Gale Heberer	American Ethanol	374	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Bob Stephens	Int. Grain Growers Assn	374	<input checked="" type="checkbox"/>	<input type="checkbox"/>
John Frankham	STAB	379	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Dave Woodford	DOR	379	<input checked="" type="checkbox"/>	<input type="checkbox"/>

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY