

MINUTES

MONTANA SENATE  
54th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By CHAIRMAN GERRY DEVLIN, on February 3, 1995, at  
8:00 a.m.

ROLL CALL

**Members Present:**

Sen. Gerry Devlin, Chairman (R)  
Sen. Mike Foster, Vice Chairman (R)  
Sen. Mack Cole (R)  
Sen. Delwyn Gage (R)  
Sen. Lorents Grosfield (R)  
Sen. John G. Harp (R)  
Sen. Dorothy Eck (D)  
Sen. Barry "Spook" Stang (D)  
Sen. Fred R. Van Valkenburg (D)

**Members Excused:** None

**Members Absent:** None

**Staff Present:** Jeff Martin, Legislative Council  
Renée Podell, Committee Secretary

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

**Committee Business Summary:**

Hearing: SB 255, SB 198  
Executive Action: SB 255

HEARING ON SB 255

Opening Statement by Sponsor:

SEN. EVE FRANKLIN, SD 21, Great Falls, stated SB 255 is a measure to revise the income tax withholding process for the National Guard. She explained guardsmen, and reservists are put in an inconvenient and difficult situation because their wages are not, under the tax code considered appropriate to withhold. She acknowledged they must pay quarterly withholding.

Proponents' Testimony:

Charlotte Maharg, Supervisor, Income Tax Division, Department of Revenue, urged support for SB 255. She reported the DOR has received many complaints in regard to this issue.

Roger A. Hagan, Officer and Enlisted Associations of the Montana National Guard, presented written testimony in support of SB 255. EXHIBIT 1.

Opponents' Testimony:

None

Informational Testimony:

None

Questions From Committee Members and Responses:

SEN. DELWYN GAGE asked Ms. Maharg if it would be a problem to have language put into the bill to have more money withheld during the year. Ms. Maharg stated an amendment is not necessary because the information should go on the W-4 form.

Closing by Sponsor:

SEN. FRANKLIN asked for support of SB 255.

HEARING ON SB 198

Opening Statement by Sponsor:

SEN. GREG JERGESON, SD 46, Chinook, presented a booklet titled History of Agricultural Land Valuation Schedules-Recommendations Made by the Agricultural Land Valuation Advisory Committee. EXHIBIT 2. He furnished history of irrigation bills and the objective of the handout. He reported he didn't sign the fiscal note due to the advisory committee making adjustments and keeping the adjustments of taxable value neutral to the values they knew to be the case during the 1993 session (See Table 3 of Exhibit 2).

Proponents' Testimony:

Judy Paynter, Department of Revenue, reviewed the booklet presented by SEN. JERGESON.

Randy Wilke, Department of Revenue, gave a presentation of the DOR's Geographical Information System (GIS).

{Tape: 1; Side: B; Comments: Turn Tape.}

Bob Stephens, Montana Grain Growers Association, urged support for SB 198.

Lorna Frank, Montana Farm Bureau, stated after the dissention of last session over irrigation bills, it's time to get on with business.

**Mike Murphy, Executive Director, Montana Water Resources Association,** presented written testimony. **EXHIBIT 3.**

**Larry Brown, Agricultural Preservation Association,** commented in regard to the GIS there is a lot of ground truthing work which needs to be done before elevations are accurate on the system.

**Les Graham, Montana Dairymen's Association,** presented written testimony. **EXHIBIT 4.**

Opponents' Testimony:

None

Informational Testimony:

None

Questions From Committee Members and Responses:

**SEN. MIKE FOSTER** asked **Ms. Paynter** if a county by county breakdown of the revenue effects of this bill could be obtained from the DOR. **Ms. Paynter** said she would provide that information. **SEN. FOSTER** questioned **Ms. Paynter** in regard to an incorrect reference to a year in the title of Section 1 in the technical note. **Ms. Paynter** responded a correction has been made and presented to Jeff Martin for executive session. **SEN. FOSTER** asked **Ms. Paynter** for a breakdown of the 180,950 acres classified irrigated ag land mentioned in her presentation. He questioned if the irrigated ag land was statewide or located only in a particular area. **Ms. Paynter** asked **Les Saisbury, Assessment Division, Department of Revenue,** for his response. **Mr. Saisbury** commented the bulk of the acreage is found in Beaverhead County. He said he would provide the requested information for the committee.

**SEN. FRED VAN VALKENBURG** asked **Ms. Paynter** how much has been spent on reworking the taxation of agricultural land. **Ms. Paynter** commented she doesn't have a breakdown of the hours that staff has put in on this project. **SEN. VAN VALKENBURG** asked **Ms. Paynter** to present the committee with an estimate.

**SEN. DELWYN GAGE** asked **Ms. Paynter** if there is anything in current law which says after revaluation property tax should end up tax neutral. **Ms. Paynter** said, "Yes". **SEN. GAGE** asked **Mr. Wilke** how many types of soil with different production capabilities are found in Montana. **Mr. Wilke** stated obviously there are hundreds.

**CHAIRMAN DEVLIN** commented there must be 1,000 classifications for agricultural land under the GIS plan, stating it seems like an impossible task to record everything accurately. **Mr. Wilke** acknowledged the GIS makes more sense than the way things are being done now.

SEN. DOROTHY ECK said people are seriously upset with the way agricultural land is being evaluated. SEN. ECK asked SEN. JERGESON if taxable valuations have been done statewide since the years of 1955 - 1975. SEN. JERGESON stated he wasn't sure but assumed they have been.

{Tape: 1; Side: B; Approx. Counter: 32.6; Comments: Speaker very difficult to hear.

SEN. GAGE questioned SEN. JERGESON in regard to Section 4 and the phase out language. SEN. JERGESON asked Jeff Martin if he would respond. Jeff Martin responded he put the termination date in the bill to allow the committee (Revenue Oversight) to be in existence to report to this committee on their study activities.

CHAIRMAN DEVLIN questioned if this committee should report to the DOR or the Revenue Oversight Committee. He commented this will be discussed in executive session.

Closing by Sponsor:

SEN. JERGESON commented there has been a lot of work that has gone into the GIS. He urged careful consideration by the committee and a do pass vote.

EXECUTIVE ACTION ON SB 255

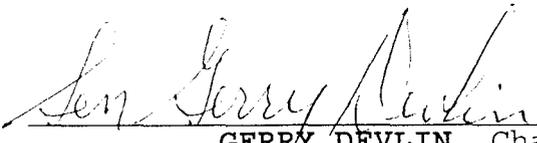
Motion: SEN. FOSTER MOVED DO PASS.

Discussion: None

Vote: THE MOTION CARRIED UNANIMOUSLY.

ADJOURNMENT

Adjournment: 9:48 a.m.

  
GERRY DEVLIN, Chairman

  
RENEE J. PODELL, Secretary

GD/rp

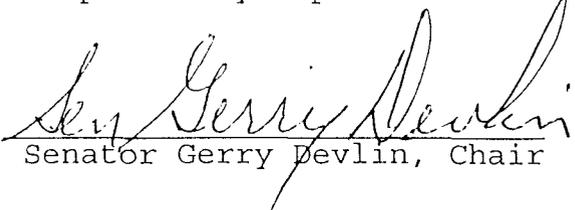


SENATE STANDING COMMITTEE REPORT

Page 1 of 1  
February 3, 1995

MR. PRESIDENT:

We, your committee on Taxation having had under consideration SB 255 (first reading copy -- white), respectfully report that SB 255 do pass.

Signed:   
Senator Gerry Devlin, Chair

SENATE TAXATION

DATE February 3, 1995

EXHIBIT NO. 1

BILL NO. SB 255

## **TESTIMONY IN SUPPORT OF SENATE BILL 255**

**Senate Taxation Committee**

**2/3/95**

***Presented by:***

***ROGER A. HAGAN***

***Officer and Enlisted Associations of the Montana National Guard***

Mr. Chairman, members of the committee, for the record my name is MSGT Roger A. Hagan. I represent the more than 4,000 members of the Officer and Enlisted Associations of the Montana National Guard. It is my pleasure to provide comment in support of Senate Bill Number 255, a bill providing for the withholding of tax from National Guard and Reserve wages.

Our Associations concur with this bill as presented today. The Department of Revenue and Senator Franklin have both worked closely with our Associations on this issue. It is important that the purpose of the bill is understood. Under current law, our National Guard pay -- weekend drills and annual training -- is not included in the definition of wages in Section 15-30-201, MCA. Since our National Guard pay is not considered wages, there is no provision that our employer, the Department of Defense, withhold Montana state income tax.

This bill merely serves to include our National Guard and Reserve pay in the definition of wages. This change will facilitate the withholding of Montana state income tax from our training pay as we earn it. This may seem like an insignificant change, but for our guard members it is important. Currently we are required to pay the additional tax obligation at the end of the year when we file our tax returns; or, for some members, a quarterly estimated tax filing may be necessary.

A young guard member may find him/herself digging up an extra \$100 or more on April 15th. Some guard members who are required to file quarterly estimated returns face the potential of late filing penalties and other charges. Having the convenience of tax withholding at the time of wage payment is something we take for granted. This change will make tax payment for National Guard and Reserve pay, as convenient.

What this bill does not do is make something taxable that wasn't taxable before. Our National Guard and Reserve wages are State Income taxable now and always have been. The membership of our Associations urge your support of this legislation. Thank you for your favorable consideration and I will remain for any questions the committee may have.

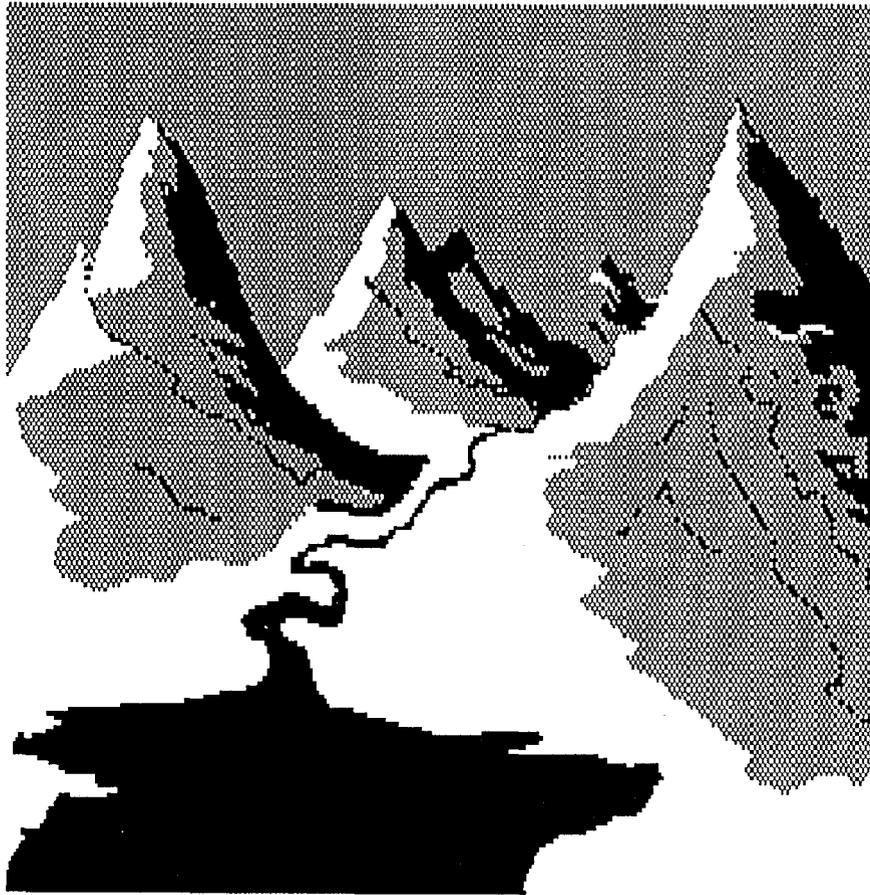
SENATE TAXATION

DATE February 3, 1995

EXHIBIT NO. 2

BILL NO. SB 198

**PRESENTATION BEFORE THE  
SENATE TAXATION COMMITTEE  
ON SENATE BILL 198**



*Recommendations Made by the  
Agricultural Land Valuation  
Advisory Committee*

# HISTORY OF AGRICULTURAL LAND VALUATION SCHEDULES

## SENATE BILL 168 (Passed by the 1993 Legislature)

### Requirements

- Provided the methodology for the development of new agricultural land valuation schedules to be used for the 1994 tax year
- Provided for a four year phasein of the new land schedules
- Required statewide taxable value neutrality of the new land schedules
- Combined Class 14, farmstead, with Class 4, residential property
- **Established an interim Agricultural Land Valuation Advisory Committee to review water costs and other issues applicable to the valuation and assessment of agricultural land; required a committee recommendation by July 1, 1994**

EXHIBIT 2  
DATE 2-3-95  
SB 198

**AGRICULTURAL LAND VALUATION  
ADVISORY COMMITTEE**

**Committee Facilitator:**

Judy Paynter  
Principal Tax Administrator  
Department of Revenue  
Mitchell Building  
Helena, MT 59620  
Phone: 444-2460

**Multiple Use Farmer/Rancher:**

Marge Boulware  
Route 2, Box 3015  
Miles City, MT 59301  
Phone: 232-4453

**Financial Institution:**

Mike Grove  
First National Bank  
P.O. Box 709  
White Sulphur Springs, MT 59645  
Phone: 547-3331

**Local Government:**

Mona Nutting  
P.O. Box 190  
Silesia, MT 59080  
Phone: 962-3262

**Grazing Interests:**

Jim Almond  
3103 Ramada Drive  
Billings, MT 59101  
Phone: 248-6891

**Legislators:**

Senator Greg Jergeson  
Rural Route 71, Box 8  
Chinook, MT 59523  
Phone: 357-3483

Representative Chase Hibbard  
725 Madison  
Helena, MT 59601  
Phone: 442-1803

**Individual Water Users:**

Bob Story, Jr.  
Rural Route 1  
Park City, MT 59063  
Phone: 633-2746

**General Public:**

Jerry Allen  
518 Willow Creek  
Corvallis, MT 59828  
Phone: 961-4220

**Organized Irrigation District Water  
Users:**

Jerry Nypen  
Rural Route 1  
Fairfield, MT 59436  
Phone: 467-2533

Don Steinbeisser  
Rural Route 1, Box 3405  
Sidney, MT 59270  
Phone: 482-2187

**Non-Irrigated Cropland:**

Earl Bricker  
Moore, Mt 59464  
Phone: 374-2554

**Montana State University - College of  
Agriculture**

Myles Watts  
Agricultural Economics & Economics  
306 Linfield Hall  
Montana State University  
Bozeman, MT 59717  
Phone: 994-3701

# AGRICULTURAL LAND VALUATION ADVISORY COMMITTEE

## Purpose

- Review water costs and other issues applicable to the valuation and assessment of agricultural land and make a recommendation to the Department of Revenue by July 1, 1994.

## Recommendations

1. Provide for a fixed base water cost, in addition to labor cost (irrigation type) and energy cost, to be associated with all irrigated agricultural land and maintain the cap on total water costs at \$35 per irrigated acre.
2. When implementing the formula, make the corresponding required changes to ensure the agricultural land valuation schedule minimum values comply with 15-7-201, MCA.  
*"...the value of irrigated land may not be below the value of what the land would have if it were not irrigated." 15-7-201, MCA.*
3. Maintain statewide taxable value neutrality and the taxable value phasein of the agricultural land schedules.
4. Create an agricultural land advisory committee whose purpose would be:
  - (i.) to study methods of using the productive capability of soils for the classification and valuation of agricultural land, and
  - (ii.) to consider which economic factors, such as land use and management, influence the valuation of agricultural land, and
  - (iii.) to make a recommendation to the Department of Revenue by July 1, 1996.

## A Base Water Cost Concept for Irrigated Land Schedules

This report presents the results of analysis regarding a 'Base Water Cost' concept incorporated into the SB 168 (1997) land value schedules for irrigated ag land. Senate Bill 168 was passed by the 1993 legislature. Analyzed is the impact to overall taxable value of irrigated ag land and impact to taxable value per acre of irrigated ag land.

### Definition: Base Water Cost:

*A fixed cost, in addition to labor cost (irrigation type) and energy cost, to be associated with all irrigated ag land. For each parcel of irrigated ag land, the sum of these costs is used to determine the water cost category for that parcel of land.*

For example, a parcel of class 1 / grade 2 irrigated land which uses a sprinkler irrigation system (labor is \$4.50) with \$2.50 energy cost has a total water cost of \$7.00 ( \$4.50 + \$2.50 ) . This would place the parcel of land in water cost category 2 and results in an assessed value of \$685.25 per acre. Given a base water cost of \$5.50, the total water cost would then be \$12.50 ( \$4.50 + \$2.50 + \$5.50 ). Now the parcel of land is in water cost category 3 and has an assessed value of \$607.13 per acre as shown in the Class 1 matrix.

CLASS 1 (Maximum Rotation) Assessed Value Per Acre by Water Cost Class

Tons Alfalfa Per Acre	Grade	Under \$5.00	\$5.00 9.99	\$10.00 14.99	\$15.00 19.99	\$20.00 24.99	\$25.00 29.99	\$30.00 34.99
4.5+	1A	980.25	902.13	824.00	745.88	667.75	589.63	511.50
4.0-4.4	1B	871.81	793.69	715.56	637.44	559.31	481.19	403.06
3.5-3.9	2	763.38	685.25	607.13	529.00	450.88	372.75	307.71
3.0-3.4	3	654.94	576.81	498.69	420.56	342.44	277.31	277.31
2.5-2.9	4	546.50	468.38	390.25	312.13	246.92	246.92	246.92
2.0-2.4	5	438.06	359.94	281.81	203.69	201.34	201.34	201.34
1.5-1.9	6	329.63	251.50	173.38	170.95	170.95	170.95	170.95
1.0-1.4	7	221.19	143.06	125.36	125.36	125.36	125.36	125.36
Less than 1.0	8	94.97	94.97	94.97	94.97	94.97	94.97	94.97

In effect, the addition of a \$5.50 base water cost results in all parcels shifting in water cost category except for those already in water cost category 7. Those parcels of land in category 7 do not shift due to the cap of \$35 on total water cost.

## A Minimum Value for Irrigated Land Schedules

This report analyzes the affect of changing the minimum values as the new formula is implemented for irrigated land. The requirement that irrigated land shall not have a value that is less than Class 4 land is found in 15-7-201, MCA.

The statutory minimum value language requires that irrigated land which is found to have a very low or negative value pursuant to the appraisal formula provided in 15-7-201, MCA, should be appraised as if the land were used for nonirrigated purposes. Accordingly, pursuant to 15-7-201 (5) (c), MCA, the land will be appraised as if it were used to produce a nonirrigated crop of wheat.

Table 1 contains the SB 168 minimum values (no less than Class 4) for Classes 1 - 3, irrigated land.

Table 2 displays the statewide results of applying the base water cost concept to the SB 168 land schedules (1997).

**TABLE 2**  
**Impact of \$ 5.50 Base Water Cost and Class 4 Minimum Value**  
**on Statewide Taxable Value of Agricultural Land**  
 SB168 (1997) Land Values With Class 4 Minimum Value

Base Water Cost	Minimum Value	Taxable Value Irrigated Land	Taxable Value All Ag Land	Percent Change in Taxable Value Per Acre From 1993
\$0	Class 4	\$23,014,248	\$144,749,513	53.3%
\$5.50	Class 4	\$19,870,557	\$141,605,822	32.4%

Without a base water cost and with a Class 4 minimum value, the taxable value of all irrigated lands is \$23,014,248. The taxable value of *all* ag land is \$144,749,513. Also, without a base water cost, the taxable value per acre of irrigated ag land is \$13.96, a 53.3% increase in the 1993 taxable value per acre.

With a base water cost of \$5.50 and a Class 4 minimum value, the taxable value of all irrigated lands is \$19,870,557, a decrease of \$3,143,691. The taxable value of all ag land is decreased to \$141,605,822. The taxable value per acre of irrigated ag land is \$12.06, a 32.4% increase from 1993.

Table 3 provides an overall summary of taxable value and tax liability comparing 1993 values to SB 168 (1997) land values.



TABLE 3

COMPARISON OF 1993 VALUES TO SB-168 1997 Current Law Values With \$5.50 Base Water Cost

The Minimum Value per Acre of Irrigated Land is No Less Than Class 4 Land.

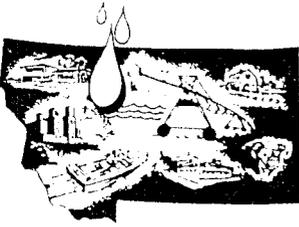
1993 Land Values, Acreage per Class			Senate Bill 168			Actual Acres From CAMAS \$5.50 Base Cost			
Class of Land	1993 Acres	Percent of Total Acres	1993 Taxable Value	Percent of Total Taxable	1997 Taxable Value	Percent of Total Taxable Value	1997 Taxable Value \$5.50 Base	Percent of Total Taxable	% Change Taxable Value
1 - Irr/ Max	264,720	0.53%	\$3,958,258	2.81%	\$6,418,990	4.43%	\$5,523,902	3.90%	39.55%
2 - Irr/ Med	433,160	0.86%	\$3,768,034	2.67%	\$4,059,218	2.80%	\$3,520,748	2.49%	-6.56%
3 - Irr/ Min	769,042	1.53%	\$5,725,172	4.06%	\$12,536,040	8.66%	\$10,825,907	7.65%	89.09%
<i>Irr. Subtotal</i>	<i>1,466,922</i>	<i>2.91%</i>	<i>\$13,451,464</i>	<i>9.54%</i>	<i>\$23,014,248</i>	<i>15.90%</i>	<i>\$19,870,557</i>	<i>14.03%</i>	<i>47.72%</i>
4 - Sum Fall	12,162,308	24.12%	\$83,122,924	58.95%	\$71,342,267	49.29%	\$71,342,267	50.38%	-14.17%
5 - Grazing	35,659,230	70.73%	\$37,794,238	26.76%	\$41,380,327	28.59%	\$41,380,327	29.22%	9.66%
6 - Wild Hay	1,059,590	2.10%	\$5,530,299	3.92%	\$8,368,582	5.78%	\$8,368,582	5.91%	51.32%
7 - Cont Crop	69,947	0.14%	\$1,166,298	0.83%	\$644,089	0.44%	\$644,089	0.45%	-44.77%
<i>Total</i>	<i>50,417,997</i>	<i>100%</i>	<i>\$141,005,223</i>	<i>100%</i>	<i>\$144,749,513</i>	<i>100%</i>	<i>\$141,605,822</i>	<i>100%</i>	<i>0.43%</i>

Estimated Taxable Value And Tax Liability

Taxable Value Per Acre			Estimated Taxes Paid per Acre			
Class Of Land	1993 Estimated Taxable Value	Senate Bill 168 and a \$5.50 Base Cost Estimated Taxable Value/Acre	Senate Bill 168 and a \$5.50 Base Cost Percent Change 1993 to 1997	1993 Average Taxes Per Acre	W/\$5.50 1997 Average Taxes Per Acre	SB 168 1997 Average Taxes Per Acre
1 - Irr/ Max	\$14.95	\$17.86	19.5%	\$4.68	\$5.59	\$6.49
2 - Irr/ Med	\$8.70	\$13.15	51.1%	\$2.72	\$4.11	\$4.74
3 - Irr/ Min	\$7.44	\$10.11	35.9%	\$2.33	\$3.16	\$3.66
<i>Irr. Subtotal</i>	<i>\$9.11</i>	<i>\$12.06</i>	<i>32.1%</i>	<i>\$2.65</i>	<i>\$3.77</i>	<i>\$4.37</i>
4 - Sum Fall	\$6.83	\$5.83	-14.6%	\$2.14	\$1.82	\$1.82
5 - Grazing	\$1.06	\$1.16	9.4%	\$0.33	\$0.36	\$0.36
6 - Wild Hay	\$5.22	\$8.86	69.7%	\$1.63	\$2.77	\$2.77
7 - Cont Crop	\$16.67	\$16.49	-1.1%	\$5.21	\$5.16	\$5.16

## Maintain Statewide Taxable Value Neutrality and the Phasein of the Taxable Value of Agricultural Land

- Senate Bill 168, of the 1993 session, provided for statewide taxable value neutrality of agricultural land values.
  
- **Senate Bill 198 basically maintains statewide taxable value neutrality of all agricultural land.** There will be shifts in taxable value between the individual classes of irrigated land. There will be no taxable value change for the remaining classes of agricultural land (i.e. non-irrigated farm land, continuously cropped hay land, grazing land, and non-irrigated continuously cropped farm land). The \$5.50 base water cost can be added to irrigated land and still maintain taxable value neutrality because:
  - (1.) There was an increase of 180,950 acres being classified as irrigated agricultural land over the 1993 level; and
  - (2.) Under the SB 168 formula (modified by SB 198) there is a taxable value increase due to the minimum value of irrigated land not being below the value of the land if the land were not irrigated (15-7-201, MCA).
  
- Phasein includes changes due to the SB 168 formula modified by a \$5.50 base water cost and the resulting minimum value change for irrigated land.
  - Change phasein to 33% per year beginning in 1995.
  - All land values would be at full value in 1997.
  
- Section 3 of the proposed bill would implement this recommendation



501 N. Sanders, Suite #4 • Helena, Montana 59601 • (406) 442-9666

SENATE TAXATION

February 3, 1995

SENATE BILL NO. 3  
BILL NO. SB 198

TESTIMONY OF THE MONTANA WATER RESOURCES ASSOCIATION  
REGARDING SENATE BILL 198  
Presented to Senate Taxation Committee  
February 3, 1995

Chairman Devlin, Members of the Committee. For the record I'm Mike Murphy, Executive Director of the Montana Water Resources Association. The Association supports Senate Bill 198. However, we are concerned that the increased tax on irrigated land, even after the reduction provided under Senate Bill 198 is a substantial transfer of the agricultural land tax liability, and particularly onerous in some areas of the state where increases may exceed 100 percent. For those producers who are heavily or totally dependent upon irrigated land, the increase, even though spread over several years is an extreme economic impact on an agricultural operation and difficult to adjust for. In some cases the added financial burden may be the straw that breaks the horses back.

It also seems unlikely that irrigated acreage would have enjoyed the implicit prior tax advantage that the final results would indicate. However, two Governor appointed committees concluded that such adjustments are fair and appropriate based on our current land valuation process. The most recent committee effort analyzed numerous formulas that would impact the final results and disposition of taxes and concluded with the results as presented in Senate Bill 198.

After considerable discussion, the most recent committee also acknowledged that the current agricultural land valuation processes may not be the most appropriate approach. As a result of these discussions and committee action, Senate Bill 198

provides for establishment of a new committee. This committee would also be appointed by the Governor, to evaluate the appropriateness of the current valuation process and the validity of a new process that would determine Agricultural land values based upon the productive capability of the soils and thereby the capability of the land itself. We feel this concept is deserving of the level of recognition and study that would be provided by such committee effort. We are hopeful that such analysis may lead to a more equitable method of valuation for agricultural land, less impacted by land management practices and more reflective of the true comparative value of the asset.

Thank you.

SENATE TAXATION

DATE February 3, 1995

EXHIBIT NO. 4

BILL NO. SB 198

The Montana Dairyman's Assn.

would like to be on Record  
as in favor of SB 198.

Les Graham & Sec  
Mont. Dairyman's Assn.

DATE February 3, 1995

SENATE COMMITTEE ON Taxation

BILLS BEING HEARD TODAY: SB. 198 Senator Ferguson  
SB 255 Senator Eve Franklin

< ■ > PLEASE PRINT < ■ >

Check One

Name	Representing	Bill No.	Support	Oppose
MIKE MURPHY	MT. WATER RES. ASSN.	SB198	X	
Lorna Frank	MT. Farm Bureau	SB198	X	
ROGER A. HAGAN	OFFICER/Enlisted ASSOC. N.C.	SB255	X	
Bob Stephens	MT. Grain Growers	SB198	X	
Lester Mahon	MT. Diamond Assn	198	✓	
Chow Mahung	DOR	SB255	✓	
Larry Browal	Ag. Pros. Assoc.	SB198	—	

### VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY