

STATE OF MONTANA

REQUEST NO. 314-77

FISCAL NOTE

Form BD-15

In compliance with a written request received February 1, 19 77, there is hereby submitted a Fiscal Note for House Bill 351 pursuant to Chapter 53, Laws of Montana, 1965 - Thirty-Ninth Legislative Assembly.

Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION

This bill exempts certain agricultural products from taxation when the price received by the producer falls below specified levels.

ASSUMPTIONS

1. FY 78 will be unaffected because of the effective date of this legislation.
2. The state levy will be 6 mills on all property, an additional 15.5 mills on sheep and 20 mills on other livestock will be levied.
3. The local government levy will be 133 mills.
4. According to the December 22, 1976 Chase Econometrics Agricultural Model Forecasts the price of cattle will be well below 60¢/lb., swine will be well below 60¢/lb., sheep will be well below 90¢/lb., and wheat will be well below \$4/bushel throughout 1978. This means that cattle, sheep, swine and wheat will be exempt from taxation in FY 79.
5. The taxable value of livestock and agricultural products in storage will remain at current levels in FY 79.
6. 75% of all agricultural products in storage is wheat.

FISCAL IMPACT

The state of Montana will lose \$1,652,689 in property tax revenue from taxation of wheat, cattle, swine and sheep in FY 79 under the proposed legislation. There will be no loss in FY 78 because of the effective date.

EFFECT ON LOCAL GOVERNMENT REVENUE

In FY 79 local governments could lose more than \$8.5 million, mostly in the rural sections of the state.

LONG-RANGE EFFECT

Losses to state revenue could be even greater than in FY 79. The prices of all commodities exempted under this proposal could rise substantially before they again return to the tax base. Also, for example, state revenues would either tax cattle in any particular year or not tax cattle, revenues could fluctuate dramatically.

PREPARED BY DEPARTMENT OF REVENUE

Richard L. Ziegler
BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 2-2-77

Approved by Committee
on State Administration

HOUSE BILL NO. 351

INTRODUCED BY MULAR, TEAGUE

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A BILL FOR AN ACT ENTITLED: "AN ACT TO DECLARE THAT PERSONS
MAY SERVE AS ASSISTANT ATHLETIC COACHES IN PRIVATE OR
PAROCHIAL HIGH SCHOOLS WITHOUT BEING REGULAR FACULTY
MEMBERS."

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

10 Section 1. Policy on part-time assistant coaches in
11 high schools -- enforcement. (1) A private or parochial high
12 school is not bound by any rule or policy which prohibits
13 the employment or association of part-time assistant
14 athletic instructors with a high school who are not members
15 of the regular faculty of the school. AND NO SUCH SCHOOL MAY
16 BE DENIED THE PRIVILEGE OF PARTICIPATING IN INTERSCHOLASTIC
17 COMPETITION WITH ANY SCHOOL IN THIS STATE BECAUSE OF THE
18 EMPLOYMENT OR ASSOCIATION OF SUCH ASSISTANT ATHLETIC
19 INSTRUCTORS WITH THAT SCHOOL.

20 (2) Upon the complaint of an interested person, a
21 district court may enjoin any association or combination of
22 high schools from conspiring to violate this section or
23 acting in concert in violation thereof.

-End-

HB 351

SECOND READING

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REFERENCE BILL