MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

March 12, 1977

The fortieth meeting of the Taxation Committee was called to order on the above date in Room 415 of the State Capitol Building by Chairman Mathers at 8:00 a.m.

ROLL CALL: Roll Call found all members present except Sen. Towe who was excused.

The following witnesses were present:

Mons Teigen	Mont. Stockgrowers & Woolgrowers
Les Graham	Mont. Dept. of Livestock
Gene Donaldson	Bd. of Livestock
Howard Lord	U. S. G. A.
John St. Jermaine	Cascade Co.
Harold McLaughlin	Cascade Co. Welfare Dept.
Gregg L. McCurdy	Assoc. of Counties

CONSIDERATION OF HOUSE BILL 755: Rep. Conroy, Dist. 58, presented his bill which revises the average monthly inventory method for assessing livestock, and referred to legislation that had been introduced 2 years ago which helped solve the problem. It was thought this bill would further clarify the law. Mr. Teigen spoke in support of the bill, saying he too felt it was necessary to clarify the method of the assessment of inventories. Mr. Lord appeared in favor of the bill and said it would help solve some of the problems in assessment for feed lot cattle, also cattle that are moved from county to county, as further examples.

The Chairman called for other proponents or opponents and there being none, permitted Rep. Conroy to close. A number of questions were asked by the committee and Mr. Groff of the Department of Revenue also contributed to the discussion in attempting to make clearer the present system assessors use. Chairman Mathers also helped explain how it is possible that cattlemen could be facing double taxation by moving some of their livestock under present law. Following this discussion, the hearing ended.

CONSIDERATION OF HOUSE BILL 586: Mr. Graham presented this bill in the absence of Rep. Estenson. He said the present levy of 7 mills is used by the Department as follows: 3 to animal health, 3 to enforcement and the remaining 1 to predator control. He said approximately 14% of the revenue of the Department comes from other than ear marked sources. Since mill levies have declined, fewer cattle sold, thus less inspection fee moneys, it is necessary for some additional assistance for the Department, hence this bill. Mr. Teigen said his association had reviewed the operations of the Department, their budget, and feel that funds must be provided for it, therefore they too support this measure. Chairman Mathers called for other proponents or opponents and there being none, the committee moved the bill.

DISPOSITION: Sen. Turnage Moved HB586 Be Concurred In. The motion carried unanimously. Note for the record the absence at this time of Sens. Roskie and Towe.

CONSIDERATION OF HOUSE BILL 47: Rep. Bradley distributed Exh. #1, attached, showing Federal law and said the state law should be amended to follow as there would be many people filing under this law this year. Mr. Groff was present and voiced his agreement and said he too felt most people would be filing on the basis of this law so the legislation should be passed this year. The Chairman called for other witnesses and there were none.

DISPOSITION: Sen. Watt Moved HB47 Be Concurred In. The motion was carried unanimously. Note absence of Sens. Roskie, Towe.

CONSIDERATION OF SENATE BILL 438: Sen. Fasbender had presented his bill on February 22nd, but since he had additional information he wished the committee to hear, he appeared again on the bill. He said he believed the bill would have to be amended up to 6 mills to fully fund the poor funds, raising the 3 mills as was in the bill. He presented Mr. St. Jermaine who stated much the same argument as previously, that his county, Cascade, was taking care of many people from other counties who had moved there and he felt that all counties should share in the burden of caring for them. Many of these needing assistance are Indians he stated. Mr. McLaughlin also appeared in support of the bill and said he felt a uniform statewide levy would be equitable. He distributed Exh. #2, attached, showing mill levies of the 56 counties.

Mr. McCurdy appeared as an opponent of the bill saying he felt the larger counties, Cascade and Yellowstone in particular, were taking a 'pocket book approach' to the problem rather than assuming their responsibilities in caring for these county residents. He thought it could lead to state assumption of welfare.

Sen. Fasbender made his closing remarks, comparing the difference in valuation in some of the counties. He said he thought if counties could draw from the General Fund when they had reached the 13.5 mill levy limit, the problem might be solved, but there were no extra funds available from the General Fund.

The committee then discussed the problem and asked questions of Sen. Fasbender and the witnesses. They agreed it would have to be amended up to 6 mills and also they thought the state's involvement should be amended out of the bill.

DISPOSITION: Sen. Turnage Moved SB438 Do Not Pass. A roll call vote was taken which resulted in a 4-4 tie, and the motion therefore failed.

Discussion followed and the members said they would like another look at the bill with Sen. Fasbender's amendments.

CONSIDERATION OF HOUSE BILL 757: Rep. Lien said the bill was introduced at the request of the people in the sheep industry. He said many sheepmen were taking money from their own pockets to put into predator control as the present assessment of 15¢ per head was not enough for the control. The law would permit counties to assess it in their county only; the money would also stay in the county. Rep. Lien introduced amendments as in Exh. #3. Mr. Teigen expressed the support of the Montana Woolgrowers and said Mr. Gilbert of that organization also approved of the bill. There were no other proponents nor opponents.

DISPOSITION: Sen. Turnage Moved the Adoption of the Amendments to HB757.

Sen. Watt Moved HB757 As Amended Be Concurred In. The motion carried unanimously.

Following, the meeting adjourned.

Mathers

WILLIAM MATHERS CHAIRMAN

ROLL CALL

SENATE TAXATION COMMITTEE

45th LEGISLATIVE SESSION - - 1977 Date 3/2/77

NAME	PRESENT	ABSENT	EXCUSED
SEN. WATT	✓		
SEN. BROWN	✓		
SEN. GOODOVER	✓		
SEN. HEALY	✓		
SEN. MANNING	✓		
SEN. NORMAN	✓		
SEN. ROSKIE	✓		
SEN. TOWE	excused		
SEN. TURNAGE	✓		
CHAIRMAN MATHERS	✓		

Each day attach to minutes

SENATE COMMITTEE TAXATION

Date 3/12 S Bill No. 438 Time

NAME	YES	NO
SEN. WATT		X
SEN. BROWN	X	
SEN. GOODOVER		X
SEN. HEALY		X
SEN. MANNING	X	
SEN. NORMAN		X
SEN. ROSKIE		
SEN. TOWE		
SEN. TURNAGE	X	
CHAIRMAN MATHERS	X	
	4	4

Nita Fjeseth
Secretary

William L. Mathers
Chairman

Motion: Do Not Pass

Motion Failed

(include enough information on motion—put with yellow copy of committee report.)

HOUSE
BILL 47, 586, 755, 757

SENATE TAXATION COMMITTEE

VISITORS' REGISTER

DATE 3/12/77

NAME	REPRESENTING	BILL #	(check one) SUPPORT	OPPOSE
Mons Teigen	Mt. Stockgrowers & Woolgrowers	586, 755, 757	X	
Les Graham	Mt. Dept. of Livestock	586	X	
Gene Donaldson	Bd of Livestock	586	X	
Howard Lord	M.S.G.A.	H.B.755	X	
John St Jermain	Cascade Co	SB438	X	
[illegible] McLaughlin	Cascade County Welfare Dept	SB438	X	
Gregg L. McCurdy	Assn. of Counties	SB438		X

3/12 E4h #1

General Instructions

A. Who May Claim This Deduction.—If you maintain a household which includes as a member one or more qualifying individuals (See Specific Instructions for line 1), you may be allowed a deduction for employment-related expenses PAID during the taxable year.

You will be treated as maintaining a household for any year only if you furnish over half the cost of maintaining the household for that year. If you are married for a year, you and your spouse must provide over half the maintenance cost for that year.

The expenses of maintaining a household include property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance, and food consumed on the premises. They do not include the cost of clothing, education, medical treatment, vacations, life insurance, and transportation.

B. Employment-related Expenses.—"Employment-related expenses" are those paid for the following, but only if paid to enable you to be gainfully employed:

(1) Expenses for household services.—Expenses will be considered for household services in your home if they are for the ordinary and usual services necessary for the operation of the home, and bear some relationship to the qualifying individual. Thus, payment for services of a domestic maid or cook will ordinarily be considered expenses for household services if performed at least partially for the benefit of the qualifying individual. Payments for services of an individual employed predominantly as a chauffeur, bartender, or gardener will not be considered expenses for household services.

(2) Expenses for the care of a qualifying individual.—Expenses will be considered for the care of one or more qualifying individuals if their main purpose was to assure that individual's well-being and protection. Payments for food, clothing, or education are not such expenses. However, if the care provided includes expenses that cannot be separated, the full amount paid will be considered for the qualifying individual's care. Thus, the full amount paid to a nursery school will be considered for the care of a child even though the school also furnishes lunch. Educational expenses for a child in the first or higher grade level are not expenses for the child's care.

C. Special Rules.—

(1) Married couples must file joint returns.—If you are married at the end of the taxable year, the deduction for employment-related expenses is allowable only if you and your spouse file a joint return for the taxable year.

(2) Gainful employment requirement.—If you are married for any period during the taxable year, take into account employment-related expenses incurred during any month of that year only if:

(a) Both you and your spouse are gainfully employed on a substantially full-time basis (three-quarters or more of the normal or customary work week or the equivalent during the month) or actually seeking gainful employment, or

(b) Your spouse is physically or mentally incapable of self-care.

Self-employment is considered gainful employment for the purpose of this deduction.

(3) Payments to a related individual.—In computing your deduction you may not include payments made to a relative of yours or of your spouse (except for a cousin or any relative not listed below) or to a dependent household member. For this exclusion, a relative of yours or of your spouse includes: son or daughter and their descendants; stepson or stepdaughter; brother, sister, stepbrother, stepsister; father or mother and their ancestors; stepfather, stepmother; nephew, niece, uncle, aunt; son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law.

D. Child Care Deduction vs. Medical Expenses Deduction.—If an expense qualifies as both employment-related and medical, you may treat it either way, as long as you do not deduct it twice. If you treat the expense as employment-related, then any part of it that you cannot deduct because of the maximum $400 monthly limitation can be treated as part of your medical expenses.

If you treat the expense as medical, then the part of it that is not deductible because of the 3 percent medical deduction limitation cannot be used as part of your employment-related expenses.

E. Short-year Filers.—If your return covers a period of less than 12 months, consult the Internal Revenue Service for information concerning computation of limitations.

F. Fiscal Year 1975–76 Filers.—If your fiscal year began after March 29, 1975, change $18,000 where it appears on line 10 to read $35,000.

G. Marital Status.—If you are married but not living with your spouse at the end of your taxable year or your marital status changed during the year, consult the Internal Revenue Service to determine the rules that pertain to you.

H. Employer Identification Number.—If you filed wage tax returns for household employees, enter your employer identification number in addition to your social security number.

I. Publication 503.—For more information, see Publication 503, Child Care and Disabled Dependent Care, available free from Internal Revenue Service offices.

Specific Instructions

Line 1.—Enter your monthly employment-related expenses for the following qualifying individuals:

(a) A dependent under age 15 whom you can claim as an exemption. You should enter the expenses for that dependent on line 1(a), even if the dependent also qualifies as a disabled dependent, as described in (b) below.

(b) A person who is physically or mentally incapable of self-care whom you either:
   (1) are entitled to claim as an exemption (if under age 15, you should enter the expenses on line 1(a), instead of on this line); or
   (2) would be entitled to claim as an exemption except that the person had gross income of $750 or more.

(c) Your spouse, if physically or mentally incapable of self-care.

Enter all your monthly employment-related expenses for household services on line 1(a) if those expenses benefited a dependent under age 15. This rule applies even if the expenses also benefited a disabled dependent, a disabled spouse, or a non-qualifying individual. For example, consider all the monthly wages paid a housekeeper who cares for your children, ages 9 and 16 years, cares for your disabled spouse, and performs regular household cleaning and cooking services, as employment-related expense includable on line 1(a).

If the services of the housekeeper were for two or more incapacitated qualifying individuals (none of whom are under age 15) divide the housekeeper's wages equally among the incapacitated individuals. See example under Specific Instructions for lines 4 and 5.

If the monthly employment-related expenses for household expenses benefited a qualifying individual, do not allocate any part of the expenses to non-qualifying individuals.

You must determine on a daily basis whether a person is a qualifying individual. For example, if you incurred employment-related expenses for the care of your dependent or spouse who ceases to be a qualifying individual on September 16, treat the dependent or spouse as a qualifying individual through September 15 only.

Line 2.—You may include employment-related expenses incurred for services outside your household, such as nursery school expenses, if they are for the care of a dependent under age 15 whom you can claim as an exemption, subject to the following limitations for each month:

(1) $200, in the case of one individual,
(2) $300, in the case of two individuals, and
(3) $400, in the case of three or more individuals.

Lines 4 and 5.—Reduction for Certain Payments.—If you incurred employment-related expenses during a month solely for a physically or mentally incapable dependent (see line 1(b)) or for your disabled spouse (see line 1(c)) reduce the amount of those expenses as follows:

(1) Disabled dependent—by the dependent's adjusted gross income and disability payments received during the taxable year which exceed $750 allocable to that month.

(2) Disabled spouse—by your spouse's disability payments received during the taxable year allocable to that month.

If you have more than one qualifying disabled individual and you are required to reduce employment-related expense on line 4 or 5 for at least one of them, you should complete lines 1–7 only of a separate Form 2441 for each qualifying disabled individual. On line 7 of another Form 2441, enter the total of the amounts listed on line 7 of each of the separate Forms 2441. At the bottom of the form on which you list the totals, write "See attached separate Forms 2441."

"Disability payment" means a payment (other than a gift) made on account of the physical or mental condition of an individual and not included in gross income.

Example—You have a dependent over age 15, and a spouse. Both are physically incapable of caring for themselves. You have monthly employment-related expenses of $50 solely for the care of the dependent, $100 solely for the care of your spouse, and $150 for household services for both. You must allocate the $150 of monthly household expenses half to the dependent and half to your spouse. Accordingly, monthly employment-related expenses of $125 are attributable to the dependent, and monthly employment-related expenses of $175 are attributable to your spouse. The monthly expenses attributable to each must be reduced as provided in line 4 and line 5.

Line 8.—The $400 amounts printed on line 8 show the monthly limit for deductible amounts. A deduction is allowable for employment-related expenses INCURRED during any month. "Incurred" means owed for payment, whether or not paid. However, to be deductible the expenses must be paid during your taxable year and must be within the limitations.

Line 10.—If your adjusted gross income is less than $18,000, enter a zero on this line. If your adjusted gross income exceeds $18,000 for the taxable year, reduce the amount of the monthly employment-related expenses or the monthly limitation, whichever is the lesser, by 1/24 of the excess adjusted gross income over $18,000. If you are married during any period of the taxable year, you should take into account the combined adjusted gross income of you and your spouse for that period.

Line 13.—If in a prior year you paid for an employment-related expense not incurred until this year, consider the payment in the prior year as being paid during this year in the month you incurred the expense.

Line 15.—Household and dependent care expenses incurred in 1974 may be deductible in 1975. If you paid for expenses in 1975 that you incurred in 1974, a deduction is allowable if you meet the deductibility requirements for the month you incurred the expenses.

Example—In December 1974, you incurred employment-related expenses of $600 for your 14-year-old dependent. You paid $300 of the expenses in 1974, and $300 in 1975. You and your spouse's combined adjusted gross income was $17,000 in 1974. You would be allowed a $100 deduction on line 15 for 1975, computed as follows:

Household and dependent care expenses incurred in 1974	$600
Monthly limitation	$400
Income limitation	–0–
Deduction	$400
Less deduction 1974	$300
Deduction 1975	$100

Form **2441**
Department of the Treasury
Internal Revenue Service

Expenses for Household and Dependent Care Services

▶ **Attach to Form 1040** (See instructions on back)

1975

Name(s) as shown on Form 1040	Your social security number	Employer identification number (see instruction H)

	January	February	March	April	May	June	July	August	September	October	November	December
1 Monthly amounts incurred for employment-related expenses in the household (See General Instruction B and Specific Instructions for line 1):												
(a) Dependent under age 15												
(b) Disabled dependent												
(c) Disabled spouse												
2 Monthly amounts incurred for services outside the household for care of dependents under age 15. Enter lesser of amount incurred, or $200 for one, $300 for two, or $400 for three or more												
3 Total (Add lines 1(a), 1(b), 1(c), and 2)												
4 If you entered employment-related expenses for a disabled dependent on line 1(b), above, and the combined amount of adjusted gross income and disability payments received this year by that dependent is in excess of $750, divide the excess over $750 by the number of months for which you have listed amounts on line 1(b). Enter this result or the monthly amount on line 1(b), whichever is smaller, in each monthly column in which an amount is listed on line 1(b) (See Specific Instructions for lines 4 and 5)												
5 If you entered employment-related expenses for a disabled spouse on line 1(c), above, and your disabled spouse received disability payments, divide the total disability payments received this year by the number of months for which you have listed amounts on line 1(c). Enter this result or the monthly amount on line 1(c), whichever is smaller, in each monthly column in which an amount is listed on line 1(c) (See Specific Instructions for lines 4 and 5)												
6 Total (Add lines 4 and 5)												
7 Subtract line 6 from line 3												
8 Monthly limitation	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
9 Enter lesser of line 7 or line 8												
10 If your adjusted gross income (Form 1040, line 15) is larger than $18,000, divide the amount over $18,000 by 24. Enter this result in each monthly column in which you have an amount listed on line 3												
11 Subtract line 10 from line 9. If line 10 is greater than line 9, enter a zero												

12 Add amounts on line 11 and enter total here . . . .

13 Total amounts listed on line 11 paid during this taxable year or a prior taxable year (see Specific Instructions for line 13) . . . .

14 Enter lesser of line 12 or line 13 . . . .

15 Deductible household and dependent care expenses incurred in prior taxable year not paid until this taxable year (Attach schedule showing computation of deduction—see Specific Instructions for line 15) . . . .

16 Allowable deduction this taxable year (Add lines 14 and 15) Enter total here and include on Schedule A (Form 1040), line 32 . . . .

Have appropriate wage tax returns on wages paid for services in the home (line 1 above) been filed? (For information, see Form 942 instructions) . . . . ☐ Yes ☐ No

Exh #2

DEMOGRAPHIC DATA RELATED TO PROPOSAL FOR STATE ASSUMPTION OF WELFARE FUNDING OR EQUALIZATION OF SUCH FUNDING AMONG ALL COUNTIES

I. There are substantial variations in local funding under present laws.

Present laws provide a maximum permissive levy of 13.5 mills to allow counties to meet their share of funding welfare programs and administrative costs. Counties are responsible for one half of most administrative costs, contribute a portion to some programs, are relieved of any responsibility in a few and are fully responsible for others.

A. Sources of funding administrative costs:

1. Personnel salaries, benefits and travel	50 %	county share
2. Supplies and equipment	40 %	" "
3. Board meetings and activities	100 %	" "
4. Space costs	40 %	" "

B. Sources of funding welfare benefits:

1. Medical Assistance (Medicaid)	0 %	county share
2. Aid to Dependent Children (ADC)		
a. Regular cases	12.½ %	" "
b. Ward Indian and state cases	0 %	" "
3. Foster care		
a. Regular cases	50 %	" "
b. ADC related cases	18.39 %	" "
c. Ward Indian cases	0 %	" "
4. Emergency ADC	50 %	" "
5. General Relief		
a. Regular cases	100 %	" "
b. Non resident cases	0 %	" "
6. County Medical benefits	100 %	" "

During fiscal year 1976 four counties levied the maximum of 13.5 mills. Of those, Cascade and Silver Bow are urban counties with large welfare caseloads while Mineral and Granite have small caseloads, but much of the area in both instances is public lands which do not represent a tax base.

Table I, attached, lists fiscal year '76 poor fund levies and illustrates the variation from relatively low levies, less than 6 in 35 counties, to double that amount charged to property owners in 5 counties.

II. Minority races more dependent and congregate on reservations and in urban areas.

Indians are Montana's largest affected minority and as a race, have a disproportionately high rate of dependency. Needy Indians congregate on reservations and in urban areas. Those counties with Indian reservations have an added administrative burden, but are relieved of much financial responsibility by the rule which relieves counties from paying a share of welfare benefits in Ward Indian cases plus the fact that resources of the federal government exist on the reservations in the forms of clinics, hospitals, BIA and tribal programs.

The urban areas to which needy Indians migrate do not have the advantages of federal resources, but must provide many needed services at county expense.

Table 2 lists welfare cases in the six most populous counties and the seven counties having Indian reservations. Also listed in Table 2 is a column showing payments for General Relief and County Medical benefits in each of the counties which illustrates a differential between cases and some of the costs related to those cases.

Although 100 miles from the nearest Indian agency, Great Falls is home to a large Indian population. School enrollment figures show Great Falls exceeded only by Browning in the number of Indian students enrolled in public schools.

Twelve percent of Aid to Dependent Children cases in Cascade County are Ward Indian cases and an additional 22 % are landless or non enrolled Indian. Cascade County's Indian ADC cases alone exceed in number the total case count for 5 of the 7 reservation counties.

III. Urban counties held liable for General Relief and medical needs of persons from other counties.

Although funded in full by the counties, General Relief and County Medical policies and decisions are subject to rule making and interpretation by the state. A long standing interpretation of county liability for the needs of its residents for 12 months after an inter-county move was recently overturned by a Fair Hearing decision which places responsibility on the county in which the person resides when he applies for help. The tendancy of the needy and sick to migrate to urban areas results in a greater burden on the more populous counties.

During November, 1976 (prior to statewide application of the new interpretation) 20 applications made by needy persons in Cascade County were forwarded to other Montana counties for disposition because the applicants were still considered residents of and the financial responsibility of another county. During the same month, Cascade County received 10 applications from other counties made by persons who had left Cascade County but were still considered Cascade County residents and its responsibility.

During December, 1976, 70 persons applied for General Relief or County Medical benefits in Cascade County. Of that total, 45 were residents under the traditional interpretation and the remaining 25 would have been the responsibility of another county. Based on the Fair Hearing decision, Cascade County must assume liability for the 25 non residents.

Fair Hearing decisions impact county poor fund budgets by authorizing a hearings officer attached to the Department of SRS the right to overrule county welfare board decisions. During a recent 18 month interval 50 such hearings were conducted throughout the state. Seventeen hearings related to General Relief or County Medical program disapprovals by county welfare boards. In 6 of the 17 cases the hearings officer upheld the board decisions, but in the other 11 cases board decisions were reversed and the counties ordered to pay. The most far reaching of those decisions was #239 referred to above as reversing the traditional interpretation of state laws governing residence for welfare purposes.

HBM:fe

1-11-77

Form 46 Counties
State Publishing Co., Helena, Montana

TABLE I
MILL LEVIES FOR COUNTY POOR FUNDS - FISCAL YEAR 1976

County	Mill Levy
Beaverhead	5.25
Big Horn	1.65
Blaine	3.00
Broadwater	4.50
Carbon	3.92
Carter	2.50
Cascade	13.50
Chouteau	.75
Custer	7.16
Daniels	1.62
Dawson	5.00
Deer Lodge	5.50
Fallon	3.174
Fergus	11.32
Flathead	6.56
Gallatin	2.58
Garfield	10.80
Glacier	13.00
Golden Valley	4.90
Granite	13.50
Hill	4.736
Jefferson	6.32
Judith Basin	1.02
Lake	6.897
Lewis and Clark	10.18
Liberty	8.00
Lincoln	8.776
Madison	1.22
McCone	5.00
Meagher	1.10
Mineral	13.50
Missoula	8.14
Musselshell	3.79
Park	5.00
Petroleum	4.00
Phillips	2.90
Pondera	4.00
Powder River	9.00
Powell	10.00
Prairie	7.50
Ravalli	4.40
Richland	2.35
Roosevelt	6.57
Rosebud	2.619
Sanders	5.812
Sheridan	2.00
Silver Bow	13.50
Stillwater	2.87
Sweet Grass	2.25
Teton	None
Toole	10.88
Treasure	2.75
Valley	4.52
Wheatland	7.35
Wibaux	4.13
Yellowstone	5.25

TABLE 2

Aid to Dependent Children (ADC) and General Relief Assistance (GA) case counts for 6 most populous counties and 7 "reservation" counties - month of July, 1976, and fiscal year 1976, expenditures for General Relief and County Medical programs (excludes April, figures not available)

A. Counties ranked according to population.

	ADC & GA Cases	% of State total	Expenditures for GA & Co. Med.	% of State total
Yellowstone	2,344	10.1 %	$ 119,878	3.0 %
Cascade	2,770	11.9 %	1,009,440	25.4 %
Missoula	1,730	7.4 %	289,587	7.3 %
Silver Bow	1,787	7.7 %	760,266	19.1 %
Flathead	936	4.0 %	381,475	9.6 %
Lewis & Clark	865	3.7 %	60,983	1.5 %
TOTALS		44.8 %		65.9 %

Counties having Indian reservations within boundaries.

	ADC & GA Cases	% of State total	Expenditures for GA & Co. Med.	% of State total
Hill	996	4.3 %	24,028	0.6 %
Glacier	920	3.9 %	5,509	0.1 %
Lake	666	2.9 %	50,207	1.3 %
Roosevelt	536	2.3 %	7,583	0.2 %
Big Horn	427	1.8 %	9,131	0.2 %
Blaine	347	1.5 %	8,884	0.2 %
Rosebud	342	1.4 %	8,097	0.2 %
TOTALS		18.1 %		2.8 %

Exh. #3

STANDING COMMITTEE REPORT

.... 19 ....
Journal

MR. Speaker ....

We, your committee on Senate Taxation

having had under consideration HOUSE Bill No. 757

Entitled: "AN ACT TO RAISE THE PER CAPITA LICENSE FEE ON SHEEP; AMENDING SECTION 46-2102, R.C.M. 1947."

Respectfully report as follows: That HOUSE Bill No. 757

1. Amend title, line 5
Following: "AMENDING"
Strike: "SECTION"
Insert: "SECTIONS"
Following: "46-2102"
Insert: "46-2104"

2. Amend page 2
Following: line 17
Insert: "Section 2. Section 2104, R.C.M. 1947, is amended to read as follows:
"46-2104. Duty of county commissioners--petition of sheep owners. In conducting a predatory animal control program, the board of county commissioners shall give preference to recommendations for such program and its incidents as made by organized associations of sheep growers in the county. Upon petition of the resident owners of at least fifty-one per cent (51%) of the sheep in the county, as shown by the assessment rolls of the last preceding assessment, which petition shall be filed with the board of county commissioners on or before the first Monday in December in any year, such board shall establish the predatory animal control program, and cause said licenses to be secured and issued and the fees collected for the following year in such amount not exceeding the limits

XXXXXXXX

of ~~fifteen-cents (15¢)~~ $1 per head of sheep as shown by said assessment rolls, as will defray the cost of administering the program so established. The license fee determined and set by the board, within said limits, shall remain in full force and effect from year to year without change, unless there is filed with the board a petition subscribed by the resident owners of at least fifty-one per cent (51%) of the sheep in the county, as shown by the assessment rolls of the last assessment preceding the filing of the petition, for termination of the program and repeal of the license fee in which event the program shall by order of the board of county commissioners be disestablished and the license fee shall not be further levied. If the resident owners of at least fifty-one (51%) of the sheep in the county either (a) petition for an increase in the license fee subject always to the maximum limitation of ~~fifteen-cents (15¢)~~ $1 per head of sheep, or (b) petition for a decrease in the license fee then in force, the board of county commissioners shall upon receipt of any such petition fix a new license fee to continue from year to year and the program shall thereupon continue within the limits of the aggregate amount of the license fee as collected from year to year."

DO PASS

Chairman

Nita
Room 415

STANDING COMMITTEE REPORT

March 12 19 77

MR. PRESIDENT

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 757

Respectfully report as follows: That HOUSE Bill No. 757,

third reading bill, be amended as follows:

1. Amend title, line 5.
Following: "AMENDING"
Strike: "SECTION"
Insert: "sections"
Following: "46-2102"
Insert: "46-2104,"

2. Amend page 2, section 1, line 17.
Following: line 17
Insert: "Section 2. Section 2104, R.C.M. 1947, is amended to read as follows:
"46-2104. Duty of county commissioners--petition of sheep owners. In conducting a predatory animal control program, the board of county commissioners shall give preference to recommendations for such program and its incidents as made by organized associations of sheep growers in the county. Upon petition of the resident owners of at least ~~fifty-one-per cent-(51%)~~ of the sheep in the county, as shown by the assessment rolls of the last preceding assessment, which petition shall be filed with the board of county commissioners on or before the first Monday in December in any year, such board shall establish the

~~DO PASS~~

CONTINUED
Chairman.

STATE PUB. CO.
Helena, Mont.

STANDING COMMITTEE REPORT

March 12 19 77

MR. PRESIDENT

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 586

Respectfully report as follows: That HOUSE Bill No. 586

BE CONCURRED IN

~~DO PASS~~

J.A.

WILLIAM MATHERS Chairman.

STATE PUB. CO.
Helena, Mont.

STANDING COMMITTEE REPORT

March 12 19 77

MR. PRESIDENT

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 755

Respectfully report as follows: That HOUSE Bill No. 755

BE CONCURRED IN

~~DO PASS~~

G.A.

WILLIAM MATHERS Chairman.

STATE PUB. CO.
Helena, Mont.

STANDING COMMITTEE REPORT

March 12 19 77

MR. PRESIDENT

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 47

Respectfully report as follows: That HOUSE Bill No. 47

BE CONCURRED IN

~~DO PASS~~

Chairman.

WILLIAM MATHERS

STATE PUB. CO.
Helena, Mont.