

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

March 30, 1979

The sixty-second meeting of the Taxation Committee was called to order on the above date in Room 415 of the State Capitol Building by Chairman Turnage.

ROLL CALL: Roll call found all the members present. Witnesses providing testimony are listed on the attached Register.

CONSIDERATION OF HOUSE BILL 397: Representative Huennekins presented this bill which was a House Taxation Committee bill, and gave a brief history on the Greenbelt law as it affects Montana. He said the bill attempts to clarify such laws by providing land made not be assessed as agricultural land if it is subdivided into parcels of less than 20 acres and also sold to a new owner unless those concerned sign a covenant agreement and a statement that the original seller is liable for the rollback tax. He said the bill also requires the new owner of agricultural land must file a statement with the county assessor acknowledging that he would be liable for such rollback tax and would have to pay back five years of such taxes. The Chairman called for other proponents or opponents of the bill and as there were none, permitted Rep. Huennekins to close and continue with the next bill.

CONSIDERATION OF HOUSE BILL 910: Rep. Huennekins said this bill also was a House Taxation Committee bill, and reaffirms the legislative position with regard to taxes paid directly to the state, with no provision in the law for impounding or sequestering. He said there are provisions that deal only with taxes at the local level. The Chairman called for either proponents or opponents of the bill and Mr. Nelson said he was more concerned than opposed to the bill as he said this particular section deals with local taxation and provisions does not apply to any protests filed directly to the state. Also, he said, the individual is not assured that a portion of those taxes be returned to the local government. Mr. Loble of MDU said that corporation was not a part of those paying taxes under protest, but he felt this bill gets at other taxpayers and the effect of this bill would be if a firm obtained a judgment they would have to come to the Legislature and he felt this was not necessary since they would already have won their fight in court. He suggested an amendment to the bill.

The Chairman called for other witnesses to testify and there being none, the committee hearing closing remarks by Rep. Huennekins and following, the hearing on HB910 was closed.

CONSIDERATION OF HOUSE BILL 915: Rep. Huennekins continued his presentation with this bill, saying the purpose of the bill is to draw attention to the fact that the General Fund is a changing amount of money and it would allow the Board of Examiners, upon recommendation of the Department of Administration, to issue and sell notes in anticipation of and before it receives taxes and revenues. He distributed Exh. #1, attached. He said the cash flow fluctuates through the year and where there is not a big reserve the state actually operates with a minus cash amount in the General Fund. The

He continued, saying the state has covered these negative cash flow periods by borrowing from some earmarked revenue funds and when it borrows it is paying a flat 5%. He said this would allow the state to invest moneys at 10 to 11% rate and thus, with money to cover the low cash flow they would not lose the 5% interest, but also could make a profit through such investment. He said there is no question that the state can use this route and come out financially. Mr. Groff of the Department of Revenue also spoke in support of the bill and said this was a way to enhance the treasury by approximately \$800,000 based on this year's activity. He continued by saying this is a means to utilize the funds of state government to their utmost. Dave Lewis also spoke as a proponent of the bill and went through the chart on Exhibit 1 to explain the flow of money and how it is necessary to liquidate some of the state's investment funds in order to meet some of the expenses. Rep. Fabrega also testified for the bill and said some of the bonding people had been at the House Taxation hearing and expressed the opinion that this would be a very useful tool. He said this operation should cover its own expense, and under the present circumstances the state could generate about \$800,000 per year.

The Chairman called for other proponents and there being none, heard opponents, first from Mr. Nelson of the Montana Taxpayers Association. He said felt the committee should have some concerns over this legislation. He recognized that the state could have some problems in this line but asked if these couldn't be accounting methods. He thought the committee should consider that such program could oblige future legislatures since revenues would not be immediately available to them. He also cited a situation where one of the cities in the state had had to be 'bailed out' by the legislature, in such circumstance, as they were not able to meet their bond indebtedness.

Following his testimony, Rep. Huennekins was permitted to close and he countered the opposing argument by saying this approach for the state is not unique in that over 30 states are using this procedure in state finance. He also said he felt the limitations would be covered. He said the constitution addresses appropriation revenues while this bill concerns budgets.

The Chairman mentioned the concern of Mr. Nelson about there being no limitation in the bill as to whether or not it would be necessary to keep appropriations within projected revenue of anticipated notes. He suggested an amendment which would read: "and within the limitation of the anticipated revenues exclusive of the notes" to be included in the bill.

Following brief discussion the hearing on HB910 was closed.

CONSIDERATION OF HOUSE BILL 916: Representative Fabrega introduced this bill which was introduced by the Tax Committee of the House. The bill would make corporation officers responsible for the withholding tax of employees. He said some unreliable firms take withholding from their employees and the state suffers the loss. Janet Berry of the workman's compensation department said approximately \$390,000 is outstanding at this time and this fund is building up at the rate of approximately \$50,000 per year. Mr. Loble said he supported the bill as amended, and had appeared before the House committee as well.

Mr. Phillips appeared as an opponent, appearing as a private attorney and said under the law you could have a corporation with but one stockholder and often office employees are asked to serve as a corporation officer. He felt the bill should specify the executive officer. The Chairman suggested adopting the federal law and the committee agreed they could only go after the assets of the corporation, not the individual officers. Following this discussion the hearing on HB916 was closed.

CONSIDERATION OF HOUSE BILL 427: Representative Kemmis said the bill would set aside 1% of the Coal Severance Tax for basic services for library service in the state. The planned program would cost approximately \$400,000 per year, and although the 1% would not raise that much money, he said the people had cut back their programs in order to fund the improved services. Mr. Conklin spoke next as a proponent and distributed Exh. #2, attached. Other proponents included Ilene Cooper and Beth Gibbons who demonstrated the computer service that would be available with the use of additional funds for subscribing to the Washington Library Network. Other proponents included Millie Sullivan, member of the State Library Commission, J.D. Holmes, representing the Institution of the Arts Foundation, David Hunter, representing the City of Helena, and Senator Watt, who expressed his support of the bill and his interest in library service for the state of Montana. The Chairman called for further proponents, or opponents of the bill, and there being none, closed the hearing on HB427.

Following a brief recess the committee heard testimony on scheduled bill, HOUSE BILL 639.

Representative Lien introduced this bill which repeals the average inventory method of assessing livestock and goes back to the single lien date. He said there have been a number of conflicts resulting from the average inventory method (a.i.m.) in relation to a number of areas, including the migratory cattle assessments. Bob Hoffman, representing the Montana Assessors Association, spoke next as a proponent of the bill saying there is not way most ranchers can get a count on their livestock more than perhaps once or twice a year. Also, he said there is no way for the assessors to check a doubtful return and too, the method of assessing migratory livestock. He said the result of a poll of the 56 county assessors showed 48 of the 54 who responded favored going back to the lien date. They indicated also, this method of assessing cattle was more costly to county governments.

Next to testify as proponents were Mr. Murphy, who distributed testimony, see Exh. #3, attached. Mr. White of the Agricultural Production Association distributed Exh. #5. Mr. Zinnecker spoke as a proponent as well, and said the bill corrects many of the problems local governments are having, one of these being the granting of refunds. Edith Cox spoke as a proponent of the bill also, for the treasurers association, referring to the problem of giving the refunds on taxes paid. Senator Severson spoke as a proponent as did Ken Coulter who said he felt there was no way to comply with the law both as a producer and as a county commissioner. He again referred to the rebate problem, saying the county had no funding set aside for the rebates. Mr. Burr of the Department said he had looked at the bill and felt it was workable in its present form.

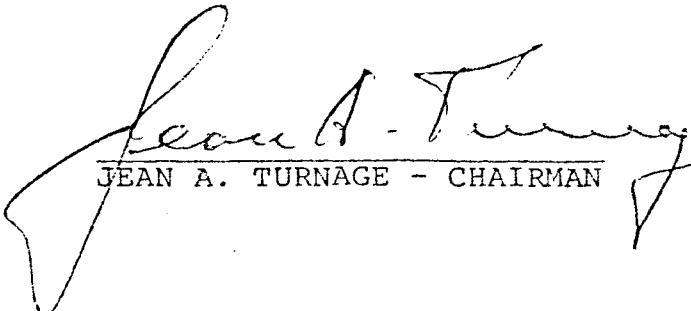
The Chairman called for other proponents, and there being none,

Mar. 30, 1979

permitted testimony from the opponents. Jeff Dagget was first to testify, stating he was also a producer and a county commissioner and said he had no problems keep records of the number of livestock he owned. He said also averaging the age was a simple matter and did not have to be done periodically, as the witnesses had testified. Other opponents to the bill included Representative Donaldson who appeared as a livestock producer and said he did not feel the system was that cumbersome and that the system was fairer, brought more equality to the industry. Mons Teigen appeared as an opponent of the bill and distributed a letter, see Exh. #6, attached. Other opponents included Elmer Hanson, Earl Thorstad, Harold Peterson, assessor from Beaverhead County; also John Morris, a rancher from that county, Chuck Jerecke, Bob Leonhardt, Chase Hibbard, Herb Townsend, also Fred Johnson.

The Chairman called for further testimony, and there being none, permitted a closing by Rep. Lien. Following his closing the testimony of Mr. Coulter was introduced into the minutes, Exh. #7, along with numerous petitions signed by ranchers, livestock men who were against the a.i.m.

The committee then asked questions of the witnesses present and the Chairman inquired about a Fiscal Note on the bill which stated the impact would result in a slight increase. Following the questions, and ensuing discussion, meeting adjourned.



JEAN A. TURNAGE - CHAIRMAN

18
42.7,

COMMITTEE ON AVIATION

DATE: MAR - 30 - 79

639, 410, 397, 915, 966 VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One Support Opp
Beth Givens	State Library	HB 427	X
W ^m Conklin	St. Library Commission	HB 427	X
Ed Nelson	Mont Taxpayers Assoc.	HB 910 HB 915	X
Paul A. Johnson *	Rancher	HB 639	X
Carl Z. Pfeifer	Mt. Milk Growers		X
Tim & Hanson *	M SGA	HB 639	X
Don & Ruth	West Mt. Stockmen Assoc.	HB 639	X
Don & Ruth	Mont. S. & S. W. Mt. Stock. Ass. HB 639		X
Bill Huff	Dept of Power		X
Les Lohk	Montana Defensor Utilities Co	HB 710 HB 916 A. Amend	X
Gene Phillips		HB 916	X
Alma S. Jacobs	Montana State Library	427	X
Alice Frysler (Piper)	Montana Cattlemen's Ass.	639	X
J. D. Holmes	MT Inst of Arts Foundation	427	X
Chas Hibbard	Salt Rancher	HB 639	X
Mike McCrory	Big C. Co.	HB 915	X
Dave Lewis	D of A	HB 915	X
Barry C. Stewart	Co Assessor Board	HB 639	X
Steve Taylor	Mont. Tech. & Comm. Co.	639	X
Bob T. ...	Mont. Tech. & Comm. Co.		X
Paul Heister	Se13 & Blaine Co	639	X
Tom Murphy	North Farmers Org	639	X
Bob Wiles	A. F. A.	639	X
Don Pugnaire	Mont Area of Comm.	639	X
Jeff Dwyer	Self	639	X
Bill ...			X

DATE _____

COMMITTEE ON _____

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One	
			Support	Oppose
Walt Cox	W.A.C.T.	639	✓	
Edon McSweeney	Montana R.R. Association	321 H.B. 910-915		
Bob Steffensen	Mont. Farmers Assoc.	639	✓	
Kenneth C. Paulsen	LIVESTOCK CLINGER MONT. ASSOC. OF COUNTIES	H.B.639	✓	
Aileen Cooper (H.B.)		427	✓	
Millie Gullivans (H.B.)		427	✓	
Carol Hunter (H.B.)	Ed. & S. Com.	427	✓	
Barb Wall (H.B.)		427	✓	
Richardson	W.R.S.I.	639		✓

House Bill 915

March 30 1979
Ed Nelson Exec. V. P.
Montana Taxpayers Assoc.

(a)

House Bill 915 is apparently an attempt by the Department of Revenue to create an increase in the state's "cash float" position. Presumably the purpose is to prevent the state's General Fund from running in the red during the year when tax collections may be low and payouts may be high.

This proposal which includes the opportunity for the state to issue \$50 million in revenue anticipation notes creates a number of potential problems. Some of these are - The state will be in competition with private industry for available investment money.

The state could over estimate revenues, and leave a subsequent legislature with up to \$50 million of unmet obligations.

This could violate the Constitution in two ways. One with the obligation of obligating future legislatures and two by permitting an accounting system problem to create an unbalanced budget.

Section 8, Article VIII of the Constitution states:

"No state debt shall be created unless authorized by a two-thirds vote of the members of each house of the legislature or a majority of the electors voting thereon. No state debt shall be created to cover deficits incurred because appropriations exceeded anticipated revenue".

The state's problem is essentially a bookkeeping problem, not a finance problem. The impact of significant payouts from the General Fund such as for the school equalization payments can be made more often during the year to balance with collections. A limited cash balance can be left in the General Fund to cover such situations.

In summary this is a bad way for the state to resolve its bookkeeping problems. It increases the cost of government and promotes gamesmanship with a balanced budget and the state's Constitution.

GENERAL FUND CASH FLOW
MONTHLY CHANGES IN CASH POSITION
December 1975 To March 1, 1979

Receipts  Disbursements 

50

MILLIONS

FY77JULY - MARCHAPRIL - JUNEJULY - MARCHAPRIL - JUNEJULY - FEBRUARYMARCH - JUNE ESTIMATE

Cash Out	163,206,125.
Cash In	<u>125,345,702.</u>
<u>- 37,360,423.</u>	

Cash Out	49,263,076.
Cash In	<u>85,104,947.</u>
<u>+35,841,871.</u>	

Cash Out	181,685,561.
Cash In	<u>127,258,056.</u>
<u>- 54,427,505.</u>	

Cash Out	56,679,288.
Cash In	<u>89,922,314.</u>
<u>+33,243,026.</u>	

Cash Out	195,523,581.
Cash In *	<u>172,980,187.</u>
<u>- 22,543,394.</u>	

Cash Out	69,000,000.
Cash In	<u>95,000,000.</u>
<u>+ 26,000,000.</u>	

July 1 Surplus \$50,454,406

July 1 Surplus \$48,528,885

July 1 Surplus \$26,224,519

*Includes a
\$7.0 million
loan from
Long Range
Building Acct.

GENERAL FUND
CASH FLOW ESTIMATE

MILLIONS

	<u>FY80</u>
ESTIMATE	
Cash Out	235,000,000.
Cash In	<u>231,533,867.</u>
	- 3,466,133.

	<u>FY81</u>
ESTIMATE	
Cash Out	240,000,000.
Cash In	<u>246,062,761.</u>
	+ 6,062,761.

July 1 Surplus \$11,740,470

July 1 Surplus \$ 6,469,258

50
45
40
35
30
25
20
15
10
5
JULY ←
→ JUNE JULY ←

TAX ANTICIPATION BORROWING

History:

Prior to 1972, state funds were not invested and cash flow problems in the general fund could be covered by using other available cash without losing any interest on investments.

Since 1973, general fund surpluses have covered cash flow needs without any major problems; now this surplus is gone. This fiscal year we developed a \$12.0 million dollar deficit when the January equalization payments were made.

Future Problems:

Next fiscal year, unless we get a major unanticipated revenue windfall, we anticipate a \$30 to \$40 million cash deficit in the first nine months of the fiscal year. There will be no general fund surplus available to cover the deficit since large surpluses will be eliminated in the future if the expenditure limitation concept is approved by the legislature.

Solutions:

1. The first possibility is to cover the general fund cash deficit by borrowing cash from other funds. This means liquidating investments and using this cash until tax receipts come in. This will mean a loss of interest earned on these funds.
2. The second possibility is to go to the market with a short-term bond issue which will be retired when tax collections are made in April and May.

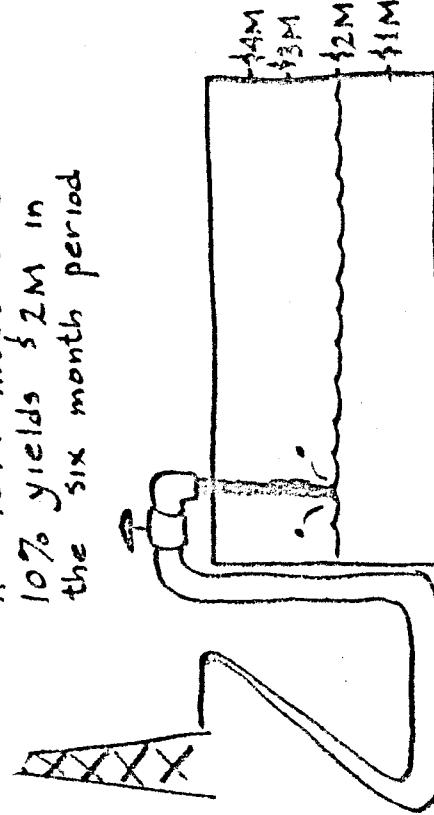
Recommendation:

Utilize tax anticipation notes. There are several advantages to this:

- (1) We retain the money invested in other funds which can be made available to Montana banks at market rates.
- (2) We can sell notes at 5% to 7% interest and invest the proceeds at 10% to 11% until used. These sales will normally result in an increase of capital in the state.

A \$40M investment at 10% yields \$2M in the six month period

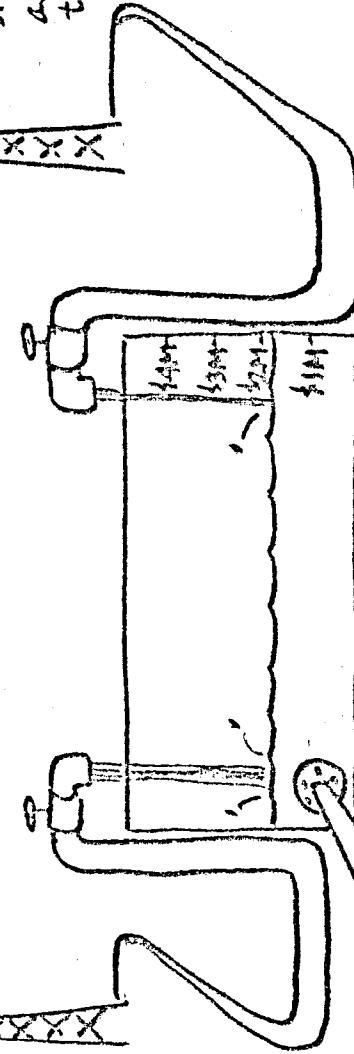
\$40M on declining balance at 10% yields \$1M in the six month period



BUT WITH TAX ANTICIPATORY FINANCING...

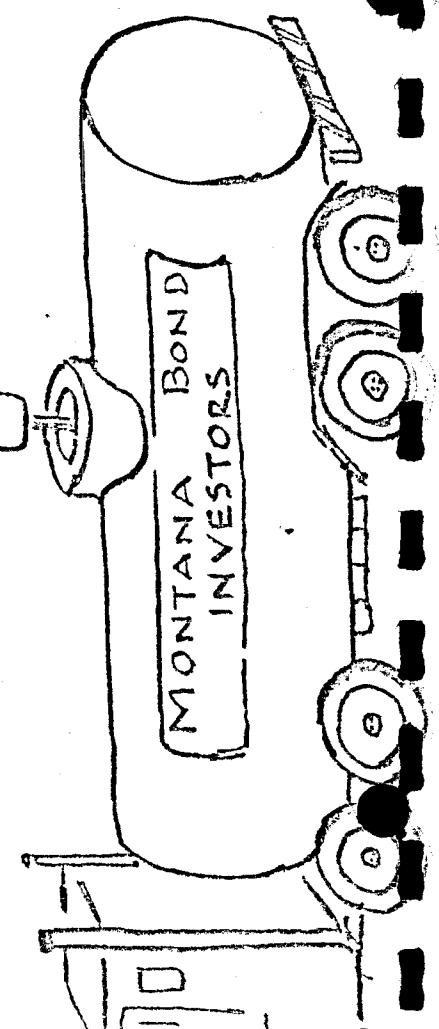
Original \$40M investment yields \$2M as before.

\$40M in bond proceeds invested at 10% on declining balance for six months yields an additional \$1M to the state.



... and investors in tax-free 6% bonds receive \$1.2M in interest during the six month period

So the state receives \$8M more in interest than if the \$40M investment were simply liquidated.



BASIC SERVICES REQUIRED IN H.B. 427 ARE DEFINED AS FOLLOWS:

1. Interlibrary loan - interlibrary loan will be provided to all libraries within a federation area by the headquarters library.

The costs involved in providing this service are:

1. Personnel:

- a. Interlibrary loan clerk or clerks
- b. Professional librarian

2. Communication:

- a. Postage (including return postage for patrons)
- b. Supplies (forms, jiffy bags, reserve cards, postage meter rental, office supplies)
- c. Telephone

3. Materials:

- a. Photocopy
- b. Collection costs (acquisition of library materials)

4. Administrative Costs:

- a. Space
- b. Utilities
- c. Equipment

In order to provide the most effective use of these funds each federation headquarters library may include an administrative charge up to but not exceeding the current federal rate for such costs (currently 15%).

2. Participation of the Montana State Library in a regional network - the Washington Library Network.

This computerized network will provide quick and direct interlibrary loan service; the beginning of a Montana based union catalog, a central source of location information of Montana library resources; bibliographic information for cataloging, verification and acquisitions; in the long run, a means to coordinate collection development among participating libraries; computer output microfiche catalogs.

Exh. #2

FUNDING

H.B. 427 would provide one percent of the coal severance tax which is estimated to be \$246,000 for the first year of the next biennium and \$271,000 for the second year of the biennium.

1. Provision of basic services for the 1st year

\$216,000 would be allocated to the six library federations to provide the services according to the following formula: Of the total amount 50 percent shall be distributed in equal portions to all federations and 50 percent shall be distributed to federations in proportion to that part of the total state population served by federations which each federation serves.

Distribution of the funds would be as follows:

1. Broad Valleys Federation - (.2406% of total population)	44,028
Headquarters Library - Bozeman Public Library	
2. Tamarack Federation - (.2227% of total population)	42,084
Headquarters Library - City-County Library of Missoula	
3. Pathfinder Federation - (.2074% of total population)	40,356
Headquarters Library - Great Falls Public Library	
4. South Central Federation - (.1948% of total population)	39,060
Headquarters Library - Parmly Billings Library	
5. Sagebrush Federation - (.0822% of total population)	26,856
Headquarters Library - Miles City Public Library	
6. Golden Plains Federation - (.0519% of total population)	23,616
Headquarters Library - Glasgow City-County Library	
	<u>216,000</u>

Non-recurring and recurring costs of Montana State Library's participation in the Washington Library Network

TOTAL

30,000
246,000

2. Provision of basic services for the 2nd year

\$251,000 would be allocated to the six library federations to provide the services according to the formula:

Distribution of the funds would be as follows:

1. Broad Valleys Federation - (.2406% of total population)	51,165
2. Tamarack Federation - (.2227% of total population)	48,902
3. Pathfinder Federation - (.2074% of total population)	46,895.5
4. South Central Federation - (.1948% of total population)	45,385
5. Sagebrush Federation - (.0822% of total population)	31,208.0
6. Golden Plains Federation - (.0519% of total population)	27,440
	<u>251,000</u>

Recurring costs of Montana State Library's participation in the Washington Library Network

20
\$271,000

25

to the 2nd of October the average humidity.

and the mean daily rainfall and the mean daily temperature for the month of October.

The following table gives the mean monthly rainfall and the mean daily temperature for the month of October.

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It is evident that the rainfall is not
as great as the mean daily temperature
and the mean daily temperature is greater
than the mean daily rainfall.

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as great as the mean daily temperature
and the mean daily temperature is greater
than the mean daily rainfall.

March 7, 1979

TO; Members of the Montana State House of Representatives:

The members of the undersigned Associations and Organizations, representing most of the livestock producers in the State, support HB639, The Repeal of the Average Inventory.

We dislike the burden of the red tape, problems, expenses and the involuntary perjuring created by the present 12 month average inventory method of assessing livestock.

Your support and vote in favor of HB639 will be appreciated.

W. J. ... Berlin
Montana County Assessors
Assoc.

E. D. C. C.
Montana County Treasurers
Assoc.

Tom Murphy
Montana National Farmers
Organization

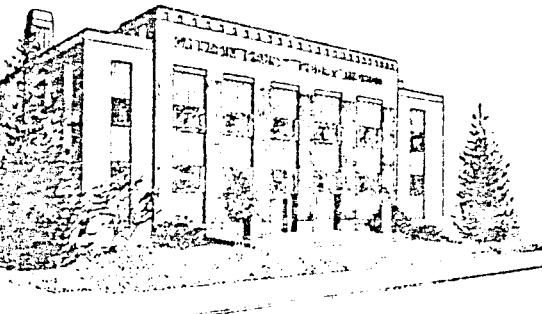
John Johnson
Montana Farmers Union

Howard A. Bullard 15118
Montana County Commissioners

John C. Chibbles
Garfield-McCone Legislative
Assoc.

John Johnson
Montana Cattlemen's Association

Shawn Peterson
Women Involved in Farm Economics



Office of
COUNTY ASSESSOR

RAMON S. WHITE
Gallatin County
Bozeman, Mt. 59715

March 19, 1979

Jean A. Turnage, Chairman
Taxation Committee
Montana State Senate
Capitol Building
Helena, MT 59601

Dear Senator Turnage:

As Assessor of Gallatin County, I am in full support of HB 639. It has been my experience in the past, that the present system of taxing livestock on the average inventory method has created confusion and inequities beyond reason for the assessors and livestock producers of Montana.

The present inventory law places the great majority of livestock producers into a position of violating the law. In order to properly follow the present law, every producer is to inventory his livestock on the last day of each month for the preceding year. Very few, if any, have this opportunity. In fact, most of the larger ranches only obtain two or three gate counts per year.

The present law requires the assessor to assess and compute taxes twice a year on each and every livestock producer's inventory. This constitutes not only extra work for the assessors' offices, but more importantly, unwanted additional cost to the taxpayers.

I feel that if we inventoried livestock on a lien date, HB 639, instead of average inventory, we would have a more accurate count. In many cases, we are not getting accurate and equitable assessments. The reason for this is that we have no way to check the inventory submissions, due to the fact that the livestock count was taken the year before.

MONTANA STOCKGROWERS ASSOCIATION, INC.

P. O. BOX 1679 — FIRST NATIONAL BANK BLDG. — PHONE (406) 442-3420 — HELENA, MONTANA 59601

OFFICERS

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MONS L. TEIGEN	HELENA	EXECUTIVE VICE PRESIDENT



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MICHAEL EICHART	GLASGOW	JACK MEULI	DAY
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CLIFFORD C. HAUGEN	MOCAMBIN	GLEN T. RUGG	PIERRE
C. E. LUCAS	HIGHWOOD	E. MAYNARD SMITH	GI

March 15, 1979

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TO: ALL MEMBERS OF THE MONTANA HOUSE OF REPRESENTATIVES

FROM: Montana Stockgrowers Assn. - Mons L. Teigen, Exec. Vice Pres.
Montana Wool Growers Assn. - Robt. N. Gilbert, Secy/Treas.
Montana Cattle Feeders Assn. - Ray Gerringa, President

SUBJECT: House Bill 639

We understand that each of you have received a letter asking your support of HB 639, repealing the average inventory assessment. The letter purported to be from organizations representing livestock producers, yet included three organizations of county officials!

The organizations signing this memo are strictly livestock organizations, created to represent that particular segment of the agricultural industry. These associations were instrumental in getting the average inventory procedure enacted first for feeders in 1963, and four years ago, for the rest of the industry.

The reasons for doing so were: EQUITY between taxpayers and between counties. Serious instances of double taxation had been experienced and the average inventory cured it. Some stockmen were getting by by paying little or no tax simply because they bought in after the assessment date. Under the present system, everyone pays his fair share.

The problems which have developed in providing refunds called for under the present law can be corrected by passage of HB 640, which is still in the House Taxation Committee. This bill has our full support and will correct most of the problems the county officials seem to be experiencing.

The livestock industry requests that HB 639 be killed and HB 640 passed. Please don't be misled into believing the County Assessors', the County Treasurers' and the County Commissioners' Associations' represent the livestock industry.

Mons L. Teigen
MONTANA STOCKGROWERS ASSOCIATION

Bob Gilbert
MONTANA WOOL GROWERS ASSOCIATION

Ray Gerringa
MONTANA CATTLE FEEDERS ASSN.

FROM KENNETH A. GUNTER PRIVATE - H.B. 639

FOUR LONG ESTABLISHED LIVESTOCK OWNERS IN
MY COUNTY WANTED TO ACCOMPANY ME TO ATTEND
THIS HEARING. HOWEVER DUE TO A SNOW STORM THIS
WEEK AND THE HEAVY DROPPING OF CALVES AND LAMBS
THESE PEOPLE WERE UNABLE TO LEAVE HOME.

THESE LIVESTOCK OWNERS WANTING TO COME
IN SUPPORT OF H.B. 639 ARE -

LOD HILL - NOSBY, MONT. (WOOL GROWER AND
STOCKGROWERS MEMBER)

FRED FITCH - JORDAN, MONT. (WOOL GROWERS MEMBER)

CARL HARBAUGH - JORDAN, MONT. (STOCKGROWER ")

F. S. McKEEVER - BEULSETT, MONT. (DROPPED STOCKGROWERS
MEMBERSHIP DUE TO AVG. INVENTORY)

THESE PEOPLE WILL VERY LIKELY CONTACT THE
COMMITTEE CHAIRMAN

Respectfully
Kenneth A. Gunter

Date Mar. 30, 1979

ROLL CALL

SENATE TAXATION COMMITTEE

46th LEGISLATIVE SESSION - 1979

Each Day Attach to Minutes.