

THE MINUTES OF THE MEETING OF THE HOUSE JUDICIARY COMMITTEE  
February 5, 1981

The House Judiciary Committee was called to order by CHAIRMAN KERRY KEYSER at 8:00 a.m. in Room 437 of the Capitol. REP. IVERSON, REP. MATSKO, REP. DAILY, REP. SHELDEN were all excused absences during roll call, but were in attendance later during the meeting. JIM LEAR, Legislative Council was also present.

HOUSE BILL 534 REP. HUENNEKENS, chief sponsor, stated the bill's purpose is to clarify the laws relating to administrative enforcement of support for dependent children. The general feeling of the public concerning people who are on welfare is they are a burden. The primary people who are on welfare, however, are there because of disabilities. They do not necessarily want to be in that situation.

In 1975, the federal government passed a bill which provided a measure to reduce money to these families with one spouse. It required the state to pursue the spouses that had left to provide support for the children. There is a tendency for the non-supporting spouse to leave and not pay. Those that are apprehended do pay. If the state pursues these matters part of the money goes to the mother, part to the state and part to the county for reimbursement of money paid.

The program has worked successfully. In House Bill 534 there are a few minor corrections. Page 3, when the original bill was reprinted "order" was left out. Page 5, is all current law. A statement is added that the debtor is entitled to a fair hearing.

MIKE GARRETY, Department of Revenue, was in favor of the bill. It effects title 40 chapter 5. The first correction is a housecleaning matter. These amendments came about because of the department's decision to inform the defendant of a court order administration as well as a noncourt order. The debtor is entitled to a fair hearing. EXHIBIT 1 was given.

There were no further proponents.

There were no opponents.

REP. HUENNEKENS closed the bill.

REP. HANNAH asked how this bill would accomplish the purpose.

REP. HUENNEKENS replied a process has to be completed. The department has to file, then a court order is made demanding the payment be made. Part of the debtor wages may be retained for payment if necessary.

GARRETY stated a fair hearing for the debtor is one way to keep state agencies honest. A fair hearing is given whether notice is given or not. This will help avoid problems of the department.

There was no further discussion on House Bill 534.

HOUSE BILL 535 REP. HUENNEKENS, chief sponsor, stated the bill was to amend the uniform reciprocal enforcement of support act to provide that the Department of Revenue may request the prosecuting attorney to represent the support obligee. This would be when the spouse moves to another state. The bill merely adds to the list of agencies the Department of Revenue, as many times it will be the initiating agency.

Proponent, MIKE GARRETY, Department of Revenue, gave EXHIBIT 2 to the committee. The Department of Revenue feels there would be no problem to have its name added to the list to avoid further contest.

There were no further proponents.

There were no opponents.

REP. EUDAILY asked if by adding the Department of Revenue would this be scattering information from one agency to another instead of having it under control by one agency. Will one group know what the other is doing?

GARRETY stated in 1975, the Child Support Enforcement Bureau was created. The recent statutes were made in 1968. At that time the statute was passed the Child Support Enforcement Board had not come into being. In this state the Child Support Enforcement Board is under the Department of Revenue. REP. HANNAH asked if the other agency listed was needed. GARRETY was not prepared to protect the SRS. The SRS does initiate these actions. The SRS should be left in as an interested party.

That ended the discussion on House Bill 535.

HOUSE BILL 536 REP. HUENNEKENS, chief sponsor, stated this deals with the parentage of a child. This bill changes the statute of limitations.

MIKE GARRETY, Department of Revenue, gave out EXHIBIT 3. The states of Florida and Kansas have addressed the same issues.

BRIAN BULGER, Department of Revenue, said in 1970 there were 600,000 teenagers actually giving birth. Most teenagers go on welfare when they give birth. The Department of Revenue, the mother, or the child cannot bring action against the father---after three years of the birth to make the father pay. In the early '70's one out of 10 teenage mothers kept the child. Today, however, 9 out of 10 keep the child and go on welfare. Today it is more of a badge of honor compared to a badge of disgrace. The woman might try to work for a few years. After three years she goes on welfare then it is too late to have action taken. Supporting two cases for 18 years will result in \$60,000 lost which the taxpayer pays for. BULGER stated not only is it a matter of money but often times there is no way

of knowing the history of diseases, etc. from the father that is handed down to the child. If the father pays for three years not by court order then stops paying, he gets off free for the remaining 15 years.

There were no opponents.

In closing, REP. HUENNEKENS stated this involves saving state money and providing justice and morality. It is worth continuing to pursue.

REP. BENNETT asked how do you prove alleged paternity. GARRETY stated there are blood tissue type tests that are 99% accurate. A common law marriage is also used as proof when necessary.

REP. YARDLEY said the law as currently stated the three year limitation had a definite purpose at the time. Without it someone 5 to 10 years later can come in and say you are the father.

GARRETY stated the blood testing is very accurate. A child has the same blood type throughout his life.

YARDLEY stated he thought the blood tests could only determine if you are not the father. GARRETY replied the tests have improved greatly. They have established breaking down the blood tissue type into some 80 types of coding. BULGER stated this test was developed for kidney donors. One person out of 1,000 has the same blood type.

There was no further discussion on the bill.

HOUSE BILL 537 REP. HUENNEKENS, chief sponsor, stated the purpose of this bill is to provide a 5-year statute of limitations for actions based on a statutory debt created by the payment of public assistance.

MIKE GARRETY, Department of Revenue, gave EXHIBIT 4 to the committee. Sections 53-4-248 and 40-5-221 create a cause of action in the name of the state for public assistance when it is paid for support of a minor child. Section 27-2-211 imposes two years statute of limitations. House Bill 537 would amend so a five year statute of limitations would be imposed. When fraud is involved, the statute of limitations would not be in effect until the fraud was discovered. In many instances the Department runs behind in finding a defendant.

There were no further proponents.

There were no opponents.

REP. HUENNEKENS closed the bill.

REP. HANNAH asked if a person goes to welfare or public assistance for help and later does not require the help, would he be required to pay back the money. GARRETY referred to section 53-4-248. A

debt continues to run and at a later date could be held against the person.

REP. HANNAH felt this was inconsistent with House Bill 536.

REP. EUDAILY questioned how this would apply in a deceased person's case. GARRETY stated in those cases most of the action is completed within two years. REP. EUDAILY stated it looked like this bill was being opened to all types of cases. GARRETY replied the law of probate would control it.

REP. CURTISS asked if the money recovered goes to the general fund.

GARRETY was not sure but he thought the monies recovered would go through SRS back to the general fund.

REP. KEYSER asked if this bill would not have a statute of limitations as far as fraud is concerned until it is discovered. When it is discovered they have 5 years to do the work. GARRETY stated that was correct. It is similar to taxation. The defendant is not entitled to any certain provisions.

REP. KEEDY stated it was strange to have 2 years and 5 years both in the bill. GARRETY replied that is the statute raised as defense.

There was no further discussion on House Bill 537.

HOUSE BILL 538 REP. HUENNEKENS stated this bill was to provide for a general 5 year statute of limitations to enforce the tax and license laws. EXHIBIT 5.

MIKE GARRETY, Department of Revenue, stated the case of Department of Revenue v. Caterpillar Company. The Caterpillar Company stated they were not doing business in the state so they should not file tax returns. The department had to first discover the company doing the business. An audit had to be performed. In cases like this it often takes over 2 years to complete the audit and legal matters involved; the statute of limitations should be raised to 5 years. The Department of Revenue is well prepared to litigate should the legislature pass this bill. He feels sure it will be challenged.

TERRY COSGROVE, Department of Revenue was the attorney involved in the Caterpillar case. If the department discovers the failure to file a return it only has two years to obtain the money from the company. COSGROVE stated this goes back to the 1930's. In 1945 the statute was repealed by enactment.

GARRETY stated there are special provisions to indicate excluding property tax to go beyond the five years.

There were no further proponents.

BOB GANNON, Montana Power stated he was not necessarily an opponent. He stated this statute would effect Montana licensing taxes. There is an old Montana case that states, in our view, two years statute is applicable. Both the department and taxpayers have been citing this for 3-4 years. He did not oppose the statute of limitations. He did, however, oppose the question of the retroactive application as he felt it was unfair.

There were no further opponents.

REP. YARDLEY asked if this applies to income taxes. GARRETY stated it could be adjusted. Three years is the statute of limitations for income taxes.

REP. BROWN inquired if the department would have a problem if on page 4, lines 3-5 after "1980" adding "." and striking the rest of the section. GARRETY said it would be a severe problem.

REP. EUDAILY asked about the fiscal note. GARRETY stated this is a projection. The department cannot estimate all the tax dollars that can be available. The department has to discover the potential for each case.

#### EXECUTIVE SESSION

HOUSE BILL 337 REP. KEEDY moved do pass.

REP. HANNAH explained the bill to members who were absent during testimony.

REP. IVERSON stated it gives them the authority of arrest, not just to cite an offender.

REP. HUENNEKENS asked if the power of arrest included the use of force if necessary. REP. KEYSER stated it would if they have the power of a gun.

REP. HANNAH inquired if the GVV personnel were employees of the Department of Highways. It was answered yes. If they wanted to carry a weapon would they have the authority to do so. It was answered yes.

JIM LEAR stated the Department of Highways has guidelines for the training and carrying of weapons.

REP. EUDAILY asked if the people who were manning these stations were retired highway patrolmen. REP. KEYSER replied in some cases.

REP. YARDLEY stated the purpose of the bill has nothing to do with guns. REP. YARDLEY supports the motion of do pass.

REP. CURTISS asked if they have the authority to collect fees. REP. KEYSER stated they have had that ability for many years.

REP. MCLANE moved to amend page 2, line 25, inserting subsection D, section 15-24-1001 and to renumber subsequent sections. The amendment passed unanimously.

REP. SEIFERT moved do pass as amended. The motion passed unanimously.

HOUSE BILL 348 REP. EUDAILY moved do pass.

REP. EUDAILY made a motion to remove on line 7, page 1 "each house of" and to remove "each" on line 3, page 2, and remove "house of" on line 4 page 2.

REP. YARDLEY stated this would be similar to when the legislature overrides the governor's veto. In a bill REP. YARDLEY was involved in that was to override the governor's veto, the Attorney General's office said the vote had to be 2/3 of each house. That opinion has been used since.

REP. KEEDY did not know of the Attorney General's opinion. He felt it was 2/3 of the combination of the two houses.

REP. CONN was opposed to the amendment stating legislators are elected to represent the people and should honor what the people decide on election day.

REP. HANNAH thought this was a bad bill. Out of all the initiatives only 19 were reviewed and no one in the hearing knew if they were repealed or overridden. He feels it is a poor way to address legislation on what may happen.

REP. IVERSON agreed. It is insane that the people at the voting booth guess what they are voting on. The legislature should not overrule the public's decision.

REP. DAILY agreed with the statement. Some court will decide it for us if we do. REP. DAILY felt if the committee has an opinion they should write a committee bill to addresss their feelings.

REP. BROWN felt the amendment improves the bill.

REP. KEEDY was also in favor of the amendment.

REP. HUENNEKENS stated there have been recent cases where the legislature had amended initiatives.

REP. EUDAILY added to his amendment to be consistent, to strike the words "each house of" on lines 12 and 15. The motion of REP. EUDAILY passed with only REP. CONN opposing it.

REP. CONN stated there is a safety valve allowing the legislature to amend initiatives later on when it is shown that amendments are needed. REP. CONN feels that should be honored.

REP. YARDLEY moved to add on line 7, the following legislation, within 4 years after enactment.

REP. KEEDY stated it may not be amended or repealed within 4 years after enactment except by 2/3 vote of legislature.

JIM LEAR felt the language was vague.

REP. SHELDEN stated maybe they would strike the period and place an initiative may be amended after a majority vote.

REP. HANNAH made a substitute motion of do not pass. REP. KEEDY opposed the motion stating if the motion failed and was sent to the floor as it presently is amended it would receive an adverse committee report. REP. KEEDY felt the committee should not send something out that was unclear. REP. HANNAH felt that was done all the time. REP. KEYSER stated since it was an amendment to the constitution, he opposes the feelings of REP. HANNAH.

REP. HANNAH withdrew his motion.

REP. EUDAILY moved to pass the bill for the day. After a brief discussion REP. EUDAILY withdrew his motion.

REP. YARDLEY felt the intent of the amendment was clear.

JIM LEAR reworded the amendment and title of the bill to read on page 2, line 3 following repealed insert within by subsequent initiative or within 4 years of enactment by 2/3 vote of the legislature and insert or by simple majority thereafter. The amendment passed unanimously.

REP. CONN moved to take out "simple" and insert "constitutional". The amendment passed with only REP. DAILY voting no.

REP. HANNAH moved do not pass as amended.

REP. TEAGUE moved to strike the words "amend or" on line 7, page 1; line 3, page 2; line 13, page 2 and line 16 page 2.

REP. TEAGUE felt things are overlooked after they are passed and the legislature would have the ability to correct it. If these words were left in, REP. TEAGUE stated, he could not support this bill.

REP. DAILY feels the sponsor would not like the amendment.

REP. CONN felt the amendment would not be within the purpose of the bill.

The amendment failed with only REP. TEAGUE and REP. CURTISS voting yes.

REP. KEEDY was opposed to the motion of do not pass. It may be from time to time people don't know what they are doing when voting. It is not our right to say when mistakes are made. The people will have to live with their own mistakes. He felt REP. TEAGUE has a good idea. REP. SHELDEN agreed 100%.

REP. DAILY stated REP. KEEDY is right. The people will have to live with their mistakes both on the local level and the national level.

REP. ANDERSON opposed REP. KEEDY's statement.

REP. IVERSON felt alot of voting is based on advertising dollars spent.

REP. EUDAILY stated alot of bills don't get 2/3 vote on the floor.

REP. KEYSER stated this bill was trying to state that initiatives have more value than the bills passed here. That is not correct. Many of the bills passed have profound effect.

The motion of do not pass passed 13 to 6. Those voting yes were: REP. KEYSER, REP. SEIFERT, REP. BENNETT, REP. CURTISS, REP. HANNAH, REP. IVERSON, REP. MATSKO, REP. MCLANE, REP. ANDERSON, REP. DAILY, REP. ABRAMS, REP. TEAGUE and REP. BROWN. Those voting no were: REP. CONN, REP. EUDAILY, REP. HUENNEKENS, REP. SHELDEN, REP. KEEDY, and REP. YARDLEY.

HOUSE BILL 396 REP. EUDAILY moved do pass.

REP. ANDERSON moved to adopt the amendment to insert at the end of line 20 on page 1, "but shall not include any judgment, order, or decree of any Indian Tribal Court in this state or elsewhere or any judgment, order, or decree of any court not of record in the other state." REP. ANDERSON stated MR. NELSON, who testified, had a good point concerning the tribal courts. There could be a situation where this would arise. REP. SEIFERT questioned if this would make reference to tribal courts being a sovereign nation. JIM LEAR responded that is not an issue in this bill.

The amendment passed unanimously.

REP. EUDAILY moved do pass as amended. The motion passed unanimously.

HOUSE BILL 440 REP. SEIFERT moved to pass. REP. YARDLEY moved to amend page 2, line 1, by striking "this section" and inserting "subsection (1) (a)"; to reinsert the stricken language on page 2, lines 2 and 3; and to strike "\$4 to" on line 3 of page 2.

The motion passed unanimously.



REP. ANDERSON stated he was in favor of do pass. The death toll for the state so far is 31 compared to 17 last year. At a given time there is only 30 highway patrolmen on the roads. With this in mind we cannot continue to ignore this. REP. ANDERSON hopes this will alleviate the problem.

REP. EUDAILY noted the fiscal note states 74% of the money will go to Justice Courts. They are not underfunded. Would the money go to local governments? It was replied the money would go to the general fund of the counties.

REP. EUDAILY questioned if it was true that the highway patrol allows variation of the speed limit. REP. KEYSER replied there is a slight leeway.

REP. BROWN moved to amend page 1, line 17 striking "5" and inserting "10", page 1 line 19 striking "5" and inserting "10", page 1 line 20 striking "15" and inserting "20", and page 1 line 22 striking "15" and inserting "20"; and on line 16 striking "\$5" and inserting "\$10". REP. BROWN felt the cost of the officer involved would be covered yet give the driver a little leeway.

The motion passed with REP. CONN opposing it.

REP. DAILY asked if speeding tickets were placed on the person's records. It was answered no.

REP. SEIFERT moved do pass as amended. A roll call vote resulted. Those voting yes were: REP. KEYSER, REP. SEIFERT, REP. CONN, REP. CURTISS, REP. EUDAILY, REP. MATSKO, REP. ANDERSON, REP. DAILY, REP. HUENNEKENS, REP. SHELDEN, REP. KEEDY, and REP. YARDLEY. Those voting no were: REP. BENNETT, REP. HANNAH, REP. IVERSON, REP. MCLANE, REP. ABRAMS, REP. TEAGUE, and REP. BROWN. House Bill 440 passed 12 to 7.

HOUSE BILL 444 REP. CURTISS moved do not pass. REP. CURTISS felt by passing this bill it would be taking the responsibility from one agency and giving it to another. There has not been a burning need for this bill, otherwise more people would have been at the hearing.

REP. IVERSON agreed.

REP. HUENNEKENS opposed the motion. He felt this would benefit the state. Most people faced with this are on the smaller level compared to the big corporations.

REP. BROWN mentioned it was indicated by the Attorney General's Office this is already covered by existing law.

REP. SEIFERT supported the motion. Funding for this was mostly federal money. If this were passed most likely they would be coming back for

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money next session to the Appropriations Committee requesting funds to operate this division. REP. SEIFERT felt it was not necessary.

REP. HANNAH supported the motion. He felt it was not right for them to be able to review someone's records without cause and have the party prove they are innocent.

REP. YARDLEY opposed the motion. He stated the adoption of this would be similar to the federal government's act. The federal government won't come into a case unless it is \$5000 or more.

REP. KEYSER stated by the testimony given business could be required to produce records even if they were not charged with a specific charge.

The motion of Do Not Pass resulted in a roll call vote.

Those voting yes were: REP. KEYSER, REP. SEIFERT, REP. BENNETT, REP. CONN, REP. CURTISS, REP. EUDAILY, REP. HANNAH, REP. IVERSON, REP. MATSKO, REP. MCLANE, REP. ANDERSON, REP. ABRAMS, REP. TEAGUE, and REP. BROWN. Those voting no were: REP. DAILY, REP. HUENNEKENS, REP. SHELDEN, REP. KEEDY, and REP. YARDLEY. House Bill 444 did not pass by a vote of 14 to 5.

In other matters REP. KEYSER appointed a subcommittee of REP. DAILY, REP. CONN and himself to go over the DWI bill.

REP. KEEDY moved the legal counsel do research on the 2/3 vote requirement. All were in favor of the motion.

The meeting adjourned at 11:25 a.m.

  
KERRY KEYSER, CHAIRMAN

mr

## DEPARTMENT OF REVENUE

## HOUSE BILL NO. 534

HB 534 makes some minor changes for style and imposes upon the Department a requirement that a support obligor whose support debt is based on a court order is to be given an opportunity for a fair hearing. Such a hearing requirement exists in the case of a support debt based on the payment of public assistance (40-5-223, MCA), and the Department of Revenue believes it to be only fair to afford the same opportunity where a court order is involved.

Section Analysis

Section 1. Amends 40-5-202, MCA. On page 31, line 16, the word "orders" is inserted to make the sentence a complete sentence. This word was omitted in the original legislation by error. On page 4, line 4, "his" is changed to "the director's" to use a sex-neutral term.

Section 2. Amends 40-5-222, MCA. Language creating the right to a fair hearing upon request is added to the section on page 5, lines 5 and 6 and lines 12 through 14.

## DEPARTMENT OF REVENUE

## HOUSE BILL NO. 535

HB535 adds the Department of Revenue to the list of entities that may request that the prosecuting attorney (generally the county attorney) initiate a URESA (Uniform Reciprocal Enforcement of Support Act) action on behalf of a support obligee. This is already being done at present, and arguably the Department could fall within the umbrella of SRS because of the way the support laws are written. However, the Department of Revenue considers it advisable to explicitly add the Department to the list.

Section Analysis

Section 1. Amends 40-5-113, MCA. The term "Department of Revenue" is added to the list of requestor agencies on page 1, lines 16 and 17.

## DEPARTMENT OF REVENUE

## HOUSE BILL NO. 536

HB 536 amends The Uniform Parentage Act to permit an action to determine the existence or nonexistence of the father and child relationship, in the case of a child who has no presumed father, to be brought at any time, rather than within 3 years of the child's birth. This change is proposed in light of recent court decisions which strike down such discriminatory treatment in the form of statutes of limitation limiting a child's right to bring a cause of action to establish paternity based upon an alleged rather than presumed paternity. It should be noted that this proposal goes only to removing a statutory bar to bringing an action; the putative father may still raise all available defenses.

Section Analysis

Section 1. Amends 40-6-108, MCA. On page 2, lines 5 and 6, the section is amended to permit an action to be brought at any time after the birth of the child rather than within 3 years of the birth of the child.

DEPARTMENT OF REVENUE

HOUSE BILL NO. 537

HB 537 provides for a 5 year statute of limitations for actions to enforce a statutory debt created by the payment of public assistance. The 5-year period begins to run when the debt arises unless fraud is involved. When fraud is present, the 5-year period commences upon discovery of the fraud. Basically, the 2-year period that is available for statutorily created debts under section 27-2-211, MCA, is not sufficient, and hence the Department of Revenue requests an additional 3 years, providing a 5-year period altogether.

Section Analysis

Section 1. Amends 27-2-211, MCA. Subsection (1) is amended (page 1, lines 21 through 24) to provide an exception from the 2-year statute of limitations for debts based upon payment of public assistance. A new subsection (4) (page 2, lines 10 through 14) is added to spell out the nature of the exception.

## DEPARTMENT OF REVENUE

## HOUSE BILL NO. 538

HB 538 is intended to provide a general 5-year statute of limitations for the Department of Revenue to bring an action to collect past-due taxes or license fees, unless a specific statute provides a different time period. If a required return is not filed, there is no statute of limitations. If a fraudulent return is filed, the 5-year period commences upon the discovery of the fraud.

The bill is not intended to affect property taxes inasmuch as property taxes have their own statutes of limitations (the property tax gives rise to a judgement and lien pursuant to 15-16-401, MCA, and enforcement of the judgement has a statute of limitations of 10 years pursuant to 27-2-201, MCA).

Because of a recent district court opinion (Caterpillar vs. D.O.R.), the status of the Department's ability to collect unpaid taxes, especially where a return has not been filed, is unclear. Hence, HB 538 is proposed.

As stated above HB 538 is not intended to apply to property taxes but rather to taxes and fees administered and collected by the Department of Revenue. The bill is intended to replace the general 2-year statute of limitations found in 27-2-211, MCA, with a 5-year statute. Section 27-2-105, MCA, provides the escape hatch from the control of 27-2-211.

An important feature of the bill is the applicability section. The 5-year statute is made retroactive by applying the new period to all taxes that have not been discharged

by statute. This language has been chosen to comply with language employed by the federal courts in construing retroactive statutes of limitations. These cases view the statutes of limitations as a shield that the legislative body may remove rather than a property right protected by the constitution. Thus if the underlying tax debt has not been discharged, the Legislature may remove the statutory time limitations to bringing an action with retroactive application.

In fairness, it should be noted that there is case law against the validity of a retroactive application. There do not appear to be any Montana cases precisely on point. It is anticipated that the retroactive application would be litigated.

#### Section Analysis

Section 1. New Section. A general 5-year statute of limitations, as discussed above, is enacted for Title 15.

Section 2. New Section. A general 5-year statute of limitations; as discussed above, is enacted for Title 16.

Section 3. New Section. A general 5-year statute of limitations, as discussed above, is enacted for Title 69, Chapter 1, part 2 (The Consumer Counsel Tax)

Section 4. Codification instruction.

Section 5. Applicability. The act is applicable to tax years beginning after December 31, 1980, and to all prior tax debts not discharged by statute.



SUPPLEMENTARY MATERIAL IN RETROACTIVE  
STATUTES OF LIMITATION

In reviewing a retroactive application of a Minnesota statute of limitation enacted after the prior statute would have barred an action involving the states securities law, the United States Supreme Court in Chase Security Corporation vs. Donaldson, 325 U.S. 304 (1945) declared:

"Statutes of limitations find their justification in necessity and convenience rather than in logic. They represent expedients, rather than principles.

They represent a public policy about the privilege to litigate. Their shelter has never been regarded as what now is called a fundamental right ..."

(325 U.S. 304, 314)

The Court went on to declare:

"Assuming that statutes of limitations like other types of legislation could be so manipulated that their retroactive effects would offend the Constitution, certainly it cannot be said that lifting the bar of a statute of limitation so as to restore a remedy lost through mere lapse of time is per se an offense against the Fourteenth Amendment. Nor has the appellant pointed out special hardships or oppressive effects which result from lifting the bar in this class of cases with retrospective force. This is not a case where appellant's conduct would have been different if the present rule has been known and the change foreseen." (325 U.S. 304, 315)

In a later case, *Electrical Workers vs. Robbins and Meyers, Inc.*, 429 U.S. 229 (1976), the United States Supreme Court quoted Chase Securities with approval and found that Congress could constitutionally provide for retroactive application of an extended limitation period.

The Department of Revenue submits that in the case of delinquent taxes, retroactive application is legally permissible.

## VISITORS' REGISTER

HOUSE JUDICIARY COMMITTEE

BILL 534

Date 2/5/81

SPONSOR Huennekens

[illegible]

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR LONGER FORM.

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

## VISITORS' REGISTER

HOUSE JUDICIARY COMMITTEE

BILL 535

Date 2/5/81

SPONSOR Huennekens

[illegible]

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## VISITORS' REGISTER

HOUSE                      Judiciary                      COMMITTEE

BILL 536

Date 2/5/81

SPONSOR Huennekens

[illegible]

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PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

## VISITORS' REGISTER

HOUSE                      Judiciary                      COMMITTEE

BILL 537

Date 2/5/81

SPONSOR Huennekens

[illegible]

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PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

## VISITORS' REGISTER

HOUSE

## Judiciary

COMMITTEE

BILL

538

Date \_\_\_\_\_

2/5/81

SPONSOR

Huennekens

[illegible]

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR LONGER FORM.

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