

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

March 4, 1981

The 40th meeting of the committee was called to order at 8:00 a.m. in room 415 of the State Capitol Building, Chairman Pat Goodover presiding.

ROLL CALL: All members were present.

Senator Norman moved we reconsider actions on House Bill 17, Sen. Crippen dissenting. Larry Weinberg explained the amendments to House Bill 17, saying they address a loophole in the tax law that works against the taxpayer. The Department of Revenue can go further back in time to assess a deficiency than it can to give a refund. We are here today to ask the committee to consider language in House Bill 17 that will permit us to go back in time for a refund the same as to assess additional tax. Language also inserts a provision that permits the taxpayer and the Department of Revenue to mutually agree to extend five-year statute of limitations. Two sections have to be added to the bill, and sections have been written to clarify. Proposed amendments provide extension of the statute of taxpayer and provide the Department of Revenue the ability to give refund during the same period the Department can assess an additional tax. It does provide an immediate effective date. Larry said he ran this by Ken Nordtvedt, and he is in favor of it.

Senator Norman said when he talked to Representative Nordtvedt he suggested we take this bill into consideration along with House Bill 13. This amendment as proposed is a good amendment, but there is another issue to be put in to protect the taxpayer. During the work session I hope we can consider that. A subcommittee was appointed composed of Senators Norman and Elliott to consider House Bills 13 and 17.

CONSIDERATION OF SENATE JOINT RESOLUTIONS 23:

"A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF MONTANA EXPRESSING SUPPORT FOR MONTANA'S COAL SEVERANCE TAX AND URGING ALL MONTANANS TO SUPPORT AND ENCOURAGE THE EFFORTS OF MONTANA IN THE COURTS AND IN CONGRESS TO PROTECT MONTANA'S RIGHT TO LEVY THE TAX."

Senator Towe said Senator Turnage suggested that we ought to have a resolution making it clear that defense of Montana's coal tax was not a bi-partisan situation. The essence is in the second and third WHEREAS clauses. The remaining items are the

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arguments that Senator Turnage, I and others have made before Congress.

PROPOSERS:

Mary MacDonald, Northern Plains Resource Council; Jim Murray, AFL-CIO, Attachment #1, and Joe Lamson, Montana Democratic Party.

OPPOSERS:

Senator Bruce Crippen, not particularly an opponent or proponent. He is concerned about some parts of the bill. I support the right of the State of Montana to levy a severance tax on the minerals in its boundaries, but don't particularly support the 30%. If you go back to the last WHEREAS on line 15, page 3, where there are a number of reasons outlined for the coal severance tax, you will find in reading that, with the exception of #9, they all pertain to the impacts that the development of coal has in our system. That's fine, but on the last line, page 4, line 12, subsection 9, "compensate for our future generations in some small way for the loss of our resources." This goes against the grain in that I don't think we should keep it for future generations. I think we should use it for this generation, say in education. We are tying ourselves in when we present this resolution to these reasons. I am supported in this by my presence on this committee, and I find we can't do anything about this coal tax--if we do, Uncle Sam would hear. I would be happy to consider some amendments, but I feel if we present this to the Congress, we should present some broader area of what we intend to use this for. Fifty percent is held in constitutional trust, yet eight out of nine reasons pertain not to that constitutional trust at all, but to coal impacts. We should add something to it that provides for our present generations, such as education and water development.

Senator Goodover agreed with what Senator Crippen said. He said he indicated that coal tax should be available for present generations, and what better than education? My contention is that this money should not just be earmarked for specific uses, but should be used by education with major use in the University system.

Senator Towe: He said that a total of 35 million dollars has already been put into education in fiscal years 1979 and 1980, and felt Congress was a more serious challenge than the Supreme Court.

Senator Crippen commented on page 2, whereas on lines 15-17 showing the effect of the tax on ultimate electricity users. Why would you want to bring this to anyone's attention? It takes away from the purpose of the resolution. The resolution should be saying we have the right as a sovereign state to levy tax on our minerals inside our borders. Then we could list what we are using it for.

Senator Manley thought we should just use page one and strike the rest. Senator Towe didn't know that it was critical we put in all

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the reasons, but said Senator Turnage wanted section nine in, even though it isn't critical to the resolution, and he thought it would be nice to reiterate these reasons.

Senator Goodover said if we didn't have a coal tax, and it was priced at five or six dollars at mine mouth without a tax, how would the companies make more money if we had a tax or not? Only the utility companies will profit from restrictions.

Senator Towe: Senator Turnage wanted that put in. He is saying, in effect, that at the present time the structure is set up, and if tax is now eliminated or reduced the utility companies will still be charging the same amount; therefore, the people who will benefit from those limitation bills will not be the consumers, but the utility and coal companies.

Senator Goodover said we collect the tax from the companies that buy. Senator Towe agreed, but he said if you reverse it, those automatic escalation clauses don't allow it to come down as well. I agree that full reduction will not see the light of day where consumers are paying their bills.

Senator Eck: The greatest advantage of this is we get in one concise document the arguments Montana is putting forth.

Senator Crippen said he still thinks it was improper and unreasonable to start at the 30% level.

The Chairman asked that Senators Towe, McCallum, B. Brown and Elliott get together to work out a compromise.

CONSIDERATION OF HOUSE BILL 36:

"AN ACT AMENDING SECTIONS 15-6-141, 15-6-201, and 15-23-101, MCA, TO PROVIDE FOR TAXATION AS CLASS ELEVEN PROPERTY OF CERTAIN ELECTRIC TRANSMISSION AND DISTRIBUTION PROPERTY CONSTRUCTED, OWNED, OR OPERATED BY A PUBLIC AGENCY, TO ELIMINATE TAX EXEMPTION ON SUCH PROPERTY, AND TO INCLUDE SUCH PROPERTY AMONG PROPERTIES CENTRALLY ASSESSED."

Representative Brand, District 28, said the bill was introduced because of a problem in his area. The Montana Power Company went through the Plant Siting Act to build a new line from the coal fields to Hot Springs, and they were allowed under the Plant Oversight Act to do that. Then we found out that the Bonneville Power Administration is going to build part of this line from Townsend, Deer Lodge and Garrison to get into their own feeder lines. All power is to come from Colstrip 3 and 4. As a government agency, the Bonneville Power Administration is exempt from taxation, but this bill taxes the same as any private utility. The House Committee put in some amendments on page one, lines 18-22. This bill would help Sanders County. The congressional delegation in Washington is in support of this bill. Ron Marlenee's letter was read by Representative Brand. He said he was told without some action of this sort, it would be difficult to do anything in Congress.

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PROPONENTS:

Steve Doherty, Northern Plains Resource Council, and Mike Stephens, Montana Association of Counties.

Senator McCallum wondered what happens to lines already through there - will they be taxed?

Representative Brand said the way it will be taxed is by private companies creating the energy. If energy is coming out of federal lines, such as Hungry Horse, it would be different. What the Bon-neville Power Administration is doing is taking private power and using it through its lines.

Senator Manley said his bill doesn't tax the energy but the private property, and there was no conflict between his bill and this one.

The hearing was closed on House Bill 36.

CONSIDERATION OF HOUSE BILL 111:

"AN ACT TO INCREASE THE PERMISSIBLE LEVIED AMOUNT AVAILABLE FOR COUNTY FIRE PROTECTION TO \$40,000 from \$15,000; AMENDING SECTION 7-33-2209, MCA."

Representative Lund said this bill gives authority to the county governing board to increase levy for county fire protection to protect ranch lands. Prairie fires sometimes bring counties up to a \$40,000 cost. If there is a rash of fires they are up against the limit and have financial problems.

PROPONENTS:

Dave Fisher, Montana Volunteer Fireman's Association and Fire Chief's Association; Art Korn, Secretary-Treasurer of the Volunteer Departments; R. A. Ellis, Montana State Volunteer Districts and Mike Stephen, Montana Association of Counties.

OPPONENTS:

Dan Mizner, Montana League of Cities and Towns. He pointed out that two million dollars is involved, spread over the counties, and the money will be paid by the taxpayers. Cities and towns still have to have their own fire departments. I don't object to the bill itself, but I want the committee to know that the tax-payer has to pay the bill. If you want to stay outside incorporated area, we wouldn't object.

Representative Lund closed by saying he didn't know an answer - perhaps consolidation of some kind. All this bill asks, if they run up against \$15,000, could they go further.

Senator Crippen asked Mr. Fisher how many volunteer departments there were in Butte. The answer was nine. Senator Healy said to

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Dan Mizner that for many years we have had agreement with the city and rural departments that if there is a catastrophe, they come and help. Dan Mizner said there were a lot of agreements or mutual pacts where cities can help outside suburbs. Where we have asked for reimbursement, they have not chosen to do that.

Senator McCallum said he thought the bill should be in local government. He said on timber lands there is an assessment made to the state, and RFD's are in the middle. This bill puts additional tax on everybody. You will be assessing people of every county up to \$40,000.

Mr. Fisher said we respond to calls in the cities or rural fire districts; wherever we're needed.

Senator McCallum said the city people are going to help pay the \$40,000. The RFD's on the west side are also going to be assessed some additional taxes in order to raise the \$40,000.

Mr. Fisher didn't think the extra charge amounted to more than one month's parking meter charge.

Senator Crippen said at least control is given to the county commissioners where they are subject to the anger of city residents, and he didn't see any problem. Senator Severson said to Senator Manley that the RFD's are taxed on land by millage. Some RFD's get up high in millage. Basically they are run by millage on rural property, not city property.

Senator Goodover said the only way he would vote would be to have the county governing body put this on a ballot at the next election and have it voted. Senator Towe said they could only levy this if they are up to their limit in the county; why should they have to pay twice for fire protection? The hearing was closed on House Bill 111.

CONSIDERATION OF HOUSE BILL 112:

"AN ACT TO AMEND 76-5-1117 PROVIDING FOR BROADENED STATUTORY METHODS BY WHICH CITIES, TOWNS, AND COUNTIES CAN ASSESS TAX FOR PAYMENT OF BONDS."

Representative Lund said, not long after the election a former representative in Miles City asked him to drop this bill in for him. In Miles City they had a flood, and the flood was very close to the city. The city wants to include the area and create a SID for a dike. Part of the SID is in the city; part is in the county. For the bonding they have to sell bonds in the city--people in the city are assessed by square foot method. In the county, if you are assessed by square foot method, it becomes prohibitive. The bonding company told them they should be able to assess for bonding purposes the city and the county, but that they cannot tax county portion different than the city.

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Dan Mizner felt this bill gives local government officials a chance to get together and equalize the tax. We think it broadens the SID law.

Senator Elliott said he wouldn't want valuation method used for any other form of SID creation.

Senator McCallum referred to a bill Senator Mathers had on this subject. It was in Local Government, but it passed. Senator McCallum asked if Representative Lund could find out what happened, and he said he would.

Senator Ochsner said the dike has to meet specifications. He had heard that it was out of consideration because of the taxation problem. He thought that Representative Lund should have been contacted.

Senator Norman wondered why they couldn't make a special district, petition, and vote on that.

Senator Ochsner said he would get more information and bring it back to the committee.

The Chairman announced a new Subcommittee. The members will be Senators Manley, Elliott, Severson, Steve Brown, Bob Brown and Towe. Senator Manley will be chairman. Bills they will be considering are Senate Bills 126, 200, 213, 252, 317, 355, 356 and HB 370.

Senator Manley announced that tomorrow after lunch will be the first meeting in this room. He noted that some house members are available for these committees, too.

DISPOSITION OF SENATE BILL 42:

It was recommended that Senate Bill 42 be amended, and a motion made to that effect. The motion carried unanimously. Then a motion was made that Senate Bill 42 be given a DO PASS, as amended. The motion carried unanimously.

DISPOSITION OF SENATE BILL 280:

Senator McCallum moved that Senate Bill 280 not pass. The vote was unanimous that Senate Bill 280 DO NOT PASS.

Senator McCallum had a subcommittee report about progress on Senate Bills 221 and 96. It was decided to wait to hear the report until amendments could be looked at. Cort is drafting them. Senator Severson said he was going to ask the committee to introduce a bill following the livestock bill. With the passage of the livestock bill, the Livestock Department income has been cut in half. They thought they could handle it through the appropriation process, so what I will ask the committee to do is, as soon as the bill hits the floor in the House, and as soon as we know there is passage, I would like to introduce a committee bill. What it will do is double the mill levy as far as the Livestock Department is concerned. There was no intent to cut income to the Department

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in this bill.

The meeting was adjourned at 10:00 a.m.


PAT M. GOODOVER, Chairman

BD

ROLL CALL

TAXATION COMMITTEE

47th LEGISLATIVE SESSION - - 1981

Date 3/04/81

NAME	PRESENT	ABSENT	EXCUSED
Goodover, Pat M., Chairman	✓		
McCallum, George, Vice	✓		
Brown, Bob	✓		
Brown, Steve	✓		
Crippen, Bruce D.	✓		
Eck, Dorothy	✓		
Elliott, Roger H.	✓		
Hager, Tom	✓		
Healy, John E. "Jack"	✓		
Manley, John E.	✓		
Norman, Bill	✓		
Ochsner, J. Donald	✓		
Severson, Elmer D.	✓		
Towe, Thomas E.	✓		

Each day attach to minutes.



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JAMES W. MURRY
EXECUTIVE SECRETARY

ZIP CODE 59601
406/442-1708

Room 100 "Steamboat Block"
616 Helena Ave.

TESTIMONY OF JAMES W. MURRY ON SJR 23, HEARINGS OF THE SENATE TAXATION
COMMITTEE; MARCH 3, 1981

I AM HERE TODAY ON BEHALF OF THE MONTANA STATE AFL-CIO TO INFORM YOU OF
OUR STRONG SUPPORT FOR SENATE JOINT RESOLUTION 23, A RESOLUTION IN SUPPORT OF
MONTANA'S COAL SEVERANCE TAX, AND URGING SUPPORT FROM ALL MONTANANS FOR
MONTANA'S EFFORTS TO PROTECT OUR RIGHT TO LEVY THIS TAX.

THE RESOLUTION ITSELF ADDRESSES VERY WELL THE SIGNIFICANCE OF THE COAL
SEVERANCE TAX TO MONTANA AND THE REASONS WHY THIS IS A LEGITIMATE, LEGAL AND
REASONABLE TAX.

THE MONTANA STATE AFL-CIO HAS GONE ON RECORD IN 1978 AND 1980 WITH SEVERAL
STRONG RESOLUTIONS ADOPTED AT OUR ANNUAL STATE CONVENTION AS SUPPORTING THE COAL
SEVERANCE TAX.

ONE SUCH RESOLUTION IS NUMBER 51, ADOPTED IN 1980, WHICH SPEAKS SPECIFICALLY
ABOUT THE BATTLE OVER THE COAL SEVERANCE TAX:

"WHEREAS, MONTANA'S COAL SEVERANCE TAX IS UNDER ATTACK BY OUT-OF-STATE
INTERESTS, BOTH IN THE COURTS AND IN CONGRESS."

THE RESOLUTION GOES ON TO MENTION THE IMPORTANCE OF PROTECTING OUR STATE
FROM THE KIND OF BOOM AND BUST ECONOMY WHICH HAS OCCURED IN THE MINING OF OTHER
METALS IN OUR STATE:

"WHEREAS, THE COAL SEVERANCE TAX IS INTENDED TO PROTECT MONTANA FROM THE
DISRUPTION OF OUR COMMUNITIES AND OUR ENVIRONMENT THAT COMES WITH COAL
MINING; AND

"WHEREAS, MONTANANS ENACTED THE COAL TAX AS A PRECONDITION TO LARGE SCALE
STRIP MINING OF COAL."

THE RESOLUTION NOTES THAT THOSE OPPOSING THE TAX ARE WEALTHY CORPORATIONS:
"WHEREAS, MANY OF THE ENERGY COMPANIES WHICH ARE PROTESTING THE TAX, WHICH
INCLUDES THE MONTANA POWER COMPANY, THROUGH ITS SUBSIDIARY, WESTERN ENERGY,
ARE AMONG THE WEALTHIEST CORPORATIONS IN THE NATION."

IN ADDITION TO WESTERN ENERGY, COMMONWEALTH EDISON, PEABODY COAL, DECKER
COAL, WESTMORELAND RESOURCES AND A NUMBER OF OTHER CORPORATIONS ARE INVOLVED IN
THE SUPREME COURT SUIT.

THE 11 MIDWESTERN AND SOUTHEASTERN UTILITIES AND FOUR MONTANA COAL PRODUCERS
CHALLENGING THE TAX IN COURT HAVE CHARGED THAT IT VIOLATES THE INTERSTATE COMMERCE
AND THE SUPREMACY CLAUSES OF THE U.S. CONSTITUTION. THE RESOLUTION STATES THAT:

"WHEREAS, MONTANA'S RIGHT TO LEVY THE COAL SEVERANCE TAX, FREE FROM
INTERFERENCE BY CONGRESS AND THE COURTS, MUST BE DEFENDED IF THE STATE
IS TO RETAIN ANY LOCAL CONTROL OF DECISIONS CONCERNING THE FUTURE OF
MONTANA."

MONTANA'S RIGHT TO LEVY THE TAX HAS BEEN UPHELD BY THE MONTANA SUPREME
COURT. WE ARE HOPEFUL THAT THE U.S. SUPREME COURT WILL ALSO UPHOLD THE
MONTANA COURT FINDINGS.

WE ARE ATTACHING COPIES OF THE MONTANA STATE AFL-CIO RESOLUTIONS SUPPORTING
THE COAL SEVERANCE TAX. WE URGE YOU TO GIVE SJR 23 A DO PASS RECOMMENDATION.

RESOLUTION #1

WHEREAS, the 1975 Montana Legislature enacted a 30% coal severance tax on coal mined in Montana, so that Montana citizens could benefit from the use of this non-renewable resource; and

WHEREAS, the coal tax is paid by those most able to afford it -- energy companies making a profit from the coal; and

WHEREAS, the tax lessens the property tax burden of working people and helps pay for some of the impacts of development both now and in the future; and

WHEREAS, large out of state utilities and companies are attacking the coal tax in Congress, even though the sales tax of other states exceeds the Montana coal tax as far as cost of electricity to the customer. The tax is far less in its impact than railroad freight rates, which account for 60% of the delivered cost of coal to midwestern states; and

WHEREAS, the large out of state corporations have joined with Western Energy (a subsidiary of Montana Power), Decker Coal Company, Peabody Coal Company and Westmoreland Resources to challenge the coal tax in court; and

WHEREAS, most of the coal tax trust fund is invested in out of state corporations, especially out of state energy corporations; and

WHEREAS, publicly-financed construction in Montana is at a standstill due to the unavailability of investment capital for municipal bonds which under state law cannot pay more than 9% interest;

THEREFORE, BE IT RESOLVED, that the Inland Empire District Council of Lumber and Sawmill Workers go on record in support of the right of Montana to levy its own taxes to protect its citizens; and

BE IT FURTHER RESOLVED, that we urge the State of Montana to invest the coal severance tax trust funds in municipal bonds to help stimulate the construction industry in Montana, thereby creating jobs for lumber and sawmill workers; and

BE IT FINALLY RESOLVED, that this resolution, upon adoption, be forwarded to President Carter, to the Montana Congressional delegation, to the State Convention of the Montana State AFL-CIO, and that all of the above report back to any affiliate organizations as to action taken on this resolution.

SUBMITTED BY INLAND EMPIRE DISTRICT COUNCIL OF LUMBER AND SAWMILL WORKERS, AFL-CIO
CONVENTION VOTED CONCURRENCE

RESOLUTION 8

WHEREAS, the 1975 Legislature enacted a 30 percent severance tax on coal mined in our State to insure that the citizens of Montana benefit from the extraction of this valuable non-renewable resource; and

WHEREAS, this coal severance tax has helped to lessen the burden of exorbitant property taxes in the State of Montana, which Montanans have traditionally paid; and

WHEREAS, this coal severance tax is being paid by those most able to pay taxes, namely the conglomerates of out-of-state coal companies who make large profits from the sale of Montana's rich coal; and

WHEREAS, the coal companies in the state are now challenging the coal severance tax in the courts; and

WHEREAS, the ensuing battle to repeal the coal severance tax — a fair tax on a non-renewable resource extracted from Montana; a fair tax which provides the money for schools, hospitals, highways and other needed services for coal-impacted communities; a fair tax which does not unduly burden the rich coal companies — is an attempt by corporate interests in Montana to dictate public policy on who should pay for coal development operations; and

WHEREAS, these corporate interests are also pushing for a sales tax to be levied against the people of Montana — a tax which the coal companies and other corporations would not pay; an unfair tax which would burden those people least able to pay.

NOW, THEREFORE, BE IT RESOLVED, that the Yellowstone Valley Central Labor Council go on record in strong support of the current severance tax on coal extracted from Montana, because coal companies that make millions of dollars on profit from the sale of Montana's coal have a responsibility to pay their fair share of the costs associated with coal development and extraction in Montana; and

BE IT FURTHER RESOLVED, that the Yellowstone Valley Central Labor Council recognizes that it is no coincidence that corporate interests are pushing for an unfair sales tax in Montana in the hopes of confusing the issues about who should pay taxes associated with coal development; and

BE IT FURTHER RESOLVED, that the Yellowstone Valley Central Labor Council will fight all efforts by the corporate interests in Montana to force a sales tax upon the people of this state; and

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BE IT FURTHER RESOLVED, that the coal leases with those companies protesting the 30 percent severance tax be terminated and reissued to companies who are willing to pay the tax; and

BE IT FINALLY RESOLVED, that a copy of this resolution be sent to the 22nd Annual Montana State AFL-CIO Convention for its concurrence.

Submitted by: Yellowstone Valley
Central Labor Council, AFL-CIO;
Montana Council No. 9, AFSCME, AFL-
CIO, 37th Biannual Convention; and
Inland Empire District Council of
Lumber, Production and Industrial
Workers, AFL-CIO, 38th Annual
Convention

Convention voted concurrence, as amended

RESOLUTION #51

WHEREAS, Montana's coal severance tax is under attack by out-of-state interests, both in the courts and in Congress; and

WHEREAS, the coal severance tax is intended to protect Montana from the disruption of our communities and our environment that comes with coal mining; and

WHEREAS, Montanans enacted the coal tax as a precondition to large scale strip mining of coal; and

WHEREAS, many of the energy companies which are protesting the tax, which includes the Montana Power Company, through its subsidiary, Western Energy, are among the wealthiest corporations in the nation; and

WHEREAS, Montana's right to levy the coal severance tax, free from interference by Congress and the courts, must be defended if the state is to retain any local control of decisions concerning the future of Montana;

THEREFORE, BE IT RESOLVED, that the 65th Annual State Convention of Carpenters pledge our continuing support of efforts to defend the coal severance tax against attacks by special interest groups; and

BE IT FURTHER RESOLVED, that we support the investment of all coal severance tax trust funds in Montana, including in municipal bonds to help finance construction projects, and that the funds not be invested in corporations which have a history of opposing the tax; and

BE IT FINALLY RESOLVED, that this resolution be forwarded to the Montana State AFL-CIO for its consideration and approval.

SUBMITTED BY THE MONTANA STATE COUNCIL OF CARPENTERS
CONVENTION VOTED CONCURRENCE

STANDING COMMITTEE REPORT

March 4

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PRESIDENT:

MR.

TAXATION

We, your committee on

having had under consideration **Senate** Bill No. **42**

Respectfully report as follows: That **Senate** Bill No. **42**

be amended, as follows:

1. Page 1, line 6.
Following: "to"
Insert: "5/6 of"
2. Page 1, line 25.
Following: "2/3-of"
Insert: "5/6 of"
3. Page 3, line 12.
Following: "of-2/3"
Insert: "of 5/6"
4. Page 3, line 17.
Following: "of 2/3"
Insert: "of 5/6"

~~XXXXX~~
DO PASS

(CONTINUED)

Page Two
Taxation Committee
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5. Page 4, line 3.
Following: "of-2/3"
Insert: "of 5/6"

6. Page 6.
Following: line 3
Insert: "Section 4. Applicability. This act applies to taxes assessed
and levied after December 31, 1980."

And, as so amended,

DO PASS

STANDING COMMITTEE REPORT

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MR.President:.....

We, your committee on.....TAXATION.....

having had under consideration.....Senate..... Bill No. 42.....

Respectfully report as follows: That.....Senate..... Bill No. 42.....

be amended as follows:

1. Title, line 6.
Following: "TO"
Insert: "5/6 OF"
2. Title, line 7.
Following: "MCA"
Insert: ";AND PROVIDING AND APPLICABILITY DATE"
3. Page 1, line 19.
Following: "of"
Insert: "5/6 of"
4. Page 1, line 25.
Following: "of"
Insert: "5/6 of"
5. Page 3, line 12.
Following: "of"
Insert: "5/6 of"

~~DO PASS:~~
~~UNANIMOUS:~~

(CONTINUED)

6. Page 3, line 17.

Following: "of"

Insert: "5/6 of"

7. Page 4, line 3.

Following: "of"

Insert: "5/6 of"

8. Page 6.

Following: line 3.

Insert: "Section 4. Applicability. This act
applies to taxes assessed and levied after
December 31, 1980."

And, as so amended,

DO PASS

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STANDING COMMITTEE REPORT

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PRESIDENT:

MR.

TAXATION

We, your committee on

having had under consideration **Senate** Bill No. **280**

Respectfully report as follows: That **Senate** Bill No. **280**

DO NOT PASS

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DO NOT PASS

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