

MINUTES OF THE MEETING OF THE HOUSE TAXATION COMMITTEE
January 7, 1983

The meeting was called to order at 9:00 a.m. by Chairman Yardley. Roll call was taken and all committee members were present.

Testimony was heard on HB 11 and HB 50 during this meeting.

HOUSE BILL 50

REPRESENTATIVE NORDTVEDT, sponsor of HB 50, told the committee that HB 50 deals with some changes in the vehicle fee system. He said HB 50 does not revert back to the system where vehicles are subject to mill levy and are part of the property taxes. The uniform statewide fee system, under which the same vehicle anywhere in the state pays the same fee, will be kept as well as the replacement mechanism of revenues from the state to local governments. There will be no revenue loss to local governments and, in fact, there will be a slight increase in revenue if HB 50 passes.

REPRESENTATIVE NORDTVEDT said the main purpose of this bill is seen on page three of the bill where the six present fee categories for vehicles are converted into six fee categories based on the value of the vehicles, other than weight and age. The reason for doing so is because the federal government has ruled that an annual tax paid on property proportional to value is deductible on federal income taxes. An annual tax not based on value but instead based on weight or age is not deductible. Representative Nordtvedt passed out copies of EXHIBIT 1 which shows how much Montanans will save by being able to itemize their vehicle fees as deductions on their federal income tax returns.

REPRESENTATIVE NORDTVEDT said he doesn't want the assessment of vehicles to go back to the local level. He would like to keep that process in Deer Lodge where it is now being done.

REPRESENTATIVE NORDTVEDT said he also wants to correct the problem of the reimbursement mechanism that we have now. However, the bill drafter didn't understand Representative Nordtvedt's intentions so there are some amendments (see EXHIBIT 2) to the bill. Under the present law, the real value of the revenues being raised by vehicles that would go to the local governments and to schools would be substantially diminished. He has changed the inflation factor to apply to the total revenue that should go to local governments and schools.

In summary, Representative Nordtvedt wants to accomplish the following through the passage of HB 50:

1. Tax deductibility of the vehicle fees for federal tax purposes;
2. Average fee paid by the taxpayers to be the same as under present law; and
3. Give a special deal to local governments on their reimbursement.

There were no proponents or opponents present to testify on HB 50.

REPRESENTATIVE NORDTVEDT told committee members that the average fee on vehicles will be about the same as they are now. Those people with expensive cars will pay a little more, if HB 50 passes, but not much more.

REPRESENTATIVE JACOBSEN asked if another class could be added to cover those cars that cost between \$20,000-\$40,000 and on up because those people would be getting quite a break. Representative Nordtvedt said those types of cars are relatively few in number but another class could be added to cover them.

The hearing on HB 50 was closed.

HOUSE BILL 11

REPRESENTATIVE PISTORIA, sponsor of HB 11, told the committee that HB 11 is a committee bill from the interim Highways Committee. He read a prepared statement to committee members. (See EXHIBIT 3.)

Proponents

REPRESENTATIVE HARP said during the last legislative session members of the interim Highways Committee were asked to come up with some kind of funding package for highways and HB 11 is only one of the five or six proposals that will be offered to this legislature.

REPRESENTATIVE HARP told committee members that next to the economy, the second most important concern of Montanans is the highways.

GARY WICKS, Director of the Department of Highways, said one of the highest priorities of the 1981 legislative session was to improve Montana's highways. The legislature set up a committee

to look at highway revenue and highway problems. The Department of Highways came up with a revenue package that contains four sources of funding: 1) Fuel tax; 2) GVW tax; 3) Coal tax; and 4) Funding the Highway Patrol out of the state's general fund rather than the highway earmarked fund.

MR. WICKS said there are three differences between the Governor's proposal and the Department of Highways' proposal:

1. The Department of Highways' proposal suggests the legislature continue the highway reconstruction account and have the account be funded at a higher rate.
2. The Department of Highways wants to spend \$1.5 million per year, starting in 1986, of the coal trust money to fund a portion of the highway reconstruction account.
3. The Department of Highways would set up a reconstruction account and these funds would be dedicated to that account for ten years.

BILL OLSON, representing the Montana Contractors' Association, said the association has supported coal tax revenue for highways in the past and will in the future.

LARRY TOBIASON, representing the Montana Automobile Association, said he served on the Governor's Transportation Council and found there was a lot of support in using the coal tax money for highways and little opposition. He said it will only place a burden on the public if gas taxes are raised in order to cover highway expenses.

BEN HAVDAHL, representing the Montana Motor Carriers' Association, said the impact of the new federal GVW tax on trucks and the increase of diesel fuel tax has been quite a detriment to the trucking industry. The trucking industry could not handle any more tax increases in order to fund highway programs.

LARRY HUSS, Chairman of the Montana Highway Users Federation, said he supports the intention of the sponsor of HB 11 but not the bill itself. He said by passing HB 11, this legislature would be "robbing Peter to pay Paul". He said HB 11 is not a permanent solution to Montana's highway funding problems.

BOB HELDING, representing the Montana Wood Products Association, said that association supports the concept of HB 11.

KEITH OLSON, Executive Director of the Montana Logging Association, testified in support of HB 11.

Opponents

GARY STEUERWALD, representing the Office of Public Instruction, agreed with the testimony given by Larry Huss. He said the concept of HB 11 is good but his office would not support the decision to take \$3 million annually from the State Equilization Program. He said that decision would not be in the best interest of students in Montana's public schools.

J. D. HOLMES, representing the Montana Arts Advocacy, said there would be a loss of funding for public schools of \$2-\$3 million and a loss of about \$7.6 million to the state general fund if HB 11 is passed. Mr. Holmes also said the State Library Commission would lose one-fourth of its present income if HB 11 is passed.

HENRY MCCLEMA, representing the Library Commission, said he was not testifying against the concept of rebuilding highways but does oppose the mechanism of funding. He said if HB 11 becomes law as it is presently written, it will cut about 25% of the revenue available to the Library Federation System.

STEVE MEYER, representing the Montana Association of Conservation Districts, opposes HB 11 because of the funding contained in the bill. He submitted written testimony to the committee.
(See EXHIBIT 4.)

JESS LONG, Executive Secretary for School Administrators in Montana, said of the \$4 million of jobs to be created by HB 11 the same amount would adversely affect people already employed in the educational field. If HB 11 is passed as written, this legislature would have to find another way to fund education.

CHIP ERDMAN, representing the Montana School Board Association, said the taxpayers of Montana would be called upon to pay more property taxes in order to make up for the loss of education funds caused by the passage of HB 11.

JO BRUNNER, representing Women Involved in Farm Economics, is opposed to taking funding from one important source and putting it into another important source. Cutting back and slowing down the funding for certain projects will be harmful for Montana's economy.

MILLIE SULLIVAN, representing the Montana Library Association, said approximately \$200,000, for the biennium, would be lost by the Library Federation if HB 11 passes.

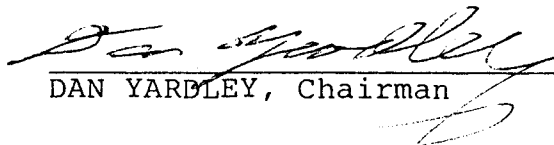
REPRESENTATIVE NORDTVEDT asked if Mr. Wicks knew how much money the Department of Highways will get from the federal increase in gas taxes and whether the budget for the Department of Highways will be modified because of the increase in federal gas tax. Mr. Wicks said the increase of funding that will be available

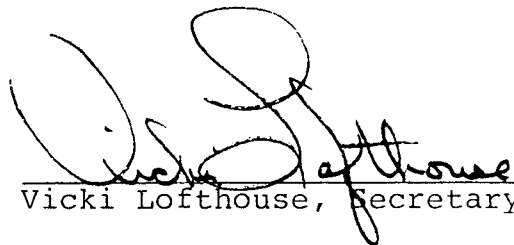
to Montana is not in the categories that have the greatest priorities for the Department of Highways. He said there will be little money for interstate construction. He said the increased funding from the federal government will affect two categories: 1) Interstate Reconstruction Program; and 2) the Bridges Program. Mr. Wicks said there will be a decision from the Governor, next week, as to whether the budget for highways will be modified or not as a result of the increased federal gas tax.

REPRESENTATIVE UNDERDAL asked Representative Pistoria to explain the misunderstanding between proponents and opponents of HB 11 concerning the \$10 million allocation. Representative Pistoria said the \$10 million would be taken out of the permanent trust fund not the general fund. Chairman Yardley corrected Representative Pistoria and said HB 11 provides for the \$10 million to be taken from the non-trust money.

The hearing on HB 11 was closed.

The meeting was adjourned at 10:15 a.m.


DAN YARDLEY, Chairman


Vicki Lofthouse, Secretary

ESTIMATE OF FEDERAL INCOME TAX
INCREASES FOR MONTANANS

A.	Annual Vehicle Fees	\$25 million
B.	Percent of Vehicle Fees Paid by those Itemizing	40%
C.	Average Federal Tax Bracket of Itemizers	35%

Federal Tax Increase	<u>\$ 3.5 million</u> year
----------------------	-------------------------------

Amendments to HIB 50

page 4, line 10 after "less;" insert "each year"

page 4, line 17 delete "CT" insert "CT(Y)"

delete from page 4, line 18 to page 5, line 13, insert

(b) the total amount that was received during the same period of the previous year under the license fee system denoted CF(Y); and

(c) the number of light vehicles registered in the county on December 31, 1981, denoted NC; and

(d) the number of light vehicles registered in the county on December 31 of the previous year, denoted NC(Y).

(2) The quantity NC ~~s/~~ shall be certified to the Department of Revenue by February 1, 1982, and the quantities CT(Y), NC(Y) and CF(Y) shall be certified to the Department of Revenue by February 1 of year Y. The department shall compute for each county a quantity called county revenue loss, denoted CRL(Y), defined as follows:

$$CRL(Y) = CT(Y) \frac{NC(Y)}{NC} - CF(Y)$$

(3) On March 1 of year Y, the department shall transmit to each county treasurer a warrant in the amount of CRL(Y).

1/7/83

HI-WAY INTERIM COMMITTEE NOV. 11 for the 1983 session to use 10,000,000 each yr from the Coal Trust Fund before placing in the Permanent Fund to finance hi-ways. (Thu-Jan. 6, 1983. Paul G. Pistoria)

Testimony for Taxation Committee for debate on 2nd. Reading.

① - MOVE THE BILL

② - All members of this COMMITTEE OR (THE HOUSE) I am being honest & sincere with you & will quote the TRUTH - FIRST. I should explain the History of the Coal Trust Fund -

READ MY COAL TRUST FUND HISTORY SHEET DATED - Wed - Jan, 5, 1983 attached

③ - Explain the Bill as follows:

Now, with 50% of the 30% ^{severance} ~~tax~~ ^{fund} coal tax going into the Coal Trust, or 40,000,000 each year, with this bill I will use 10,000,000 of this amount for hi-ways, thus leaving 30,000,000 for the permanent coal trust fund.

as you all know & all of our citizens in our State how terrible is the conditions of our hi-ways are throughout the State. Also, the much ~~at~~ needed financing to up date our hi-ways. Something must be done now & is so urgent.

Suddenly with the Administration in crash, D.C. & Congress cutting off ^{probably} 700,000 for hi-way funding the past year & more, especially when the funding for Primary &

Secondary roads will be discontinued. (2)
we must keep our Transportation moving.

We feel it was serious enough that we should introduce this Bill by the Hi-way Committee. It is also a request from our Citizens, state & Local officials. We have listened to people's demand rather than an increase in gasoline & diesel tax. We are taxed enough (now) - Especially ^{with} ARCO closing down to-day - We must not put another burden on these 100,000 ^{un}employed ~~people~~ ^{workers} with families to support.

I feel the New Hi-way Administration since Jan 1981 has proven that they have made an honest effort to cut expenses by approx. \$7,000,000 & deserve much credit & commended for it.

That's why I favor this approach at this time, instead of any other method. That's why we did. By using \$10,000,000 of the Coal Trust fund, not the ^{main} permanent fund but only part of the money before going into the Coal Trust Fund is logical, because if we tried to use the Coal Trust Fund interest at this time it is already \$20,000,000. If we did use the interest money now we would have to replace this to operate State Govt. Therefore, there is no way to do this now to replace the Budgeted money.

Why tax ourselves more? With this Bill

(3)

we will not Tax ourselves.

By using \$10,000,000 of the \$40,000,000 that goes in The Trust Fund per year it will be equivalent, if we had the 54 gasoline Tax & the 64 diesel Tax for an approx period of 8 months.

Since the middle of August 1980 I have received so many calls & letters from all walks of life, Businessmen, organizations & citizens after the Federal Administration & Congress lowered our Taxes & cut other programs, especially cutting the way funds, they all instinctively supported me to use some of the Coal Trust Money.

It is our money & we want to use some Coal money now & why save it all to build up forever, who determines the Ceiling amount?, instead of waiting until after we are dead & gone to construct our Primary & Secondary Roads. This will not tax us more, especially with our bad economy & unemployment now & no relief in sight.

Therefore, why not take it (the money earmarked from Coal) from under-ground and put it over ground where we can see it & where it will be there for years. As the Romans did thousands of years ago, The Roads will be there to be seen forever &

Again, you all know the condition⁽⁴⁾ of our Hi-Ways, this should be a non-partisan issue, it is a demand from our people. - True.

This is the most immediate problem facing us, lets all face up to it now!
IMPORTANT - If this Bill passes it will also help to continue to support our 30% Coal Severance Tax, because we have shown CONGRESS the importance of retaining our 30% Coal Severance Tax, which was put to good use.

We can say to our people when we get back home that we have financed the continued construction of our Hi-Ways without increasing any taxes. This is fair & logical.

IV - FINALLY - READ MY FACT sheet attached, which a copy, is placed ~~on~~ on each members desk.

Finally, if this fine Committee feels that you ~~it is~~ ^{would} to amend by setting a period limit of not less than 10 years, instead of permanent it will meet my approval as the Committee members, too.
Thank you. Please do pass out of committee.

P.S. Effective July 1, 1983

Paul S. Pistoria
State Representative.

15 FORM TRUST
COAL
FUND

WED - JAN. 5, 1983 - 1:30 P.M. I talked to Dave Lewis Budget Director (1-449-3616) RE THE COAL TRUST FUNDS built up from the 30% coal severance tax.

- (I) - There is \$138,800,000 now in the Permanent Coal Trust Fund. By the state constitution up to July 1981 - 25% of the 30% coal severance tax was placed in the Permanent Coal Trust Fund & after that period (July 1981) 50% of coal severance goes in the Coal Trust Fund by law.
- (II) - In Dec 1982 - \$80,000,000 was received from the 30% coal severance tax. At 50% there was \$40,000,000 placed in the Coal Trust Fund. The other 50% or \$40,000,000 used for General Fund, Education etc as designated by the Legislature.
- (III) - The interest from Coal Trust Fund for 1981-1982 was \$11,000,000. The interest from the Coal Trust fund for 1982-1983 - will be approx \$17,000,000.
- (IV) - All of the interest from the Coal Trust Fund goes into the state General Fund. The interest the past 3 or 4 yrs has been 15%.
- (V) - The average interest has been approx. 11% since the Coal Severance Tax started.
- (VI) - IN ORDER TO USE MONEY FROM THE COAL TRUST FUND IT REQUIRES A 3/4 VOTE OF THE LEGISLATURE. (THE SENATE & THE HOUSE).

NOTE - Now with \$80,000,000 received from the Coal Severance Tax & with 50% going

(5)

into the Coal Trust fund or \$40,000,000, why
not use \$10,000,000 for High ways, this
leaves \$30,000,000 for the Coal Trust Fund.
Why save it for the future? who, can
explain the future, it is now this
belongs to all of our most citizens.

Paul S. Pistoria
State Representative

JANUARY 7, 1983

THESE ARE GOOD FACTS TO SUPPORT HOUSE BILL 11.

WITH OUR HIGHWAYS IN NEED OF MUCH REPAIRS AND WITH MUCH UNEMPLOYMENT AND WORSENING ECONOMY, IT WILL SAVE US FROM HAVING BREAD LINES. IT WILL PREVENT PEOPLE FROM GOING ON WELFARE. IT WILL PREVENT MANY FROM GOING TO PRISON. IT WILL CREATE MUCH NEEDED JOBS FOR A REAL CAUSE AND NOT JUST FOR CREATING JOBS TO WASTE MONEY.

MUCH OF THIS MONEY WILL COME BACK IN TAXES. IT WILL DEFINITELY IMPROVE OUR ECONOMY, ALL WITHOUT TAXING OURSELVES.

IT HAS BEEN MENTIONED THAT WE WILL LOSE INTEREST ON THE COAL TRUST FUND. WELL, ASK YOURSELVES -- DON'T WE LOSE MUCH INTEREST NOW FOR OTHER PURPOSES? SO THIS IS NOT A BASIS FOR AN EXCUSE.

NOW LET'S LOOK AT WHAT IT WILL DO TO SOLVE UNEMPLOYMENT, AND THE JOBS IT WILL CREATE, AND HOW THE HIGHWAYS WILL BE KEPT UP, AND THAT WE WILL BE ABLE TO SEE AND USE FOREVER.

LABOR ON HIGHWAY PROJECTS WILL AVERAGE 40% TOTAL COST.

\$10 MILLION YIELDS \$4 MILLION IN WAGES.

\$4 MILLION IN WAGES YIELDS 333,333 MANHOURS AT \$12.00 PER HOUR.

WORK SEASON AVERAGES 8 TO 9 MONTHS. 8 MONTH SEASON IS 1,372 HOURS. 9 MONTH SEASON IS 1,560 HOURS.

\$10 MILLION PROGRAM WILL PROVIDE:

8 MONTH SEASON - 243 JOBS EACH YEAR

9 MONTH SEASON - 181 JOBS EACH YEAR

Paul G. Pistoria
PAUL G. PISTORIA
STATE REPRESENTATIVE



Montana Association Of Conservation Districts

7 Edwards
Helena, Montana 59601
Ph. 406-443-5711

Mr. Chairman, Members of the Committee on Taxation

For the record I am Steve Meyer, representing the Montana Association of Conservation Districts.

I am here to oppose passage of HB 11, only because of the source of funding not because of the intent of the legislature.

Let me say that the conservation districts realize the need for a well maintained highway system in the State of Montana. Without adequate transportation, agricultural producers would have no way of getting their products to market.

Our concern with HB 11 stems from the negative affect this piece of legislation would have on the Water Development Program, the Renewable Resources Development Program and the Conservation Districts 223 program. The combined loss from these three programs would be \$600,000 biennium if HB 11 were to pass.

These programs are essential to wise natural resource management and development for the future benefit of Montana's citizens. Protection of the state's soil and water resource must continue to remain a high priority if we are to guarantee a way of life that has been over a century in the making.

I would urge you to consider our state's renewable resources and the affect of HB 11 on their development during your deliberations.

Thank you.

Steven R. Meyer
Executive Vice President

SRM:dv

Montana Senior Citizens Assn., Inc.

WITH AFFILIATED CHAPTERS THROUGHOUT THE STATE

P.O. BOX 423 - HELENA, MONTANA 59624

Page 2



406 / 443-5341

7 January 1983

I am Tom Ryan of the Montana Senior Citizens Association. We are an advocacy association and it is in the role of an advocate that we appear here today.

Because of the depressed or repressed state of the Montana economy, we wish to offer our suggestions as consumers and not as wage earners or contractors.

The Montana Senior Citizens Association recommends making this piece of legislation an employment intensified measure.

1. We would limit the size of construction equipment.
2. We would have all contractors agree to a no overtime provision when submitting bids (except when an impartial inspector foresees danger to life or limb).
3. Working hours and wages would be set by written agreement through the process of collective bargaining.

We advocate these employee intensified provisions to expedite what appears to be an economy ebbing toward a crest after reaching what we had hoped was the swale of the economic cycle.

We believe the employee intensified projects will help to alleviate the present slow flow of funds into the state general fund.

We believe the earmarked income taxes will provide funds that would under present economic conditions call for thousands of special voted levies for schools. Many of the proposed levies doomed to failure.

We believe the suggestions we advocate would shore up the workers compensation and the unemployment compensation. An employment intensified Highway program would help the various welfare agencies. We believe the state can boost the economy without direct appropriation of coal tax revenues to social programs.

VISITORS' REGISTER

HOUSE Taxation COMMITTEE

COMMITTEE

FILE 100-50

Date _____

SPONSOR _____

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITORS' REGISTER

HOUSE TAXATION COMMITTEEBILL HB 11Date Jul. 7, 1983SPONSOR Rep. Pistoria, others

NAME	RESIDENCE	REPRESENTING	SUP- PORT	OP- POSE
J. D. Holmes	Helena	Montana Arts Advocacy		✓
Steve Meyer	Helena	MACN		✓
Mike Craig	Helena	MAPP		
Chip Edmunds	Helena	MSBA		✓
Gary Steuerwald	Helena	OPT		✓
Jack W. Long	Helena	State Assoc. of MT		✓
Henry McClenna	Butte	Lib. Commission		✓
Margaret Sullivan	Helena	Mt. Library Assn		✓
Don Parker	Helena	State Library		✓
BOB HELDING	Missoula	Mt. Women Products Assoc	✓	
Larry Tobiasson	Helena	Mont. Auto Assn	✓	
Alice Stanley	Helena	Mt. University System		
KEITH OLSON	KALISPELL	Montana Logging Assn	✓	
Dave Grass	Billings	Billings Chamber of Commerce		
Joe O'Leary	MSLA	MSLA Chamber of Commerce		
Dennis Wagner	Bozeman	Associated Students of MSU		
Ken Hooddestol	G.T. Falls	MSA + MMTA		
Will Brooke	Helena	Mt. Steepgrazes/Woolgrazes		
Bob Brunner	Helena	U.I.E.		
John Loney	Helena	League of Cities		

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITORS' REGISTER

HOUSE Taxation

COMMITTEE

LL HB 11
ONSOR Historia

Date 1-7-83

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

WITNESS STATEMENT

NAME BOB HOLDING BILL No. HB 1
ADDRESS MISSOULA MT. DATE 1-7-83
WHOM DO YOU REPRESENT MONTANA WOOD PRODUCTS ASSOC.
SUPPORT ✓ OPPOSE AMEND

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

Our Association believes that the
utilization of coal tax funds for
highway construction and maintenance
is a proper use. We support
this measure accordingly.

WITNESS STATEMENT

NAME Chip EEDMANN BILL No. HB 11
ADDRESS Helena DATE 1/7/83
WHOM DO YOU REPRESENT MT School Bd Assoc
SUPPORT _____ OPPOSE X AMEND _____

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

Would result in decreased
funding for Education.

FY1985
ESTIMATED COAL SEVERANCE TAX REVENUES-\$117,800,000

	<u>Estimated Under Current Law</u>	<u>Estimated Under Proposed Law</u>	<u>Estimated Increase (Decrease)</u>
Coal Tax Trust Fund	\$58,900,000	\$58,900,000	\$ -
Earmarked Special Revenue Fund -			
Highways	-	10,000,000	10,000,000
Alternative Energy Research	2,650,500	2,200,500	(450,000)
Local Impact and Education Trust	22,087,500	18,337,500	(3,750,000)
School Equalization	5,890,000	4,890,000	(1,000,000)
County Land Planning	589,000	489,000	(100,000)
Renewable Resource Development	736,250	611,250	(125,000)
Parks Acquisition and Maintenance	2,945,000	2,445,000	(500,000)
State Library Commission	589,000	489,000	(100,000)
Conservation Districts	294,500	244,500	(50,000)
Water Development	736,250	611,250	(125,000)
General Fund	22,382,000	18,582,000	(3,800,000)

PREPARED BY DEPARTMENT OF REVENUE

STATE OF MONTANA

REQUEST NO. 023-83

FISCAL NOTE

Form BD-15

In compliance with a written request received January 6, 1983, there is hereby submitted a Fiscal Note for House Bill 11 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA).
Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION

A bill for an act allocating \$10 million each year from coal severance tax collections to Highways.

ASSUMPTIONS

1. Department of Revenue Coal Severance Tax Revenue Estimates:

FY84 - \$ 99,800,000

FY85 - \$117,800,000

2. Allocation - Proposed law allocates \$10,000,000 to Earmarked Special Revenue Fund for highways after 50% is allocated to Coal Tax Trust Fund. The remaining revenues are then allocated to the appropriate funds.

FISCAL IMPACT

FY1984

ESTIMATED COAL SEVERANCE TAX REVENUES-\$99,800,000

	Estimated Under Current Law	Estimated Under Proposed Law	Estimated Increase (Decrease)
Coal Tax Trust Fund	\$49,900,000	\$49,900,000	\$ -
Earmarked Special Revenue Fund - Highways	-	10,000,000	10,000,000
Alternative Energy Research	2,245,500	1,795,500	(450,000)
Local Impact and Education Trust	18,712,500	14,962,500	(3,750,000)
School Equalization	4,990,000	3,990,000	(1,000,000)
County Land Planning	499,000	399,000	(100,000)
Renewable Resource Development	623,750	498,750	(125,000)
Parks Acquisition and Maintenance	2,495,000	1,995,000	(500,000)
State Library Commission	499,000	399,000	(100,000)
Conservation Districts	249,500	199,500	(50,000)
Water Development	623,750	498,750	(125,000)
General Fund	18,962,000	15,162,000	(3,800,000)

(Continued)

Daniel M. Leurs

BUDGET DIRECTOR

Office of Budget and Program Planning

Date: 1-6-83