

MINUTES OF THE MEETING  
TAXATION COMMITTEE  
MONTANA STATE SENATE

February 1, 1983

The sixteenth meeting of the Taxation Committee was called to order at 8:05 a.m. by Chairman Pat M. Goodover in Room 415 of the Capitol Building.

ROLL CALL: All members were present except Senator Norman, who was excused.

QUESTIONS FROM THE COMMITTEE REGARDING SENATE BILL 94: Prior to questions, Jo Brunner, representing Women Involved in Farm Economics, submitted additional written testimony opposing SB 94, and her statement is attached hereto as Exhibit A.

Senator Lynch asked Senator Regan, the sponsor of the bill, what additional moneys SB 94 would bring into the foundation. She responded that about \$20 million would be brought in over the biennium. Steve Colberg, from the Office of Public Instruction, was available later during the meeting to give an analysis of how that figure was determined. This bill considers those areas that presently do not have to levy the 15 mills.

Senator Towe asked how Colstrip could have a voted levy and no permissive levy. Senator Regan explained that the 25 mill basic levy is appropriated for elementary schools and 15 mills is for high schools. Equalization takes place there. If the 80% foundation program funds are not sufficient, the school district may then impose a permissive levy to meet the budget. Then, above that, the district must go to the taxpayer and ask for a voted levy.

Senator Towe asked how she could conclude that a permissive levy is not needed and just go to a voted levy. Senator Turnage noted that the voted levy procedures were defined in 20-9-353, MCA. S. Keith Anderson, representing the Montana Taxpayers Association, stated that in the permissive area, you can put on 6 mills for high school and 9 mills for elementary. If more, the state will reimburse; if not, you ask for a voted levy, he said. And that pulls in the full permissive. Local school districts prepare their budgets, the county superintendents confirm or revise them, and the county commissioners establish the levies therefor.

Mr. Colberg stated that the school districts have certain obligations, and they have to meet those obligations. Included in the general fund is their share of the permissive levy, which is 20% of the scheduled amount.

Senator Goodover asked what this would do to districts already levying 55 mills. Senator Regan responded that about 5% of the school districts would be forced to make the same effort as the rest of the school districts.

Senator Goodover asked what it would mean to taxpayers in reduced property taxes if an additional \$20 million goes into the general fund from SB 94. Senator Regan stated that it could make a difference.

Senator Crippen recalled that when the bill was being heard, there was comment that property taxes in eastern Montana would go way up. He asked what type of taxes they have been paying to date in that area and whether they were paying their fair share. If they were not, he said, maybe their argument isn't any good.

Mr. Anderson stated that to impose additional tax on the farmers with no additional benefit is unfair.

The committee discussed the present mill levies in Billings, Lodge Grass, and Colstrip and their levels of spending.

Senator Towe charted the effects of SB 94 on a \$100,000 home in Billings, Havre and Colstrip. See Exhibit B.

Senator Gage said let's take \$100,000 times .311. That is the percentage of oil and gas that is taxed. Then, subtract the operating costs, and you have a 23% net income. That is his problem with this bill, he said. Oil and gas are taxed each year at 100%.

Senator Crippen asked if oil and gas would be paying more in Yellowstone County than in Richland County and would the dollar value be the same. The dollar value of the taxable amount of oil and gas would be the same in Yellowstone County as in Richland County, but the taxable amount would be different.

Senator Elliott asked Senator Brown, who was a member of the joint subcommittee, if any thought was given to teachers' retirement. Senator Turnage commented that maybe the teachers' retirement wasn't revenue producing. Senator Brown indicated that the committee had focused its attention on SB 94 and SB 76.

Representative Eudaily said the teachers' retirement had a \$30 million price tag on it and would have come directly from the general fund. It was tabled, reconsidered, and then killed in the House.

What we are called to do, Senator Regan said, is look at the equity per student enrolled in each district. The other bill (SB 76) doesn't address that; this one (SB 94) does.

Mr. Colberg said the joint subcommittee tried to define basic education. The current foundation program does not cover the costs of basic education, he said. This bill increases the

foundation program by 25% to the extent that a foundation program is defined under school district budgets.

Senator Lynch asked Senator Graham, who is from Lodge Grass, if he thought the bill was aimed at equity. Senator Graham felt the money should be distributed because 50% of the land in Bighorn County is Indian owned. When 15 more mills are hung up on the ranchers, the extra burden is put on the non-Indian landowners. He said he could see what it would do in additional taxes. Public Law 874 funds which take care of the Indian students (in lieu of taxes) have been hard to come by. If we lose that federal aid, by law we have to support the Indian students. Ninety percent of the students in Lodge Grass are Indian.

Representative Nordtvedt said that using property tax as a base would be a correct procedure to use.

Exhibit C attached to these minutes shows the 1982-83 General Fund Budget Without a Vote and the 1983-84 2.5% Increase In Budgeting Authority.

Three additional exhibits (Exhibits D1, D2 + D3) comparing the Billings, Cut Bank and Great Falls districts' current and proposed funding amounts are also attached.

Exhibit E is an analysis of SB 94 on nine Montana counties.

If there is no increase in schedules, there will be no increase in spending. This additional revenue will go in the general fund.

Mr. Colberg stated that this is a simple taxation bill that allows many people to look at how many people are hurting without the benefit of this bill.

Senator McCallum then asked if everyone would then pay the additional 15 mills that are permissive right now, and then go to a voted levy. He didn't think it meant that anyone's taxes were going to go down in any of the districts.

Senator Eck asked how much was paid into the fund from income taxes and how much people in each county paid in income taxes.

Senator Crippen asked Mr. Colberg if the OPI hadn't recommended a different formula. Mr. Colberg responded that the Superintendent of Public Instruction had requested that there be a scheduled increase each year.

The committee recalled that the 40 mills started in 1973.

Senator Turnage asked just how much the taxpayers could really afford. He wondered if there was a percentage of tax revenues that goes to the fund statewide.

Mr. Anderson stated that 60% of property tax revenues in the state go to the school equalization fund. He said Montana is fourth or fifth in support of schools nationally and that we are average in state support of public schools.

Mr. Colberg said an additional \$9.9 million would have come into the fund had the bill been in place this year. \$2.4 million of that would be used in the counties in which the money was collected. The rest would flow back into the state equalization fund.

Senator Crippen said the bill would hit the oil producing counties extensively and that it would have an effect on increased drilling in the state.

One member suggested that the committee could consider this on a stage basis.

Senator McCallum stated that many ranchers have a tough time paying taxes. When this is added, a lot of people who can't afford the taxes they now pay are going to be hurt even more.

Senator Towe compared land in Harlem where there are 156.4 total mills for schools and in Colstrip where there are 80.2 total mills. It's practically doubled, he noted. He said we tend to lose sight of that. And there is still a voted levy on top of that levy, so in the ANB (average number belonging) foundation program, they don't allow as much per student. He did note, however, that Colstrip is getting some coal impact money.

Mr. Colberg said the funding of schools involves three levels and this bill involves all three of those levels.

Senator Eck asked how much agreement there was among the joint subcommittee members on what came out of the committee. Senator Regan responded that on the recommendations, there was no dissention on the equalization. Senator Elliott asked how many members on the subcommittee were from Sidney. It was noted that all were school teachers and apparently none were from the Sidney area.

Senator Goodover asked what the impact of SB 94 would be on special education. Senator Regan said that that was not specifically addressed or provided for in the bill.

In response to a question from Senator Severson, Senator Regan said there was a bill being drafted at her request concerning retirement, but not a bill that is as helpful as SB 94. It will mandate an additional 22 mills and will offset taxes in some districts, but SB 94 is the bill the committee recommends to equalize.

Chairman Goodover stated that executive action on SB 94 would be taken at a later date. Discussion on SB 94 was closed.

CONSIDERATION OF HOUSE BILL 91: Representative Glenn Mueller, House District 21, the sponsor of the bill, said HB 91 would amend the law to fit with what is going on in the field today. The actual practice has been to classify real estate by sections. If the present law is followed, a classification sheet is required for each 40 acres. HB 91 does not change the taxes to be paid, or the procedures in the field. HB 91 would change the law to require one classification sheet for each section of land owned. As an example, he said that it would take one man six months to classify all of St. Regis Paper Co.'s land into the 40-acre tract mode. Representative Mueller also stated that the counsel for the Department of Revenue had suggested the language being amended on page 2, line 7, of the bill (see Exhibit F); that is, changing "640 acres" to "one section", since when you get out in the field, many sections of land are a little more or a little less than 640 acres.

#### PROPOSERS

Robert Holding, director of the Montana Wood Products Association and an attorney, felt the bill would make compliance easier for the Department of Revenue and the landowners.

Gregg Groepper, Administrator of the Property Assessment Division of the Department of Revenue, said their division supports the bill. HB 91 came about from working with the timber people in bringing more current the value on timber. The timber industry keeps their records in sections. In other industries, it was done in 40-acre tracts. There will be no loss of accuracy in this amendment, and it will ease administrative tasks.

#### OPPOSERS

There were no opposers to HB 91.

Questions were called for from the committee.

Senator Turnage moved the following amendment:

Page 2, lines 7 and 8.  
Following: "exceeding"  
Strike: "640 acres"  
Insert: "one section"

The motion was seconded and passed unanimously.

Senator Turnage then moved that HB 91 BE CONCURRED IN AS AMENDED. The motion was seconded and passed unanimously. Senator Brown will carry the bill on the senate floor.

CONSIDERATION OF HOUSE BILL 116: Representative Gerry Devlin, House District 52, the sponsor of the bill, said that all moneys levied on properties, including livestock, would be submitted by the county treasurers to the state treasurer at the same time, rather than having the county treasurers submit

only the livestock taxes annually to the state treasurer.

PROPOSERS

There were no proposers other than the sponsor of the bill.

OPPOSERS

There were no opposers to HB 116.

Questions were called for from the committee.

This is a mill levy on livestock in the state to fund the Department of Livestock (15-24-921, MCA). Representative Devlin said that, conceivably, counties could hang on to the taxes. He said this matter was brought to the attention of the Department of Livestock by the Legislative Auditor.

Senator Turnage quoted from section 15-1-504, MCA, which states that the county treasurers shall, between the 1st and 20th days of each month, remit to the state treasurer all moneys belonging to the state which were collected during the preceding month. Apparently, all taxes received by the county treasurers except the livestock taxes are required to be remitted to the treasurer on a monthly basis.

Les Graham, Administrator of the Brands Enforcement Division of the Department of Livestock, stated that if a property owner pays the livestock taxes with his real property taxes, the county treasurer can pay the state treasurer on the annual basis, but if a person owns no real estate, he is billed and the taxes paid to the county treasurer would be remitted on a monthly basis to the state treasurer.

Senator Turnage moved that HB 116 BE CONCURRED IN. The motion was seconded and passed unanimously. Senator Severson will carry HB 116 on the floor.

CONSIDERATION OF SENATE BILL 21: Chairman Goodover stated that without objection the committee would move SB 21 to the local government committee. Several members did object, however, but after some discussion it was felt that perhaps all of the bills regarding special mills levied locally should be referred to local government. Senator Goodover thought that all of them should be put to a vote of the people. Senator McCallum said there will be general fund mandatory 25 mills and 24 mills for specific mills.

Senator Halligan moved that the committee recommend referring SB 21 to the local government committee. The motion was seconded and passed unanimously. Senator McCallum will carry this on the floor to move that SB 21 be referred to local government.

CONSIDERATION AND DISPOSITION OF SENATE BILL 185: In order to make sure there won't be a constitutional problem, Senator Towe suggested that the bill be amended to allow the tonnage exemption to go to 50,000 for any coal over 10,500 BTUs. A preamble could be added saying that the coal in excess of 10,500 BTUs is mined by small mining companies in existence, that they charge more per ton of coal than the larger mines and because their coal is generally much more expensive and is used by small consumers, the exemption is justified. He said Peabody's coal is 8,700 BTUs; Colstrip, 8,700, Savage, 9,600; Decker, 9,600; and Bull Mountain, 11,000. The Wyoming coal that comes into Montana has a BTU less than Decker's 9,600.

Senator Turnage moved that "100,000" on page 1, line 13, and on page 2, lines 14 and 15, be stricken and "50,000" be inserted in each of those places. The motion was seconded and carried unanimously.

Senator Turnage moved that SB 185 DO PASS AS AMENDED. The motion was seconded and passed unanimously.

Senator Elliott then thought a nonseverability clause should be included in case the constitutional problem comes up.

Senator Turnage moved that the committee reconsider SB 185 as amended. The motion was seconded and carried unanimously.

Senator Towe then moved to add a new section to the bill which would be the standard nonseverability clause. The motion was seconded and carried unanimously.

Senator Turnage then moved that the amended bill be given a DO PASS AS AMENDED. The motion was seconded and passed unanimously.

CONSIDERATION AND DISPOSITION OF SENATE BILL 186 (CONTINUED): Senator Elliott felt "indirectly" should be left in the bill on page 4, line 10. He said we should not get into funding SIDs with loans under this act and that it should be limited to revenue projects. The only source of funds are property taxes, SIDs or revenue base.

Senator Towe said an example would be the community center built at Colstrip. The users of the community center paid the loan back with membership fees, etc. Senator Towe was unhappy with "indirectly" being in the bill. The Coal Board still has to agree to the loans, he said. Senator Crippen said a city would favor a loan more than a grant and didn't want to put them in a more favorable position than the rest of the taxpayers. He also felt the term of the loans should be amended from 40 years to 20 years.

Senator Towe stated that the collection of the fees is in the taxation section of the Montana Code Annotated; the fees are billed on the tax assessment notices; and this would clearly

come under "indirectly."

Senator Turnage moved that the bill pass as amended. There was no second to his motion.

Senator Crippen made a substitute motion to strike "40" and insert "20" on line 13 on page 4. The motion was seconded.

Senator Elliott stated that 40 years was suggested because that is the figure used relating to revenue bonds in the existing statutes. He did not object to the term being reduced to 20 years.

A vote was taken on Senator Crippen's motion, and it passed unanimously.

Senator Crippen made another substitute motion to delete "directly or indirectly" on line 10 on page 4. The motion was seconded and passed unanimously.

Senator Turnage then moved that the amended bill be given a DO PASS AS AMENDED recommendation. His motion was seconded and passed unanimously.

The meeting adjourned at 9:50 a.m.

  
Chairman

ROLL CALL

SENATE TAXATION

COMMITTEE

48th LEGISLATIVE SESSION -- 1983

Date 2/1/83

NAME	PRESENT	ABSENT	EXCUSED
SENATOR GOODOVER, CHAIRMAN	✓		
SENATOR McCALLUM, VICE CHAIRMAN	✓		
SENATOR BROWN	✓		
SENATOR CRIPPEN	✓		
SENATOR ELLIOTT	✓		
SENATOR GAGE	✓		
SENATOR TURNAGE	✓		
SENATOR SEVERSON	✓		
SENATOR HAGER	✓		
SENATOR ECK	✓		
SENATOR HALLIGAN	✓		
SENATOR LYNCH	✓		
SENATOR NORMAN			✓
SENATOR TOWE	✓		
SENATOR MAZUREK	✓		



# WIFE Women Involved in Farm Economics



NAME JO BRUNNER BILL NO. SB 94

ADDRESS 563 3rd St. Helena DATE February 1

REPRESENT WOMEN INVOLVED IN FARM ECONOMICS

SUPPORT \_\_\_\_\_ OPPOSE X AMEND \_\_\_\_\_

## COMMENTS:

Mr. Chairman, members of the committee, my name is Jo Brunner and I represent the members of the Women Involved in Farm Economics organization here today. We wish to go on record as being in opposition to SB 94.

We are opposed to any additional amounts of permissive levy being levied, or allowed, or any increase allowed in the basic county levies.

W.I.F.E. is certainly aware that our children and our grandchildren deserve and require an education. We are aware also that agriculture is quite unable at this time to support more and more taxes at any level for any purpose, and I am sure that many small businesses, or any business for that matter can support additional taxes. we cannot continue to grow deeper and deeper into debt while supporting such programs as this would be, and more often than not of no direct benefit to our communities and to our childre, and quite often on borrowed money with high interest rates.

W.I.F.E. opposes any additional taxes at this time for any purpose.

February 1, 1983

Senate Bill 94

ELEMENTARY MILLS

\$100,000 house (appraised value)

x .0855 for taxable value

\$8,550 taxable value	x .03891 (Billings)	= \$332.68
	x .00014 (Squirrel Ck)	= \$1.20
	x .01167 (Colstrip)	= \$99.78

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Under Senate Bill 94, add	\$76.95 (9 mills)
	<u>+1.20 (Squirrel Creek)</u>
	\$78.15

add	\$76.95
	<u>+99.78 (Colstrip)</u>
	\$176.73

SENATE TAXATION COMMITTEE  
 EXHIBIT C  
 FEB. 1, 1983

SB 94

1982-83  
 General Fund Budget  
 Without a Vote-Million \$

1983-84  
 2.5% Increase In  
 Budgeting Authority

	<u>ELEM.</u>	<u>H.S.</u>	<u>TOTAL</u>	<u>APPROX. \$</u>
Great Falls	\$13.144	\$8.350	\$21.494	\$537,000
Plains	0.525	0.449	0.974	24,000
Whitefish	1.493	1.016	2.509	63,000
Billings	16.923	9.939	26.862	672,000
Bozeman	4.234	2.668	6.902	173,000
Columbia Falls	2.411	1.430	3.841	96,000
Cut Bank *	1.117	0.603	1.720	43,000
Missoula	8.711	7.217	15.928	398,000
Butte	7.445	4.446	11.891	297,000
Helena	6.619	5.449	12.068	302,000
Stevensville	1.203	0.853	2.056	51,000
Polson	1.356	0.815	2.171	54,000

BASIS: \$7.8 million would fund a 1% increase in budgeting authority.

SB94 would produce approximately \$20 million for the equalization account.

*Cut Bank (83-84)	would contribute	\$142,000
	gain	43,000
	Net Loss	<u>99,000</u>

DISTRICT: Billing  
 COUNTY: Yellowstone

	ELEMENTARY:		HIGH SCHOOL:	
	CURRENT FUNDING AMOUNT	MILLS	CURRENT FUNDING AMOUNT	MILLS
VOTED	\$ 6,510,746	29.91	\$ 4,914,192	20.41
PERMISSIVE	1,156,730	9.00	930,307	6.00
	2,227,805	0	1,057,084	0
FOUNDATION PROGRAM	10,031,162	25.00	5,444,530	15.00
	3,506,379	0	2,457,033	0
TOTAL*	\$ 23,433,422	63.91	\$ 14,903,646	41.41

  

	PROPOSED AMOUNT	MILLS	PROPOSED AMOUNT	MILLS
DISTRICT			\$ 4,914,192	20.41
DISTRICT			0	0
STATE			0	0
STATE			6,569,979	21.00
COUNTY			3,369,475	15.00
TOTAL*			\$ 14,903,646	41.41

\* Special education included.

	DISTRICT	COUNTY	DISTRICT	COUNTY
AMB:	10,428	14,221	5058	6117
TAXABLE VALUE:	128,525,503	187,811,086	155,134,582	187,792,980
TV/ANB:	12,325	13,207	30,671	30,700

DISTRICT: Curt Bank  
 COUNTY: Glacier

	ELEMENTARY:			HIGH SCHOOL:		
	CURRENT FUNDING AMOUNT	MILLS	PROPOSED AMOUNT	CURRENT FUNDING AMOUNT	MILLS	PROPOSED AMOUNT
VOTED	\$ 572,381	17.35	\$ 570,381	\$ 666,082	19.98	\$ 666,082
PERMISSIVE	223,428	6.89	0	120,631	3.72	0
	0		0	0		0
FOUNDATION PROGRAM	529,910		614,426	199,282		208,088
	363,740	25.00	502,712	283,240	15.00	395,065
TOTAL*	\$ 1,687,520	49.24	\$ 1,687,520	\$ 1,269,235	38.70	\$ 1,269,235

	DISTRICT	COUNTY	DISTRICT	COUNTY
ANB:	708	1974	311	728
TAXABLE VALUE:	32,407,904	44,961,371	32,407,904	44,961,371
TV/ANB:	45,774	22,777	103,871	61,760

\* Special education included.

DISTRICT: Great Falls  
 COUNTY: Cascade

	ELEMENTARY:			HIGH SCHOOL:		
	CURRENT FUNDING AMOUNT	MILLS	PROPOSED AMOUNT	CURRENT FUNDING AMOUNT	MILLS	PROPOSED AMOUNT
VOTED	\$ 5,450,000	26.98	\$ 5,450,000	\$ 2,979,000	31.55	\$ 2,979,000
PERMISSIVE	678,977	9.00	0	469,683	6.00	0
	1,950,817		0	1,299,429		0
FOUNDATION PROGRAM	8,727,928		19,669,165	5,551,450		6,763,951
	1,787,648	25.00	2,484,305	1,128,995	15.00	1,586,605
TOTAL*	\$ 18,594,470	60.98	\$ 18,594,470	\$ 11,329,528	46.55	\$ 11,329,528

\* Special education included.

	DISTRICT	COUNTY	DISTRICT	COUNTY
ANB:	8,258	9,326	4,227	4,835
TAXABLE VALUE:	75,341,907	89,473,490	676,780,452	89,473,460
TV/ANB:	9,124	9,594	18,164	18,505

Analysis of Senate Bill 94 on Nine Montana Counties

		1	2	3	4
		Current Permissive Mill Levy	Mill Levy Increase Under S.B. 94	Dollar Increase in Property Tax	
<b>Big Horn County</b>					
H.S.	1 - Hardin	5.55	.45	\$ 13417	
	2 - Lodge Grass	.85	5.15	480407	
Elem.	1 - Decker	.04	8.96	811995	
	16 - Community	6.19	281	3610	
				<u>\$ 1309429</u>	
<b>Fallon County</b>					
H.S.	12 Baker	1.5	4.85	\$ 469373	
	55 Plavna	.91	5.09	160574	
Elem.	12 Baker	3.28	5.72	249626	
	55 Plavna	.79	8.21	258999	
	50 Fertile Prairie	.08	8.92	384778	
				<u>\$ 1,523,350</u>	
<b>Liberty County</b>					
H.S.	29 Soplin	5.08	.92	5213	
	33 Chester	3.08	2.92	54194	
Elem.	27 Whitlash	1.14	7.86	59944	
	29 Soplin	7.68	1.32	7480	
	33 Chester	7.55	1.45	15853	
				<u>\$ 142684</u>	
<b>Powder River County</b>					
H.S.	79.1 Broodus	1.23	4.77	\$ 349067	
Elem.	6 Biddle	1.19	7.81	24562	
	22 Belle Creek	.16	8.84	572036	
	29 fifteen Mile (Non operating)		900	3516	
	77 Cross "		900	1605	
	30 Beaver Creek		900	1728	
				<u>\$ 952514</u>	

		1	2	3	4
		Current Permitted Mill Levy	Mill Levy Increase Under SB94	Dollar Increase in Property Tax	
	Richland County				
H.S.	1 Sidney	196	404	\$ 395043	
	3 Fairview	215	385	141495	
	4 Lambert	584	16	994	
Elem.	5 Sidney	730	170	97958	
	11 Bronson	49	851	153276	
	13 Fairview	336	564	196486	
	21 RAU	116	784	150253	
	28 Three Buttes	109	791	30427	
	86 Lambert	546	354	24855	
				<u>\$ 1,190,787</u>	
	Rosebud County				
H.S.	4 Forsyth	373	227	\$ 55758	
	19 Colstrip	141	459	598668	
Elem.	2 Rock Springs	675	225	1676	
	19 Colstrip	292	608	786436	
	33 Ingomar	43	857	159789	
				<u>\$ 1,602,327</u>	
	Sheridan County				
H.S.	20 Plentywood	493	107	18572	
	29 Outlook	562	38	1814	
	7 Medicine Lake	108	492	211562	
	3 Westby	146	454	123384	
Elem.	3 Westby	219	681	149435	
	7 Medicine Lake	160	740	278906	
	29 Outlook	509	391	18662	
	20 Plentywood	708	192	33325	
	49 Hiawatha	77	823	86775	
				<u>922435</u>	

3

		1	2	3	4
		Current Permissive Mill Levy	Mill Levy Increase Under SB94	Dollar Increase in Property Taxes	
1	700k County				
2	H.S. 2 Sunburst	154	446	\$ 140401	
3					
4	Elm. 2 Sunburst	205	695	196,219	
5	8 Kevin	274	626	20,326	
6	21 Galata	183	717	39,843	
7	23 Nickol	198	702	9,982	
8					
9				<u>\$ 406,771</u>	
10					
11	Wibaux County				
12	H.S. Wibaux	189	411	\$ 119,050	
13	Elm. Wibaux	297	603	174,665	
14					
15					
16				<u>\$ 293,715</u>	
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39					
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Total 9 Counties

\$ 8,344,012

Mentax 1/12/83  
KA-

Amend  
House Bill No. 91

page 2 line 7 strike  
"640"

Page 2 line 8 strike  
"acres"

Insert after the word  
"exceeding" on page 2,  
line 7 the following;  
"one section"

Reason for amendment:

Some sections exceed  
640 acres, and it was  
the purpose of this bill  
to permit forest lands  
to be classified by  
the section where  
appropriate

# STANDING COMMITTEE REPORT

February 1

19 83

MR. **PRESIDENT**

We, your committee on **taxation**

having had under consideration **House** Bill No. **91**

**Mueller (Brown)**

Respectfully report as follows: That **House** Bill No. **91**

**third reading, be amended as follows:**

1. Page 2, line 7.

Strike: "640"

2. Page 2, line 8.

Following line 7

Strike: "acres"

Insert: "one section"

And, as so amended  
BE CONCURRED IN

~~XXXXXX~~

# STANDING COMMITTEE REPORT

February 1 ..... 19 83

MR. **PRESIDENT** .....

We, your committee on **taxation** .....

having had under consideration ..... **House** Bill No. **116**

**Devlin (Severson)**

Respectfully report as follows: That ..... **House** Bill No. **116**

BE CONCURRED IN  
~~XXXXXX~~

STANDING COMMITTEE REPORT

February 1 19 83

MR. PRESIDENT

We, your committee on taxation

having had under consideration Senate Bill No. 186

Respectfully report as follows: That Senate Bill No. 186

introduced bill, be amended as follows:

- 1. Page 2, line 13.  
Following: "credit of the"  
Strike: "trust"  
Insert: "local impact"
- 2. Page 2, line 14.  
Strike: line 14  
Insert: "90-6-202."
- 3. Page 4, line 10.  
Strike: "directly or indirectly"
- 4. Page 4, line 13.  
Following: "exceed"  
Strike: "40"  
Insert: "20"

DO PASS

(CONTINUED ON PAGE 2)

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5. Page 4, line 15.  
Following: "sell,"  
Strike: "reassign"  
Insert: "assign"

And, as so amended

DO PASS

MC