

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

March 17, 1983

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

ROLL CALL: All members were present except Senator Towe.

CONFLICT BETWEEN SENATE BILL 108 and HOUSE BILL 593: Chairman Goodover mentioned that he had received a conflict notice from the House concerning these two bills. A copy of the notice is attached as Exhibit A. Cort Harrington, Jr., the committee's staff attorney, will review the bills, talk with Mr. Pyfer about the situation, and report back to the committee.

CONSIDERATION OF HOUSE BILL 621: Senator Lynch moved that HB 621 be tabled. He said since we passed SB 414 (which is similar to HB 621) to the House, Dan Bucks' (from the Department of Revenue) problem will be addressed there. Senator Turnage said the House might decide not to do anything with SB 414.

Cort distributed Representative Ramirez's amendments (Exhibit B). The committee also reviewed the amendments and comparison prepared and submitted by the Department of Revenue (Exhibit C).

Cort said HB 621 is a fairly complex bill and was difficult to draft. He asked the sponsors to review it carefully to make sure he had drafted it properly. The amendments are necessary to conform this draft to the federal law. He reviewed the Internal Revenue Code, the bill, and the amendments submitted by Representative Ramirez, and they are in conformity with the federal act. The Department of Revenue's amendments (Exhibit C) are essentially the same as Representative Ramirez's amendments.

Senator Goodover wondered if SB 414 and HB 621 were in conflict.

Senator Eck said the Department of Revenue was fearful that companies who were eligible would not make the small business election. That would include a lot of large multinational corporations, and the fiscal impact could be great. Senator Turnage did not feel any multinational corporation would want to be taxed as a partnership.

Senator Eck said the problem is tying this into the investment tax credit.

Jerry Foster, administrator of the Natural Resources and Corporation Tax Division of the Department of Revenue, said they had some concern regarding the language in the investment credit statute. Corporations with up to 35 shareholders would then be eligible for the credit. But he felt HB 621 was workable with the department.

Senator Lynch withdrew his motion to table HB 621.

Senator Turnage moved that the amendments attached as Exhibit B (Representative Ramirez's amendments) be adopted. The motion was seconded and passed unanimously.

Cort said that the investment credit policies are not addressed by the amendments just adopted.

Senator Lynch moved that HB 621, as amended, be tabled. The motion was seconded.

Senator Elliott said the purpose in amending here is to avoid paying the 6 3/4% tax set out in 15-31-121, MCA, and just pay the 2% to 11% tax in 15-30-103. The accountants would prefer SB 414 over HB 621.

A vote was taken on Senator Lynch's motion to table, and it passed unanimously.

Senator Elliott will try to resolve the lawyer/accountant differences with the supporters of these bills today.

DISPOSITION OF HOUSE BILL 730: Senator McCallum moved that HB 730 BE CONCURRED IN AS AMENDED (the amendments were adopted on March 16). The motion was seconded and passed, with Senator Eck voting no. Senator McCallum will carry the bill on the floor.

CONSIDERATION OF HOUSE BILL 126: Senator Eck said the difference between her bill (SB 89) and Representative Kitselman's HB 126 is that his bill provides for 3% of the bond principal up front. Cities charge from 2% to 7% for the administrative costs of preparing an SID. HB 126 allows a maximum of 3% of the principal to be charged by counties to cover expenses. The 5% that goes into the revolving fund was approved two years ago for SIDs (7-12-4169(2), MCA) and helps take care of delinquency problems.

Senator Eck moved that HB 126 BE CONCURRED IN.

Senator Norman said maybe the committee should consider taking the 5% out of the bill. Representative Kitselman, the sponsor of the bill, had told Senators McCallum and Hager that he didn't object to the 5% coming out.

Senator Turnage said there is an 8% potential built into this bill. Senator Eck's concern about Bozeman needing to add this 3% to cover costs is correct, he said, but Bozeman would still

have to levy an amount in addition to the 3% to cover its costs.

Senator Eck said this would provide a cushion for the future.

Senator Crippen said that under the bill the 3% is not optional. The counties really want the 3%.

Senator Turnage thought section 2 of the bill should be stricken in its entirety. That would cut it to 3%, he said, and he also didn't like the reference to "annual" on page 1, lines 5 and 22. He wanted that stricken.

Senator Elliott wondered if they should be allowed to deposit any money remaining in the district fund into the operation and maintenance fund.

Senator Turnage felt they would do this every year.

Senator McCallum suggested striking lines 17-21 on page 2.

Senator Eck suggested striking lines 1-6 on page 2 and changing the 5% in line 19 on page 2 to 3%.

Senator Eck withdrew her motion that HB 126 BE CONCURRED IN.

Senator McCallum moved to strike section 2 of the bill in its entirety. No second was made to the motion.

Chairman Goodover appointed a subcommittee consisting of Senators Crippen, Eck and McCallum to review the bill and report back to the committee with recommendations.

DISPOSITION OF HOUSE BILL 645: Senator Turnage recalled that in the 1981 legislature, a law was passed requiring governing bodies not to approve final subdivision plats unless no real property taxes assessed and levied on the land to be subdivided were delinquent. (76-3-611(1)(b), MCA) He also wanted to make sure that SIDs and RSIDs had to be current when transfer was made.

Senator Gage moved that HB 645 BE NOT CONCURRED IN. The motion was seconded and passed with Senator Eck voting no. Senator Gage will carry the bill on the floor.

CONSIDERATION OF HOUSE BILL 690: Senator Mazurek commented that not many people buy at judicial sales because they know they can get the property for just the delinquent taxes and after three years, can get a tax deed.

Senator Turnage explained that a person can apply for a tax deed and publish notice of such application in the paper. A county can apply for a tax deed to the land for delinquent taxes after 36 months have passed, if no one has redeemed the land. If a person holds certificates of sale and no one redeems

the property within the time allowed, he can get the tax deed.

Senator Turnage moved that HB 690 be tabled. The motion was seconded and passed unanimously.

DISPOSITION OF HOUSE BILL 724: Senator Lynch moved that HB 724 BE CONCURRED IN. Senator Halligan noted that Representative Dave Brown had a bill similar to HB 724 but which is supported by the hard rock mining council (HB 446).

Senator Turnage thought section 4 of the bill should be stricken. As soon as they get the money, he said, they (the Butte people) will strike for a raise. Senator Crippen disagreed with Senator Turnage. He noted that on page 3, line 25, they have excluded social and economic impacts. One can say this is for Butte, but testimony on this bill indicates this could be adapted to Stillwater County and other impacted areas. What else is this for but to mitigate these impacts (environmental, social and economic)? This may be a way to go about solving tail end impacts.

Senator Turnage suggested that the bill be amended to include a sunset provision.

Senator Brown thought the problems with the pit in Butte should be taken care of by Arco. We can help some, but not to the tune of 30% from this fund. Senator Eck also felt this was over-appropriated.

Senator Goodover said the funds for those impacts were already budgeted for by the governor.

Senator Crippen said that the legislature, not the governor, makes the decisions.

Senator Eck moved to amend HB 724 as follows:

Page 3, line 25.
Strike: "IMPACTS, NOT INCLUDING"
Insert: ", "

The motion was seconded.

Senator Hager mentioned that he carried a bill (HB 200) which would put the Super Fund into effect in Montana. Under that bill, the company responsible for creating impacts has to cooperate with the government in cleaning up hazardous wastes. It goes along with this bill but handles only the problems the federal government has named. It takes 6% of the interest income out of the resource indemnity trust account.

A roll call vote was taken on Senator Eck's motion to amend, and her motion passed 8-6.

Senator Norman moved that this act sunset on June 30, 1987. The motion was seconded and passed unanimously.

Senator Lynch moved that HB 724 BE CONCURRED IN AS AMENDED. The motion was seconded and a roll call vote was taken. The motion passed 9-5. Senator Lynch will carry the bill on the floor.

Chairman Goodover announced that the Taxation Committee would not meet on Friday, March 18, or Saturday, March 19. The committee will meet again on Monday, March 21, at 8 a.m. to hear House Bills 706, 779, and 780. The meeting was adjourned at 9 a.m.


Chairman

ROLL CALL

SENATE TAXATION

COMMITTEE

48th LEGISLATIVE SESSION -- 1983

Date 3/17/83

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	✓		

Senate Taxation Committee
Exhibit A
March 17, 1983
SB108 - HB593

Conflict Notice

Date 3/16/83

TO: Senate/House Committee on Taxation

Chairman: Senator Goodover

Committee Staff: Cont Harrington

Other: _____

This is to notify you that SB HB 593, now under consideration by your committee is in conflict with HB SB 108,

which has passed both the Senate and the House. Both bills

amend MCA 15-37-105. SB108 deletes language relating to interest on delinquency + adds similar language back in but only applies to extension period. Language added back is different enough to make it difficult to incorporate intent of HB 593 in preparing composite sections (ie to change percentage in SB108 to a reference to section 1 of HB 593)

Could ask for amendatory veto or delete section 9 from HB 593 + add section amending '83 session law chapter assigned to SB 108.

It is IMPERATIVE that the conflict be resolved only if wish to tie interest rate of 15-37-105, as amended by SB 108, to prime rate,

Robert C. Pyfer
Legislative Council Staff

1 provisions of this chapter is prima facie evidence that the
2 tax has not been paid, the return has not been filed, or the
3 information has not been supplied."

4 Section 5. Section 15-30-323, MCA, is amended to read:
5 "15-30-323. Penalty for deficiency. (1) If the payment
6 required by 15-30-142(6) is not made within 60 days or if
7 the understatement is due to negligence on the part of the
8 taxpayer but without fraud, there shall be added to the
9 amount of the deficiency 5% thereof; provided, however, that
10 no deficiency penalty shall be less than \$2. Interest will
11 be computed at the rate of ~~9%~~ per annum or fraction thereof
12 provided for in ~~section 11~~ on the additional assessment.
13 Except as otherwise expressly provided in this subsection,
14 the interest shall in all cases be computed from the date
15 the return and tax were originally due as distinguished from
16 the due date as it may have been extended to the date of
17 payment.

18 (2) If the time for filing a return is extended, the
19 taxpayer shall pay in addition interest thereon at the rate
20 of ~~9%~~ per annum provided for in ~~section 11~~ from the time
21 when the return was originally required to be filed to the
22 time of payment."

23 Section 6. Section 15-31-502, MCA, is amended to read:
24 "15-31-502. Assessment and payment of tax, penalty,
25 and interest. All taxpayers shall compute the amount of tax

1 payable under this chapter and shall remit such amount to
2 the department of revenue on or before the 15th day of the
3 5th month following the close of the taxable period. If the
4 tax is not paid on or before the due date, there shall be
5 assessed a penalty of 10% of the amount of the tax unless it
6 is shown that the failure was due to reasonable cause and
7 not due to neglect. If any tax due under this chapter is not
8 paid when due, by reason of extension granted or otherwise,
9 interest shall be added thereto at the rate of ~~12%~~ per annum
10 provided for in ~~section 11~~ from the due date until paid."

11 Section 7. Section 15-35-105, MCA, is amended to read:
12 "15-35-105. Penalty for delinquent tax. The department
13 shall add to the amount of ~~all delinquent severance taxes a~~
14 penalty of 10% of the delinquent amount plus interest at the
15 rate of ~~18%~~ per month or fraction thereof provided for in
16 section 11 computed on the total amount of severance tax

17 and penalty. Interest shall be computed from the date the
18 severance tax was due to the date of payment. The department
19 shall mail to the person required to file a quarterly report
20 and pay any severance tax, a letter setting forth the amount
21 of tax, penalty, and interest due, and the letter shall
22 further contain a statement that if payment is not made, a
23 warrant for distraint may be filed. The penalty amount may
24 be waived by the department if reasonable cause for the
25 failure or neglect to file the quarterly statement is

1 fraction thereof from the date the same becomes delinquent
 2 until paid. The tax due under this chapter is computed
 3 according to 15-37-103 and is due 60 days following the
 4 quarterly reporting date of each quarter. The tax due under
 5 this chapter becomes delinquent as of midnight of the 60th
 6 day following the quarterly reporting date AND PAYABLE ON OR
 7 BEFORE MARCH 1 OF EACH YEAR FOR THE PRODUCTS PRODUCED IN THE
 8 PRECEDING CALENDAR YEAR. THE TAX DUE UNDER THIS CHAPTER
 9 BECOMES DELINQUENT AS OF MIDNIGHT ON MARCH 1 OF THE YEAR
 10 IMMEDIATELY FOLLOWING THE PRODUCTION YEAR. If good cause is
 11 shown, the department may grant a reasonable extension of
 12 time for payment of the tax. During the period of any
 13 extension granted, the tax due bears interest at a rate of
 14 1% a month or any part thereof.

15 (2) If any such person has sold or otherwise disposed
 16 of any of its mine's products at a price substantially below
 17 the true market price of such product at the time and place
 18 of such sale or disposal, then the department shall compute
 19 the gross value of such portion of said mine's product so
 20 sold or disposed of substantially below the market price as
 21 aforesaid, which add it to the cumulative gross value of
 22 products of the mine and compute the tax due according to
 23 the formula provided in 15-37-103. Tax computed according to
 24 this process is considered to have been due as of midnight
 25 of the 60th day following the quarterly reporting date for

1 the quarter in which the sale or disposal occurs
 2 WHICH gross value shall be based upon the quotation
 3 price of such mine's product in New York City at
 4 such portion of the product was so sold or
 5 disposed of as evidenced by some established and
 6 market report, such as the Engineering and Mining Journal
 7 New York, or some other standard publication, if
 8 market reports for the year covered by such sale
 9 Should there be no quotation covering any product
 10 product, then the department shall fix the value
 11 gross product or such portion thereof as shall have
 12 sold or otherwise disposed of at a price substantially
 13 the true market price at the time and place of such
 14 disposal in such a manner as may seem to be equitable
 15 Section 4. Section 15-37-106, NCA, is amended
 16 "15-37-106. Procedure in case of failure
 17 statement STATEMENTS. If any person shall fail, neglect
 18 neglect to make and file such statement--end--return
 19 the time prescribed ALL REQUIRED QUARTERLY STATE
 20 GROSS YIELD FOR A PRODUCTION YEAR ON OR BEFORE MARCH
 21 THE YEAR IMMEDIATELY FOLLOWING THE PRODUCTION Y
 22 department of revenue shall, immediately after such
 23 expired, ascertain and determine as nearly as
 24 possible from any returns or reports filed with any s
 25 county officer or board under any law of this state a

Proposed amendments to HB 621, third reading copy

1. Page 2, line 25.

Following: "(ii)"

Strike: "at any time during the taxable year or"

2. Page 3, line 1.

Following: "third month of the

Strike: "following"

3. Page 3, line 6.

Following: "taxable year"

Strike: "during such year or"

4. Page 3, line 7.

Following: "third month of the"

Strike: "following"

5. Page 3, line 17.

Following: "taxable year"

Strike: through line 18

6. Page ~~6~~, line 22.

Following: "revocation made"

Strike: "during the taxable year or"

7. Page ~~6~~, line 23.

Following: "third month of the"

Strike: "following"

Insert: "taxable"

8. Page 9, line 5.

Following: "their"

Strike: "estate"

Insert: "estates"

9. Page 12, line 9.

Following: "income beneficiary"

Strike: "in"

Insert: "of"

Copy

Amend HB ~~592~~⁶²¹ as follows:

Page 13
Following line 11, Insert:

Section 7. Section 15-31-123, MCA, is amended to read:

"15-31-123. Investment credit. (1) The purpose of this section is to allow small businesses to take an investment credit as provided for in subsection (3) and to stimulate capital investment by the small business sector.

(2) For the purposes of this section, "small business" means a business that ~~is eligible to elect to be taxed under the provisions of 15-31-202, whether or not such election is made~~ does not have:

(a) more than 10 shareholders;

(b) a person who is not an individual (other than an estate or other than a trust described in 15-31-207) as a shareholder;

(c) a nonresident alien as a shareholder; and

(d) more than one class of stock.

(3) There is allowed as a credit against the taxes imposed by 15-31-101, 15-31-121, and 15-31-122 a percentage of the credit allowed with respect to certain depreciable property under section 38 of the Internal Revenue Code of 1954, as amended, or as section 38 may be renumbered or amended.

(4) The amount of the credit allowed for the taxable year is the sum of:

(a) 30% of the amount of credit determined under section 46(a)(2) of the Internal Revenue Code of 1954, as amended, or as section 46(a)(2) may be renumbered or amended;

(b) the investment credit carryovers carried to the taxable year as provided in subsection (6); and

(c) the investment credit carrybacks carried to the taxable year as provided for in subsection (6).

(5) Notwithstanding the provisions of subsection (4), the investment credit allowed for the taxable year may not exceed the taxpayer's tax liability for the taxable year. In the event the taxpayer's tax liability for the taxable year exceeds \$5,000, the investment credit may not exceed \$5,000 plus 50% of the tax liability in excess of \$5,000.

(6) If any part of the investment credit is not applied against the tax liability for the taxable year because of the limitations imposed under subsection (5), the unused portion shall be carried back and carried forward in accordance with the provisions of section 46(b) of the Internal Revenue Code of 1954, as amended, or as section 46(b) may be renumbered or amended.

(7) The investment credit allowed by this section is subject to recapture as provided for in section 47 of the Internal Revenue Code of 1954, as amended, or as section 47 may be renumbered or amended.

Renumber all subsequent sections accordingly.

House Bill 621 Amendments

Page 2	Line 23	After: by a Delete: small business
Page 2	Line 25	After: (ii) Delete: at any time during the taxable year or
Page 3	Line 1	After: month of the Delete: following
	Line 6	After: taxable year Delete: during such year or
	Line 7	After: Month of the Delete: following
	Line 17	After: taxable year Delete: or Insert: and
Page 6	Line 22	After: a revocation made Delete: during the taxable year or
	Line 23	After: month of the Delete: following Insert: taxable



TED SCHWINDEN, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

HELENA, MONTANA 59620

Comments on House Bill 621

The attached amendments proposed by the Department of Revenue will provide the following clarifications:

- (1) The eligibility for the investment tax credit is determined by the provision of section 15-31-201. The amendment proposed for page 1, line 16, would maintain the current requirements for the investment tax credit. In other words, only corporations with 10 or less shareholders would continue to be eligible for the credit. Without this amendment, regular corporations with up to 35 shareholders could be eligible for the credit which would have a significant impact on revenues generated by the corporation license tax.
- (2) The existing language would allow a corporation to elect small business status 2½ months after the end of the taxable year. It appears that the intent was to provide that an election must be filed within 2½ months of the beginning of the taxable year which would be identical to the federal election requirements. The amendments proposed for pages 2 and 3 provide the same time periods specified in the Internal Revenue Code.
- (3) The time periods specified for revocation (page 6) have also been amended to conform with the provisions of the I.R.C. Again, it appears that this was the original intent.



TED SCHWINDEN, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

HELENA, MONTANA 59620

Comparison of House Bill 621 and Senate Bill 414

H.B. 621 with the proposed amendments will provide (1) relaxed eligibility requirements; (2) an additional 45 days to file small business elections; and (3) will more closely tie the provisions of the Montana small business statutes to the recent changes in the federal Internal Revenue Code.

H.B. 621 provides for these changes within the framework of the current statute and does not pose any new administrative problems. The bill also has the support of the Montana Bar Association whose members assist and advise a majority of the corporations electing small business status.

S.B. 414, while intending to do essentially the same things as H.B. 621, has several serious deficiencies. The major problems are described below:

- (1) Requirements for small business elections are tied to the Internal Revenue Code which would automatically subject the state to any subsequent changes in the federal statutes. This could have significant economic consequences and would effectively change our statutes without allowing the Montana legislature to review the changes before they are enacted.
- (2) No time period is specified for filing copies of the federal election with the department.
- (3) The section allowing the department to terminate an election if a corporation no longer qualifies has been deleted. The only way a state election could be terminated by the department is to first have the IRS terminate the federal election. This would be unworkable.
- (4) The section allowing the taxpayer to revoke a state election has been deleted. This would require revocation of the federal election in order to revoke the state election. Corporations now have the option to maintain a different tax status for state and federal purposes. This option is retained in H.B. 621, but not in S.B. 414.
- (5) The section requiring a five-year waiting period after revocation or termination before "requalifying" as a small business has been deleted. This would allow continual changing of reporting method by corporations and could have an impact on tax revenues.

STANDING COMMITTEE REPORT

March 17

1983

MR. PRESIDENT

We, your committee on taxation

having had under consideration House Bill No. 730

Shontz (McCallum)

Respectfully report as follows: That House Bill No. 730

third reading copy, be amended as follows:

1. Page 3, line 2.

Strike: "subsection"

Insert: "subsections (2) (a) and"

2. Page 3, line 10.

Following: line 9

Insert: "(1)"

3. Page 3,

Following: line 21

Insert: "(2) In order to accommodate changes in the financial district structure and implementation of the reconstruction program, the department may suspend the 25% overrun limitation on the allocation of federal aid primary funds for fiscal years 1984 and 1985."

And, as so amended,

BE CONCURRED IN

~~XXXXXX~~

M.C.

STANDING COMMITTEE REPORT

March 17 19 83

MR. PRESIDENT

We, your committee on taxation

having had under consideration House Bill No. 645

Sales (Gage)

Respectfully report as follows: That House Bill No. 645

third reading copy

BE NOT CONCURRED IN

DOXKASGX

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STANDING COMMITTEE REPORT

March 17 19 83

MR. PRESIDENT

We, your committee on taxation

having had under consideration House Bill No. 724

Daily (Lynch)

Respectfully report as follows: That House Bill No. 724

third reading copy, be amended as follows:

- 1. Title, line 9.
Following: "DATE"
Insert: "AND A TERMINATION DATE"
- 2. Page 3, line 25.
Following: line 24
Strike: "IMPACTS, NOT INCLUDING"
Insert: ", "
- 3. Page 4, line 15.
Following: "date"
Insert: "and termination date"
- 4. Page 4, line 16.
Following: "1983"
Insert: "and shall terminate June 30, 1987"

~~DOXESSX~~ And, as so amended

BE CONCURRED IN

M.C.

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date Mar 17, 1983 House Bill No. 724 Time 9:07

NAME	YES	NO
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	A	
SENATOR MAZUREK		✓

Secretary: Barbara J. Effing Chairman: Pat M. Goodover
 Motion: _____

Eck's amendments on 724

(include enough information on motion—put with yellow copy of committee report.)

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date Mar 17 1983 House Bill No. 724 Time 9:10

NAME	YES	NO
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	A	
SENATOR MAZUREK	✓	

Secretary: Barbara J. Effing
Motion:

Chairman: Pat M. Goodover

Lynch moved bill as amend'd.

(include enough information on motion—put with yellow copy of committee report.)