

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE
HOUSE OF REPRESENTATIVES

January 16, 1985

The meeting of the Taxation Committee was called to order by Chairman Gerry Devlin on January 16, 1985, at 8:05 a.m. in Room 312-1 of the State Capitol.

ROLL CALL: All committee members were present. Also present was Dave Bohyer, Legislative Researcher for the Legislative Council, and Billie Flamm, acting secretary.

CONSIDERATION OF HOUSE BILL NO. 27: Representative Mel Williams, District 85, Laurel, sponsor of House Bill No. 27, stated that this bill was introduced at the request of the Department of Revenue with approval of the Revenue Oversight Committee. He said that it is an act to define and establish lien priority of withholding taxes; amending section 15-30-208, MCA; and providing an immediate effective date and an applicability date. He stated that the main reason for this bill is that under present law the only lien priority for withholding taxes is chronology. The department is often last to receive any money in bankruptcy or property sales. Tax withheld from employees wages is money held in trust for the state. The department has no recourse against employees and must give them credit for state tax withheld as shown on Form W-2 or on a substitute Form W-2. When this happens, state revenues are improperly reduced because a credit is allowed for taxes paid when, in fact, the money was never received from the employer. As a result, in July of 1984 they estimated 175 bankrupt employers owed this state in excess of \$4 million withheld from their employees. The department has little or no chance of recovering any of this money. Other wages, related taxes, such as Workers' Compensation, and employment security establish lien priorities. So what this bill would do, would be to give the State the lien priority on these funds. He stated that there are two important things that the proposal would do: (1) It would make liens resulting from warrants effective on the date that the taxes are due; and (2) It would enable the state to collect withholding money held in trust for the state by the employer.

PROPOSERS: Mr. Ken Morrison of the Department of Revenue, stated that he would like to emphasize couple of points. He stated that it is important to realize that this bill is talking about withheld wages from employees by employers of the trust and monies being turned over to the state on

credit which the employee can claim. It is referring to the employers who do not remit those monies to the state and then go through bankruptcy, and the state is then competing against other creditors for the available monies. He feels that a priority date has to be set for collecting these monies based on the date when they were due. The current priority date is when the department takes action to collect the past due taxes, so this is why they would like to see the priority date set back to the date the taxes are due.

There were no other proponents to House Bill No. 27, and no opponents.

DISCUSSION OF HOUSE BILL NO. 27: Representative Orval Ellison asked Mr. Morrison if the state has priority on taxes if there is a bankruptcy. Mr. Morrison responded by stating that the state does have some priorities on bankruptcies. Some of the liabilities of a bankruptcy will be released completely, but the tax withholding liability will stay on the books forever.

Representative Gilbert asked Mr. Morrison if the priorities being discussed will take precedence over unpaid employee wages. Mr. Morrison responded by stating that employee wages will still have top priority over the withholding taxes. Mr. Gilbert also wanted to know if the state was trying to take priority over unpaid employee wages in case of bankruptcy. Mr. Morrison stated that all this bill would do would be to put the state higher on the list of those trying to collect through bankruptcy proceedings or through the sale of property. His understanding is that there would still be top priority available on the wages themselves to the wage earner. Representative Gilbert asked Representative Williams if he would be willing to see an amendment put in this bill, to give employees precedent. Representative Williams stated that this was discussed at length when this bill was drawn up, and he is sure that the employees wages come first. He said he also believed that some federal debts supercede this proposal, but what they were trying to do here was to raise the state withholding taxes higher on the list so that when bankruptcies or civil properties go through the courts, the monies withheld from employees wages will be remitted to the State of Montana.

Representative Raney wanted to know what other claims in bankruptcy would taxation go ahead of. Representative

Williams stated that this would go ahead of any other mechanical liens that may be against a bankruptcy. Representative Gilbert asked if the state would also make claim on wages and withholding tax that had not been paid to an employee. Mr. Morrison replied that the state could not make claim on any wages that had not been paid; but in the event that these wages were paid and the taxes were withheld, then the state could make claim on that amount.

Chairman Devlin and Representative Patterson both wanted to know what would happen if an employee was paid his wages by an employer and the state tax was withheld, but the check bounced--again, would the state have priority over the employee should bankruptcy proceedings occur. Mr. Morrison stated that he felt the employee would have priority in filing a claim for his money due over the state filing a lien to collect the withholding tax. Mr. Morrison said that he would have to talk to his department's attorneys about some of these fine points.

Chairman Devlin then asked Mr. Morrison if he felt there were some grey areas in this bill. Mr. Morrison replied that he did not feel that the bill itself was in a grey area, and he did not see any problems with this bill, but he will talk over several things with their attorneys.

There being no further questions from the committee, Chairman Devlin asked Representative Williams to close. Representative Williams commented in closing that this bill was quite thoroughly discussed and taken back and rewritten before they were given the approval of the Revenue Oversight Committee. He feels that this bill is in good form, and it does exactly what they are trying to do. That being, they are trying to protect the State of Montana from having to refund to employees or give them credit for income tax collected by the employer but that the State of Montana never received.

Chairman Devlin asked Mr. Morrison if he could get some additional information from his council and then bring a report back to the committee. Mr. Morrison agreed to do this.

The hearing on House Bill No. 27 was then closed.

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CONSIDERATION OF HOUSE BILL NO. 30: Representative Mel Williams, District 85, Laurel, sponsor of House Bill No. 30, stated that this was another bill introduced at the request of the Department of Revenue with approval of the Revenue Oversight Committee. It is an act empowering the Department of Revenue to compel uncooperative individuals to file correct state tax returns and reports through the filing of a petition for an order to show cause; and providing an immediate effective date. It is again giving the Department of Revenue, or putting them in the position, to where the individual has the responsibility to file correct state returns and reports and the department does not have to prove the situation exists. The procedure which the Department of Revenue currently has to require tax protesters to comply with filing returns, is a slow and cumbersome process. Tax protesters file returns containing inadequate information to calculate the correct tax. They utilize the administrative hearing process to cause further delays and expense. The burden is on the Department of Revenue to determine the protesters income and tax liability as well as, to attempt to collect the tax. The penalties imposed are not harsh enough to require compliance. This proposal would give the burden of proof to the taxpayer to show why he or she does not have to file a return. It would also allow the department to file with any court, a petition to show cause why the return or report should not be filed. The taxpayer would be required to comply with income tax chapter requirements within a specified time. Limits are to be faced with the resulting penalties. This proposal would eliminate the loopholes that tax protesters utilize to prolong their noncompliance with income tax regulations.

PROPOSERS: Mr. Ken Morrison of the Department of Revenue, stated that they currently have 150 to 200 individuals who refuse to file tax returns. They go through a lengthy process to get those returns filed. This bill is needed to try and speed up that process and reduce the cost of getting money from those people who do not file returns. It would also get the issues into the court so that the Department of Revenue would not have to go through those processes every year. When it comes to the tax protesters, the department spends \$10 for every dollar that they collect.

There were no other proponents to House Bill No. 30, and no opponents.

DISCUSSION OF HOUSE BILL NO. 30: Representative Keenan asked Mr. Morrison to clarify to the committee those constitutional issues and reasons why protesters are refusing to file. Mr. Morrison stated that the reason they were seeing most often, is that federal reserve notes are not money and therefore the individuals receiving those notes state that they are not receiving money which is subject to tax.

Representative Raney asked Mr. Morrison how they were going to compel the people to file and what the penalties were going to be. Mr. Morrison replied that the process they will go through will be to go to the court and petition and have the court ask the taxpayer to show cause why they should not file a tax return.

Representative Iverson asked Representative Williams how much of Bill No. 30 was new language. Representative Williams stated that it was all new language.

Representative Switzer asked if this law would apply to any individual, whether he was uncooperative or not. Mr. Morrison replied that his department would have to show the court that the individual had not filed a return and that the individual did need to file a return. Representative Switzer also wanted to know if there would be an extensive investigation by the court before the charges were made. Mr. Morrison replied that in most cases that was how it was going to happen because most individuals have wages so the department will have to show this before the court.

Representative Sands wanted to know how this law will affect the ordinary citizens who are not tax protesters. Mr. Morrison stated that his department will have to show the court why a certain person is being requested to file a tax return and the individual will have to show the court why they are not filing a tax return. Mr. Morrison said that this process has been working in many of our neighboring states. Representative Sands stated his concern for the taxpayer having to show just cause and going to the court to convince the court why he did nothing wrong. Mr. Morrison replied that through the process, the taxpayer will first get two or three letters asking him if he has to file, and then asking him to file. Mr. Morrison referred the committee back to line fifteen of the bill where it states when action will be taken by the department.

Representative Asay asked Mr. Morrison if what they were actually doing, was short circuiting some of the steps normally taken to get into court. Mr. Morrison stated that this was correct.

Representative Raney wanted to know what process they now use for collecting these taxes. Mr. Morrison said that the process they now use, is to first contact the taxpayer several times asking them to file; and then when they refuse to file, his department estimates the tax based upon the information they have--that, then gives them the basis to start the hearing process.

Representative Zabrocki asked Mr. Morrison the difference between a return and a report. Mr. Morrison stated that report is another term used in the statutes for return.

Representative Gilbert asked Mr. Morrison if perhaps some of the steps his department wanted to eliminate were written to protect the rights of the citizens against the possibility of abuse by the governmental agencies. Mr. Morrison stated that in most cases it is exactly what they want to do, however, the cases they are trying to address with this bill in reference to constitutional issues, really need to be handled by a court of law.

Representative Ellison stated that if they do not like the administrative process, then why don't they just do away with it.

Representative Sands asked Mr. Morrison if this applied only to a taxpayer who fails to file a return. Mr. Morrison replied that was true. Representative Sands also wanted to know how much information has to be provided before you file a return. Mr. Morrison replied that some people object on their tax forms, some people do not have any income, and some people just do not fill in anything.

Representative Patterson asked Mr. Morrison if the federal government had this law in their statutes. Mr. Morrison replied that he did not know if they had this law in their statutes but that the federal government was very active in this area. Representative Patterson also asked if there was a law presently that requires all citizens to file a tax return annually. Mr. Morrison replied yes, however, this law is dealing with the people who do not follow that requirement.

Representative Gilbert noted that on line four, page two of this bill, there is an allegation that a civil penalty is due and he would like to know if there is a limit on that civil penalty. Mr. Morrison replied that the civil penalty limitation is \$1000.00.

After a brief discussion, Mr. Dan Bucks, Deputy Director, Operations, was called upon by Chairman Devlin. Mr. Bucks stated that he had the role of hearing the appeals from tax protesters at the stage of appeals where the department makes their decision before it is sent to the State Tax Appeals Board. He cited several examples for the committee showing why our present process does not work.

There being no further questions from committee members, Chairman Devlin asked Representative Williams to close. Representative Williams closed by stating that this bill is not trying to haul anybody in that is indiscriminate. It is trying to get to the people who are causing the department trouble. It is trying to get these people to file income tax so the state can collect their income tax due. Also, it would cut out considerable expense involved in this process.

The hearing on House Bill No. 30 was then closed.

The committee took a short recess from 8:50 to 9:00 a.m.

CONSIDERATION OF HOUSE BILL NO. 68: Representative Bill Hand, District 73, Dillon, sponsor of this bill, stated that House Bill No. 68 simply clarifies the statutes and more precisely defines the definition of fraternal organizations in the state of Montana. This bill would deliver help to these organizations when it is needed and where it is needed.

PROPONENTS: James H. McLuskie, 3010 Fairway Drive, Billings, Montana, State President of the Montana State Elks Association, gave a statement for the record. (See Exhibit No. 1)

Ted Byers, Past State President of the Montana State Elks Association, and also Past Director of the State Project for 16 years, described many of the volunteer services and projects of the Elk's organization. He stated that if the fraternal organizations did have a tax reduction and if they did not have the terrific tax bills hanging over their heads, they would be able to donate a lot more money to charitable causes. He also said that if they do not get some tax relief soon, fraternal organizations will be a thing of the past.

Edward C. Buller, representing the Moose Lodges of the state of Montana, shared with the committee the many projects and charitable work done by the Moose Lodges.
(See Exhibit No. 2)

There were no further proponents.

OPPONENTS: Charles Gravely, appearing on behalf of the County Assessors Association, stated that he received a phone call giving the poll taken by the Assessors concerning this bill. There were ten assessors in favor of this bill and 35 opposed to the bill on the basis that exempting this property from taxation further erodes the local tax burdens and makes it more difficult for local governments to operate.

DISCUSSION OF HOUSE BILL NO. 68: Representative Raney asked that if under the new sections, the fraternal organizations that have bowling alleys and golf courses, they would also be exempt from taxation, even if they were serving the public.

Mr. McLuskie stated that there were very few golf courses or bowling alleys in the state, but for these they would propose that they could be taxed because they did serve the public.

Representative Ellison asked which fraternal organizations are not exempt at this time, because in the fiscal note it states that most fraternal organizations are currently exempt. Mr. Byers responded by stating that the Elks, Eagles, and the Moose are not exempt, but that the Masons and all branches of the Masons are exempt.

Representative Asay wanted to know how the bar facilities of a lodge would be treated under this bill. Would they be tax exempt totally. Mr. McLuskie proposed that they would be exempt because it is a non-profit organization and the bar is not open to the public. The bar usually is not a profit making part of the organization--they usually lose money or just break even.

Representative Ream stated that he had some concern about the fiscal note, too, because it states that the impact should be minimal; but, the examples that have been given, show a large fee on one building alone in Great Falls. Mr. Bucks stated that the fiscal note reads the way it does because they have been doing a study that goes way back and some of the tax exemptions are not valid and others have not been recorded. There also has been a conflict in the

liquor laws and property laws. Randy Wilke, Real Property Bureau Chief, Property Assessment Division, Department of Revenue, said the basic problems with benevolent and charitable organizations is that the bulk of them had a food and a beverage license, so there is a conflict there.

Representative Williams asked Mr. Wilke if this was the same issue they discussed two or four years ago when they reduced the taxes. Mr. Wilke said that some organizations own the building but do not use all the floors, so the floors that are rented out are taxed. Representative Williams is also still in question about the fiscal note and said he would like to see it rechecked.

Chairman Devlin asked Mr. Buck if he felt this fiscal note was accurate. Mr. Buck said that at the time it was prepared, it was the best one they could get based on the information they had available. He said they would double check it on the basis of what they had heard in the hearing today. Chairman Devlin also wanted to know if this could be a situation where some communities tax these organizations and some don't. Mr. Buck replied that he was sure there were disparities and some lodges may never have applied for tax exemption. This is another reason why they were doing a review so that there is uniformity in all tax exemptions.

Representative Ellison asked Mr. Buck if they saw a need to change the liquor laws for fraternal organizations. Mr. Buck stated that his department does not have a position on that matter.

Representative Harrington wanted to know if the Department of Revenue review has changed the tax status on some organizations in the past few years. Mr. Wilke replied that it had.

Representative Asay wanted to know if these lodges pay anything into fire or police protection, and how these would be affected if they were to change the tax exemption. Mr. Byers said that his lodge did not want to be totally tax exempt, but they would like to have some of the burden lifted.

Representative Sands asked the Department of Revenue that if a lodge serves food or beverages to its members only, do

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they need a license. Mr. Buck replied that yes they do.

Representative Ream stated that there is some lack of consistency in section four of the bill concerning the types of organizations that might qualify for tax exemption, and he is concerned about this.

There being no further questions from the committee, Chairman Devlin asked Representative Hand to close.

The hearing was then closed and Chairman Devlin stated that he would order a new fiscal note on this bill.

EXECUTIVE ACTION: Chairman Devlin stated that he would like appoint a four member committee to study House Bills 36 and 101. Representatives Hanson, Iverson, Schye, and Ream were appointed to this subcommittee. Representative Hanson will chair this committee.

HOUSE BILL NO. 27: The Department of Revenue is going to get more information to the committee so there will be no action until that information is received.

HOUSE BILL NO. 30: Representative Williams made a motion to pass House Bill No. 30.

Representative Ream made a motion to amend House Bill No. 30 page one, line 15, third from the last word, to read "and" instead of "or."

Question on the amendment was called for--19 in favor, one opposed.

Representative Switzer made a substitute motion that the bill DO NOT PASS. A lengthy discussion by committee members followed that substitute motion.

Question was called for. A roll call vote for a DO NOT PASS vote was taken. The DO NOT PASS vote failed 11 to 9, so the bill will go to the floor on a DO PASS recommendation as amended.

ADJOURNMENT: There being no further business, the meeting was adjourned at 9:58 a.m.

GERRY DEVLIN, Chairman

DAILY ROLL CALL

HOUSE TAXATION

COMMITTEE

49th LEGISLATIVE SESSION -- 1985

Date 1-16-85

NAME	PRESENT	ABSENT	EXCUSED
DEVLIN, GERRY, Chrm.	✓		
WILLIAMS, MEL, V. Chrm.	✓		
ABRAMS, HUGH	✓		
ASAY, TOM	✓		
COHEN, BEN	✓		
ELLISON, ORVAL	✓		
GILBERT, BOB	✓		
HANSON, MARIAN	✓		
HARRINGTON, DAN	✓		
HARP, JOHN	✓		
IVERSON, DENNIS	✓		
KEENAN, NANCY	✓		
KOEHNKE, FRANCIS	✓		
PATTERSON, JOHN	✓		
RANEY, BOB	✓		
REAM, BOB	✓		
SANDS, JACK	✓ _x		
SCHYE, TED	✓		
SWITZER, DEAN	✓		
ZABROCKI, CARL	✓		

STANDING COMMITTEE REPORT

January 16 19 85

SPEAKER
MR.

We, your committee on **TAXATION**

having had under consideration **HOUSE** Bill No. **30**

FIRST reading copy (**WHITE**)
color

**EMPOWERING THE DEPARTMENT OF REVENUE TO COMPEL UNCOOPERATIVE
INDIVIDUALS TO FILE CORRECT STATE TAX RETURNS AND REPORTS
THROUGH THE FILING OF A PETITION FOR AN ORDER TO SHOW CAUSE;
AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.**

Respectfully report as follows: That **HOUSE** Bill No. **30**

BE AMENDED AS FOLLOWS:

1. Page 1, line 15.
Following: "date"
Strike: "or"
Insert: "and"

AND AS AMENDED

DO PASS



ROLL CALL VOTE (Do Not Pass Vote)

HOUSE COMMITTEE TAXATION

DATE JANUARY 16, 1985 BILL NO. 30 TIME 9:50 a.m.

NAME	AYE	NAY
DEVLIN, GERRY, Chrm.	✓	
WILLIAMS, MEL, V.Chrm.		✓
ABRAMS, HUGH		✓
ASAY, TOM	✓	
COHEN, BEN		✓
ELLISON, ORVAL	✓	
GILBERT, BOB	✓	
HANSON, MARIAN	✓	
HARRINGTON, DAN		✓
HARP, JOHN		✓
IVERSON, DENNIS		✓
KEENAN, NANCY		✓
KOEHNKE, FRANCIS	✓	
PATTERSON, JOHN	✓	
RANEY, BOB		✓
REAM, BOB		✓
SANDS, JACK	✓	
SCHYE, TED		✓
SWITZER, DEAN	✓	
ZABROCKI, CARL		✓

Lillian Flamm
 Acting Secretary Alice Omang

Chairman Gerry Devlin

Motion: _____



Montana State Elks Association, Inc.

Office of President
JAMES H. McLUSKIE
3010 Fairway Drive
Billings, Montana 59101

House Bill No. ~~56~~ 67

My Name is James H. McLuskie, 3010 Fairway Drive, Billings, Montana, and I am State President of the Montana State Elks Association.

When I became a State Elks Officer three years ago and travelled to the 27 Lodges in the State, I soon became aware that one of the major problems Statewide was the amount of taxes paid by each Lodge. This made me curious as to what Elk Lodges in other States were doing, and in talking to PGER Frank Hise of Oregon, he advised me that in the States of Oregon, Washington, Texas and many other States, all benevolent, fraternal, non-profit organizations such as ours were tax exempt. Later in talking to President Blaugher of the Indiana State Elks Association on a visit he made to Billings, he advised me that in Indiana, and he thought in most States in his area, Elk Lodges were tax-exempt. I tried to find out from our National Headquarters the same information for all states, but it was not available.

In requesting this exemption, we have gathered information to show that the quantity and quality of charitable work and time donated by the Elks and their Ladies is many times more than the amount of taxes paid, and has a great impact on the State.

We have 27 Elks Lodges in the State of Montana and our membership is over 25,000 members. We have made a preliminary survey of volunteer, youth, charitable and community services, and of the twenty Lodges who have answered so far we have:

<i>20,145 participants</i>	<i>26,189 estimated</i>
<i>4,716 Elk & Non-Elk Volunteer efforts</i>	<i>6,131 estimated</i>
<i>\$151,774.35 Cash money donated</i>	<i>\$197,306.53 estimated</i>

The two areas where Elks have been most active in their community and charitable work is in the area of youths and Veterans, and we are becoming more active in Senior Citizen Programs where it is apparent that more volunteer help is needed.

Last year we were very active in teen-age student promotions, sponsoring both Boy and Girl Scout Units, Youth Basketball and Football, Hockey and Drug Awareness Programs.

Our reports show that in the State of Montana we had 8391 youths participating, 1372 Elks participating and \$34,532 was spent on this aspect alone.

In addition, the Elks have been leaders in school scholarship programs for our youth. The Elks, nationwide, now spend more money in scholarship grants than

any other organization except the U. S. Government. This year the Elks National Foundation will be giving scholarships amounting to \$2,300,000.00. Montana benefits greatly from the Elks National Foundation. Last year we received from them \$37,300.00 for scholarships and a donation of \$22,362.00 to our major State Project. Since the inception of the National Foundation in 1928, Montana has received a total of \$584,248.95.

The Elks also have a State Project which is financed by a \$1.00 per capita dues, plus many other fund raising projects. Our first State Project, which we had for 15 years, was Speech and Hearing. We furnished Speech Therapists with automobiles who traveled to the schools throughout the State to work with students in the area of speech and hearing. In 1974, the Montana School System put into being a requirement that all schools have a Speech Therapist. With this action our Speech and Hearing Project achieved its goal.

Our present program is aid to small hospitals. Hospitals in the larger towns such as Billings, Great Falls, Helena, Butte and Missoula generally are able to raise funds for needed equipment. But we have many hospitals in smaller towns that are not able to buy needed equipment. This is where we help. Each year the smaller hospitals put in requests for specific equipment. These requests are evaluated and acted upon. Last year we had 38 requests and donated \$69,000.00. This year's requests will be acted on this week at our Mid-Winter Convention.

The Elks have also made a pledge "So Long as There are Veterans in our Hospitals the B P O E will never forget Them." This has been shown by the Montana Lodges in the work they have done for the Veteran's Hospitals at Fort Harrison, Miles City and Sheridan, Wyoming, as well as the Elks Home in Columbia Falls. It is a little known fact that the first hospitals in the nation for veterans were Elks hospitals and they were later donated to the U. S. Government.

Montana Elks donate more animal hides for work therapy to Veteran's Hospitals than any other State in the United States.

We feel that the Elks do as much for Veterans as most American Legion, U.F.W. and Amvets posts, and since we are a fraternal, non-profit, benevolent organization should have the same tax relief as they presently enjoy.

EDWARD C. BULLER - 1110 - 2nd ave So #4
PH. 761-0591 GREAT FALLS, 59405

(22 MOOSE LODGES)
MONTANA STATE MOOSE LODGES - 10,000 MEMBERS
(PLUS LADYS)

WORK DONE FOR CHARITABLE ORGANIZATION

HAND-CAP CHILD	\$10,680.00
BOY + GIRL SCOUT	
APPROX 150 CHILDREN PARTICIPATED	1,825.00
ARTHRITIS FOUNDATION	5,264.00
M. D. S.	3,341.00
CHILDREN RECEIVING HOME	100
	<hr/> 22,010.00

7,500 MAN HOURS DONATED
TO CHARITABLE ORGANIZATION
AT \$5.00 PER \$37,500.00

27,500
<hr/> 59,510.00

VISITOR'S REGISTER

HOUSE TAXATION COMMITTEE

BILL HOUSE BILL 27 -

DATE January 16, 1985

SPONSOR Representative Williams

[illegible]

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

WHEN TESTIFYING PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITOR'S REGISTER

HOUSE TAXATION COMMITTEE

BILL HOUSE BILL 30

DATE January 16,

SPONSOR Representative Williams

[illegible]

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VISITOR'S REGISTER

HOUSE TAXATION COMMITTEE

BILL HOUSE BILL 68

DATE January 16, 1985

SPONSOR Representative Hand

[illegible]

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

WHEN TESTIFYING PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.