

MINUTES OF THE MEETING  
TAXATION COMMITTEE  
MONTANA STATE  
HOUSE OF REPRESENTATIVES

February 4, 1985

The meeting of the Taxation Committee was called to order in room 312-1 of the state capitol at 9:08 a.m. by Chairman Gerry Devlin.

ROLL CALL: All members were present with the exception of Representative Keenan. Also present were Bob Person, Researcher for the Legislative Council, and Alice Omang, secretary.

CONSIDERATION OF HOUSE BILL NO. 469: Representative Carl Zabrocki, District 26, Miles City appeared before the committee as sponsor of House Bill No. 469. He said that this bill would let the county assessors appraise property after it was destroyed by fire or wind, or after it was torn down. He said that the problem right now is that by the constitution, the county assessors are not allowed to appraise the land. He showed the committee a picture of some destroyed property and said that this bill would help a situation such as this. He said that in a case like this, the taxes should be adjusted and that is what this bill would allow.

PROPOSERS: There were no proponents to House Bill No. 469.

OPPOSERS: Gregg Groepper, Administrator of the Property Assessment Division of the Department of Revenue, appeared before the committee as an opponent of House Bill No. 469. He said that the department could support this bill if it had one minor amendment. He passed around a copy to all committee members, stating how the constitution reads concerning this matter. (See Exhibit No. 1) He explained the current laws and section three of the constitution to the committee. He suggested an amendment to the committee on lines 12 through 15. He said that the original language should be left in the bill on line 14--"department of revenue." He said that if the bill is left in its present form, it has a constitutional problem.

There were no further opponents to House Bill No. 469.

QUESTIONS ON HOUSE BILL NO. 469: Representative Williams asked if under current statutes, there wasn't a provision

to do this now, as long as the Department of Revenue does the assessing or appraising. Mr. Groepper said that Representative Williams was correct. He said that the law on that right now is silent. It says that an adjustment should be made but it doesn't speak as to how to prorate it. Representative Williams then asked if the same thing could be done without this legislation, or does the bill need to be amended to put it in the manner that the Treasurer's prorate it. Mr. Groepper said that he thought the treasurer's association felt that they needed some direction about who should adjust the taxes and what type of percentage should be used.

Representative Gilbert asked Mr. Groepper if he would be willing to work with Representative Zabrocki in making an amendment to this bill. Mr. Groepper said that they would be willing to work together to make this bill more workable. Representative Gilbert then asked Mr. Groepper if he would have any objections to providing an immediate effective date. Mr. Groepper said that an amendment to that effect would not cause them any problems.

Representative Williams asked Representative Zabrocki if changing the title of the bill from the county assessors to the Department of Revenue, would change the affect of what the bill was trying to do. Representative Zabrocki said he felt that his bill had merit, and he said that in the area in which he lives he felt that the county assessor should be able to go out and appraise property. He said he felt that they needed something to remedy the tax problem immediately. Representative Williams said that he was still concerned about the unconstitutional part of the title - that of changing the responsibility from the Department of Revenue to the county assessor. Representative Zabrocki said that he felt something could be worked out, after doing further research.

There being no further questions from the committee, Chairman Devlin asked Representative Zabrocki to close. In closing, Representative Zabrocki said that he wanted to note to the committee that there is a problem, and he hopes it can be rectified.

It was noted by the Chairman, that if Representative Zabrocki would have the researcher work on this bill, the researcher could find a way to amend this bill so that it would accomplish its intent.

EXECUTIVE SESSION

DISPOSITION OF HOUSE BILL 319: Representative Iverson made a motion to table House Bill 319. Some committee discussion followed. A motion was made to reconsider a DO-NOT-PASS motion made in a previous session. The motion passed unanimously. Question was then called on Representative Iverson's TABLE motion. The motion carried unanimously.

DISPOSITION OF HOUSE BILL 105: Representative Devlin explained the amendments to the committee. Representative Sands moved the bill and the amendments. Committee discussion followed on the amendments.

Representative Williams said that he was going to oppose the bill even with the amendments, and explained his reasoning to the committee. He said that he had checked with the tax appeal board and he felt that they were jeopardizing the system with what they were trying to do here. He noted the case load and appeals that the tax board had since 1977: 1978--1,396 appeals; 1979--2,762 appeals, 1980--2,405 appeals; 1981--1,123 appeals; 1982--1,208 appeals; 1983--1,115 appeals; and 1984--371 appeals. He said he felt that when the case load was reasonable they did not have any trouble getting the work done and getting it out; but if they get over 2,000 cases again, he does not feel they will be able to follow the procedure.

Representative Switzer asked Representative Williams if he knew how many cases they handled and disposed of in that time period. He said that each case has to be handled separately. In 1984 they had 371 new appeals, but he did not know the status on those.

Representative Ellison said what bothers him is that they have all these backlog of cases and they don't know when to put in for more money so that they can get help with them.

Representative Iverson said his question is this. In the general section of the law providing for this act, are we allowing this to be done. If so, by staying with this amendment, we really have not done anything.

Representative Sands said he felt that this amendment needed some rewording, too. He said that it does make reference to the other sections, but it precludes some

people. He said he felt it could be handled in two ways. They could either set it aside for another day so that he could do further work on the amendments, or he could sit down and draft another amendment.

Representative Williams said that in answer to the question about the number of appeals that had been taken care of, he had some information from the office of budget and planning. He said that the state tax appeal board was unable to hear any appeals that dealt with residential and commercial property until the summer of 1984. To date less than 100 of more than 2000 appeals have been heard. These hearings will continue until fiscal year 1986, and additional funds must be set aside for expenses connected to this appeal system.

Chairman Devlin said that there was a question about the amount of funds they requested, and he said that they asked for a 20% increase to address the cases that might arise in the new appraisal cycle, and they were told to come in for supplemental funding.

Representative Devlin suggested that Representative Sands get together with Dave Bohyer, and work on the amendments. He said that they would then take action on it tomorrow.

Representative Sands then withdrew his DO-PASS-AS-AMENDED motion on House Bill 105.

DISPOSITION OF HOUSE BILL 151: Representative Raney noted that he had read a senate bill that was similar to this bill except that it raised the maximum tax liability from \$100 to \$200 instead of \$100 to \$800.

Representative Zabrocki made a DO-NOT-PASS motion on House Bill 151. Representative Zabrocki then withdrew his motion so that the amendments could be discussed.

Bob Person, researcher, explained the proposed amendments to the committee. (See Exhibit No. 2)

Representative Gilbert said he felt that these amendments changed the entire intent of the bill, and he said that he would have to speak against them.

Representative Raney said that he, too, opposed the amendments. He said that the initial intent of the bill was

to just raise the maximum tax liability from \$100 to \$300, and with these proposed amendments it was changing the entire intent. Representative Raney then made a DO-NOT-PASS motion on the amendments. Question was called on the motion and it carried unanimously.

Representative Switzer made a DO-PASS motion on House Bill 151. Some committee discussion followed. Question was called. The motion carried with the dissenting vote of Representative Zabrocki.

CONSIDERATION OF HOUSE BILL NO. 478: Representative Schye, District 18, Glasgow, appeared before the committee as sponsor of House Bill 478. He said that this bill was at the request of the Department of Revenue, and it was an act revising the penalty and interest provisions for failing, neglecting, or refusing to file oil and gas severance tax reports. He noted that this lowers the penalty.

PROPOSERS: Don Hoffman, representing the Department of Revenue, stated that they drafted this bill to clarify certain situations that occur with violators of the oil and gas severance tax returns in Montana. He said that the law presently reads that if a person fails to file a return on a timely basis, then they can assess penalty interest. He said that if a taxpayer files a return but makes no payment and the time has expired in which to file that return, then it is unclear if the department can assess a penalty in this situation. This bill clarifies that particular situation.

There were no further proponents, and no opponents.

QUESTIONS ON HOUSE BILL NO. 473: Representative Harp asked why the penalty had been 25%. Mr. Hoffman said that during the 1983 session, the administration of the oil and gas conservation tax was shifted to the Department of Revenue, and under the statutes that were on the books at that time, they had a 25% penalty. He said that their penalty for oil and gas severance tax at that time was 10%, and when they moved it over, it was just a matter of adopting the 25% penalty.

Representative Switzer referred to the new language on page three, section three, and asked Mr. Hoffman if he would "run through" the payment procedures with the committee, and also explain "reasonable cause" page three, lines 6 and 7.

Mr. Hoffman said that the Department presently has rules which would provide for reasonable cause. He said that as it is stated he is not sure of all that is considered reasonable cause, but he said that he could get that information back to Representative Switzer.

Representative Switzer then asked Mr. Hoffman to run through the procedure for collection. Mr. Hoffman said that if a taxpayer files a return and the payment did not come in at that time, they would then send a letter to the taxpayer advising them of the penalty and interest due. He said that under the severance tax act, he would then have an opportunity to submit to the department a reason for waiver of the tax. He said that if the taxpayer does not agree with the department, then he has a right to appeal to the tax appeal board.

Representative Switzer said that if the taxpayer went to the tax appeal board he may be delayed for a long period of time, so he wanted to know if the taxpayer himself handled the production records and gave the department the check, or do they collect that from the producer. He also wanted to know how involved the royalty was. Mr. Hoffman said that they require the operator of the property to report and pay the tax. He said that they are the ones responsible under the current law and that they are also the ones who would receive the assessment of the penalty and interest.

Representative Switzer asked if the royalty owner, should his payments be delayed, is obligated, even though it is the producer who should have made the return. Mr. Hoffman said no, it would involve the owner or operator of the property and that they would not attempt to collect it from any royalty owner.

Representative Raney then asked Mr. Hoffman who the people were, who are generally delinquent. Mr. Hoffman said that he really couldn't say for sure; that one of the problems they encounter here is the waiver allowance; and they first see if they are first time violators or frequent violators. He said that the delinquency rate is not very high.

Representative Ellison asked Mr. Hoffman if the interest stops if a case is appealed. Mr. Hoffman said that the interest continues to run if the tax remains unpaid.

Taxation Committee  
February 4, 1985  
Page Seven

Representative Switzer asked Mr. Hoffman if the windfall profit taxes had also been settled. Mr. Hoffman said that most of them had been taken care of.

Representative Switzer then asked Mr. Hoffman if their problem was with the producer or royalty owner. Mr. Hoffman said that in the case of the windfall profit, it wasn't a problem with either the producer or the owner, but it was the timing of implementing Senate Bill 413.

There being no further questions from the committee, Chairman Devlin asked Representative Schye to close. The hearing on House Bill 478 was then closed.

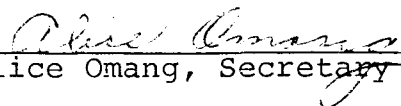
EXECUTIVE SESSION

DISPOSITION OF HOUSE BILL 478: Representative Harp made a DO-PASS motion on House Bill 478. Question was called and the motion carried unanimously.

Committee discussion followed concerning the status and amendments on other committee bills.

ADJOURNMENT: There being no further business before the committee, the meeting was adjourned at 10:20 a.m.

  
GERRY DEVLIN, Chairman

  
Alice Omang, Secretary

# DAILY ROLL CALL

HOUSE TAXATION

COMMITTEE

49th LEGISLATIVE SESSION -- 1985

Date February 4, 1985

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



# STANDING COMMITTEE REPORT

February 4, 1935

MR. SPEAKER

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 478

FIRST reading copy ( WHITE )  
color

AN ACT REVISING THE PENALTY AND INTEREST PROVISIONS  
FOR FAILING, NEGLECTING, OR REFUSING TO FILE OIL AND  
GAS SEVERANCE TAX REPORTS

Respectfully report as follows: That HOUSE Bill No. 478

DO PASS

# STANDING COMMITTEE REPORT

February 4, 19 85

MR. SPEAKER

We, your committee on TAXATION

having had under consideration HOUSE Bill No. 151

FIRST reading copy ( WHITE )  
color

AN ACT TO RAISE FROM \$100 TO \$800 THE MAXIMUM TAX  
LIABILITY TRIGGERING MANDATORY WAIVER OF THE REQUIREMENT  
FOR FILING A QUARTERLY SPECIAL FUELS TAX RETURN; AMENDING  
SECTION 15-70-325, MCA.

Respectfully report as follows: That HOUSE Bill No. 151

DO PASS

Exhibit 1  
2/4/85  
HB 469  
Groepper

**Cross-References**

Local and special legislation, Art. V, sec. 12, Mont. Const.

Taxation, Title 15.

**Constitutional Convention Transcript**

**Cross-References**

Adoption, Trans. 2937, 2938.

Committee report, Vol. II 579, 580, 582 through 584, 588, 945, 947, 951, 1065.

Cross-references, 1889 and 1972 Constitutions, Vol. II 582.

Debate — committee report, Trans. 1376 through 1378.

Debate — style and drafting report, Trans. 2217, 2926 through 2928.

Delegate proposals, Vol. I 95, 101, 114, 132, 306.

Final consideration, Trans. 2461, 2462.

Text as adopted, Vol. II 1097.

**Section 2. Tax power inalienable.** The power to tax shall never be surrendered, suspended, or contracted away.

**Constitutional Convention Transcript**

**Cross-References**

Adoption, Trans. 2937, 2938.

Committee report, Vol. II 579 through 581, 584, 588, 945, 947, 950, 951, 1065.

Cross-references, 1889 and 1972 Constitutions, Vol. II 581.

Debate — committee report, Trans. 1376, 1378, 1379, 1425, 1501.

Debate — style and drafting report, Trans. 2217, 2926 through 2928.

Delegate proposals, Vol. I 306.

Final consideration, Trans. 2462, 2463.

Text as adopted, Vol. II 1097.

**Section 3. Property tax administration.** The state shall appraise, assess, and equalize the valuation of all property which is to be taxed in the manner provided by law.

**Cross-References**

Department of Revenue, Title 2, ch. 15, part 13.

Tax administration, Title 15, ch. 1.

Property subject to taxation, Title 15, ch. 6.

Appraisal of property, Title 15, ch. 7.

Assessment procedure, Title 15, ch. 8.

Equalization, Title 15, ch. 9.

Centrally assessed property, Title 15, ch. 23.

Special property tax applications, Title 15, ch. 24.

**Constitutional Convention Transcript**

**Cross-References**

Adoption, Trans. 2937, 2938.

Committee report, Vol. II 579, 580, 582, 584, 588 through 591, 594, 945, 947, 950, 951, 1065.

Cross-references, 1889 and 1972 Constitutions, Vol. II 582.

Debate — committee report, Trans. 1376, 1379 through 1409, 1501, 2286, 2289.

Debate — style and drafting report, Trans. 2217 through 2219, 2926 through 2928.

Delegate proposals, Vol. I 129, 167, 174, 264, 265, 306, 307.

Final consideration, Trans. 2463, 2464.

Text as adopted, Vol. II 1097.

**Section 4. Equal valuation.** All taxing jurisdictions shall use the assessed valuation of property established by the state.

**Cross-References**

Assessment made by Department of Revenue basis for municipal taxation, 7-6-4409.

Appraisal of property, Title 15, ch. 7.

Assessment procedures, Title 15, ch. 8.

Equalization, Title 15, ch. 9.

Centrally assessed property, Title 15, ch. 23.

Special property tax applications, Title 15, ch. 24.

**Constitutional Convention Transcript**

**Cross-References**

Adoption, Trans. 2937, 2938.

Committee report, Vol. II 581, 582, 584, 589, 590, 945, 947, 950, 951, 1065.

Cross-references, 1889 and 1972 Constitutions, Vol. II 581.

Debate — committee report, Trans. 1376, 1409, 1410, 2153, 2289.

Debate — style and drafting report, Trans. 2218, 2219, 2926 through 2928.

Final consideration, Trans. 2464, 2465.

Text as adopted, Vol. II 1097.

**Section 5. Property tax exemptions.** (1) The legislature may exempt from taxation:

(a) Property of the United States, the state, counties, cities, towns, school districts, municipal corporations, and public libraries, but any private interest in such property may be taxed separately.

2

Exhibit 1  
2/4/85  
HB 469  
Gnoccafer

**Cross-References**

Local and special legislation, Art. V, sec. 12.  
Mont. Const.

Taxation, Title 15.

**Constitutional Convention Transcript**

**Cross-References**

Adoption, Trans. 2937, 2938.

Committee report, Vol. II 579, 580, 582  
through 584, 588, 945, 947, 951, 1065.

Cross-references, 1889 and 1972 Constitu-  
tions, Vol. II 582.

Debate — committee report, Trans. 1376  
through 1378.

Debate — style and drafting report, Trans.  
2217, 2926 through 2928.

Delegate proposals, Vol. I 95, 101, 114, 132,  
306.

Final consideration, Trans. 2461, 2462.

Text as adopted, Vol. II 1097.

**Section 2. Tax power inalienable.** The power to tax shall never be  
surrendered, suspended, or contracted away.

**Constitutional Convention Transcript**

**Cross-References**

Adoption, Trans. 2937, 2938.

Committee report, Vol. II 579 through 581,  
584, 588, 945, 947, 950, 951, 1065.

Cross-references, 1889 and 1972 Constitu-  
tions, Vol. II 581.

Debate — committee report, Trans. 1376,  
1378, 1379, 1425, 1501.

Debate — style and drafting report, Trans.  
2217, 2926 through 2928.

Delegate proposals, Vol. I 306.

Final consideration, Trans. 2462, 2463.

Text as adopted, Vol. II 1097.

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**Cross-References**

Department of Revenue, Title 2, ch. 15, part  
13.

Tax administration, Title 15, ch. 1.

Property subject to taxation, Title 15, ch. 6.

Appraisal of property, Title 15, ch. 7.

Assessment procedure, Title 15, ch. 8.

Equalization, Title 15, ch. 9.

Centrally assessed property, Title 15, ch. 23.

Special property tax applications, Title 15,  
ch. 24.

**Constitutional Convention Transcript**

**Cross-References**

Adoption, Trans. 2937, 2938.

Committee report, Vol. II 579, 580, 582, 584,  
588 through 591, 594, 945, 947, 950, 951, 1065.

Cross-references, 1889 and 1972 Constitu-  
tions, Vol. II 582.

Debate — committee report, Trans. 1376,  
1379 through 1409, 1501, 2286, 2289.

Debate — style and drafting report, Trans.  
2217 through 2219, 2926 through 2928.

Delegate proposals, Vol. I 129, 167, 174, 264,  
265, 306, 307.

Final consideration, Trans. 2463, 2464.

Text as adopted, Vol. II 1097.

**Section 4. Equal valuation.** All taxing jurisdictions shall use the  
assessed valuation of property established by the state.

**Cross-References**

Assessment made by Department of Revenue  
basis for municipal taxation, 7-6-4409.

Appraisal of property, Title 15, ch. 7.

Assessment procedures, Title 15, ch. 8.

Equalization, Title 15, ch. 9.

Centrally assessed property, Title 15, ch. 23.

Special property tax applications, Title 15,  
ch. 24.

**Constitutional Convention Transcript**

**Cross-References**

Adoption, Trans. 2937, 2938.

Committee report, Vol. II 581, 582, 584, 589,  
590, 945, 947, 950, 951, 1065.

Cross-references, 1889 and 1972 Constitu-  
tions, Vol. II 581.

Debate — committee report, Trans. 1376,  
1409, 1410, 2153, 2289.

Debate — style and drafting report, Trans.  
2218, 2219, 2926 through 2928.

Final consideration, Trans. 2464, 2465.

Text as adopted, Vol. II 1097.

**Section 5. Property tax exemptions.** (1) The legislature may  
exempt from taxation:

(a) Property of the United States, the state, counties, cities, towns, school  
districts, municipal corporations, and public libraries, but any private inter-  
est in such property may be taxed separately.

(1)

Exhibit 1  
3/4/85  
HB 469  
G. Cooper

**Cross-References**

Local and special legislation, Art. V, sec. 12, Mont. Const.

Taxation, Title 15.

**Constitutional Convention Transcript**

**Cross-References**

Adoption, Trans. 2937, 2938.

Committee report, Vol. II 579, 580, 582 through 584, 588, 945, 947, 951, 1065.

Cross-references, 1889 and 1972 Constitutions, Vol. II 582.

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Delegate proposals, Vol. I 95, 101, 114, 132, 306.

Final consideration, Trans. 2461, 2462.

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Committee report, Vol. II 579 through 581, 584, 588, 945, 947, 950, 951, 1065.

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Debate — committee report, Trans. 1376, 1378, 1379, 1425, 1501.

Debate — style and drafting report, Trans. 2217, 2926 through 2928.

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Final consideration, Trans. 2462, 2463.

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Department of Revenue, Title 2, ch. 15, part 13.

Tax administration, Title 15, ch. 1.

Property subject to taxation, Title 15, ch. 6.

Appraisal of property, Title 15, ch. 7.

Assessment procedure, Title 15, ch. 8.

Equalization, Title 15, ch. 9.

Centrally assessed property, Title 15, ch. 23.

Special property tax applications, Title 15, ch. 24.

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**Cross-References**

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Committee report, Vol. II 579, 580, 582, 584, 588 through 591, 594, 945, 947, 950, 951, 1065.

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Debate — style and drafting report, Trans. 2217 through 2219, 2926 through 2928.

Delegate proposals, Vol. I 129, 167, 174, 264, 265, 306, 307.

Final consideration, Trans. 2463, 2464.

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**Cross-References**

Assessment made by Department of Revenue basis for municipal taxation, 7-6-4409.

Appraisal of property, Title 15, ch. 7.

Assessment procedures, Title 15, ch. 8.

Equalization, Title 15, ch. 9.

Centrally assessed property, Title 15, ch. 23.

Special property tax applications, Title 15, ch. 24.

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Cross-references, 1889 and 1972 Constitutions, Vol. II 581.

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Debate — style and drafting report, Trans. 2218, 2219, 2926 through 2928.

Final consideration, Trans. 2464, 2465.

Text as adopted, Vol. II 1097.

**Section 5. Property tax exemptions.** (1) The legislature may exempt from taxation:

(a) Property of the United States, the state, counties, cities, towns, school districts, municipal corporations, and public libraries, but any private interest in such property may be taxed separately.

(1)

Exhibit #2  
2-4-1985  
H.B. #151

PROPOSED AMENDMENTS

House Bill No. 151  
Introduced Copy

1. Title, line 7.

Following: "RETURN;"

Insert: "EXTENDING THE WAIVER TO USER'S USING THE SPECIAL FUEL IN AN AGRICULTURAL USE; CLARIFYING THAT A PERSON GRANTED THE WAIVER MUST POST A BOND AND SPECIFYING THE AMOUNT OF THE BOND; AND"

Following: "AMENDING"

Strike: "SECTION"

Insert: "SECTIONS 15-70-304 AND"

2. Page 1, line 10.

Following: the enacting clause

Insert: "Section 1. Section 15-70-304, MCA, is amended to read:

"Section 15-70-304. Bonding, release of surety, and additional bond. (1) Except as herein provided, no special fuel dealer's license or special fuel user's permit shall be issued to any person or continued in force unless such person has furnished bond, as defined in 15-70-301 and in such form as the department may require, to secure its compliance with this part and the payment of any and all taxes, interest, and penalties due and to become due hereunder. Upon application, the department may waive the bond requirement of any resident special fuel user who establishes to the reasonable satisfaction of the department that the tax as herein provided is not delinquent or that interest or penalties are not accrued under the provisions of this part. Upon application, the department shall waive the bond requirement of any public contractor licensed under Title 15, chapter 50, who has posted a performance bond conditioned on payment of all lawful taxes with the contracting entity.

(2) The total amount of the bond or bonds required of any special fuel dealer shall be equivalent to twice his estimated monthly tax payments, the total amount of the bond or bonds required of any special fuel user described in 15-70-325(2)(a)(ii) shall be equal to his estimated annual tax payments, and the total amount of the bond or bonds required of any other special fuel user shall be equivalent to twice his estimated quarterly tax payments as hereinafter provided, determined in such manner as the department may deem proper; provided, however, that the total amount of the bond or bonds shall never be less than: (a) \$5,000 for any special fuel user awarded a contract in accordance with 15-70-321 ~~or less than;~~

(b) \$1,000 for any special fuel user described in 15-70-325(2)(a)(ii);

(c) \$500 for any other special fuel user and-not-less than ; or

(d) \$1,000 for a special fuel dealer."

Renumber: subsequent sections

3. Page 1, line 17.

Following: "(2)"

Insert: "(a)"

4. Page 1, line 19.

Following: "that"

Insert: ": (i)"

5. Page 1, line 20.

Following: "less"

Insert: "; or

(ii) such user's use of special fuel is an agricultural use as defined in 15-70-201.

(b) Each special fuel user, regardless of return filing period, must post a bond as provided in 15-70-304(2)."

## VISITORS' REGISTER

## TAXATION

COMMITTEE

BILL NO. HOUSE BILL 469

DATE February 4, 1985

SPONSOR REPRESENTATIVE ZABROCKI

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.



## TAXATION

BILL NO. HOUSE BILL 478

DATE February 4, 1985

SPONSOR REPRESENTATIVE SCHYE

[illegible]

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR WITNESS STATEMENT FORM

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.