MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

January 19, 1985

The tenth meeting of the Senate Taxation Committee was called to order by Chairman Thomas E. Towe at 8:05 am in Room 413-415 of the Capitol Building.

ROLL CALL: With Senator Severson excused all members of the committee were present.

FURTHER CONSIDERATION OF SB 48: Chairman Towe recognized Greg Groepper, Administrator of the Property Assessment Division, to discuss the fiscal note on SB 48. Mr. Groepper proceeded through the document explaining the Department's assumptions to the committee.

Questions from the committee were called for.

In response to a question from Senator Towe, Mr. Groepper said that additional depreciation is tempered with sales to arrive at market value.

Senator Goodover asked why some felt it urgent to decouple commercial and residential property. Senator Towe answered that if it was not done we would face law suits like the 34 percent cases; that commercial taxes would increase to subsidize residential taxes, and that annual appraisal made necessary by the railroad problems would be very costly if extended to residential property.

Senator Goodover then recited a list of business closures within the last two weeks. He said that the tax base is already being eroded and that decoupling would send further negative signals to businesses in Montana.

Consideration of the fiscal note continued. Senator McCallum was recognized and asked Dennis Burr of the Montana Taxpayers Association to give examples of the results of separating commercial and residential property tax. Mr. Burr said that decoupling would only perpetuate the inequities in which case the system could be left alone.

Senator Mazurek asked Mr. Groepper to return to the committee with estimates on the increased market value in the commercial and residential classifications. He said the consideration was whether there would be minimal impact at this time or set in place a system that would be fair from this point forward.

Dennis Burr said that commercial values creep up and thus, if decoupled, their classification rate would decline while the one for residential would go up. He said that would hurt main street businesses and likely be politically untenable.

Senator Brown asked Mr. Burr to comment on the issue of the 34 percent cases. Mr. Burr said those cases grew out of a manual disparity when the Department used a 1972 manual for residential and a 1976 manual for commercial property. The court ruled that the basis for a complaint, however, was the tax assessment itself, and not the date of the manuals used.

In response to a question by Senator Eck, Senator Towe said that if reappraisal is done every year and that if the categories are kept together, it would mean doing 500,000 separate appraisals rather than only 44,000.

Senator Towe discussed four bills on the same subject by Representative Rameriz. He also gave the committee additional amendments to SB 48.

Keith Anderson, President of the Montana Taxpayers Association, gave the committee a handout comparing taxation rates in different states (Exhibit 1).

MOTION: Senator Goodover moved that SB 48 be tabled until Representative Rameriz could give the committee more information on his bills in person.

Senator Mazurek spoke against the motion as unnecessary because Senator Towe had already told the committee there would be no votes on SB 48 at this time.

With Senator Goodover voting yes, Senator Severson excused and all other members voting no, the motion failed.

Senator Towe adjourned the meeting at 9 am.

Thomas E. Towe

Chairman

ROLL CALL

SENATE TAXATION COMMITTEE

49th Legislative Session -- 1985

Date 19 January 85

Location -- Room 413-415

Name Present Absent Excused

	Present	Absent	Excused
Senator Brown	✓		
Senator Eck	✓		
Senator Goodover	✓		
Senator Hager	✓		
Senator Halligan	✓		
Senator Hirsch	✓		
Senator Lybeck			
Senator Mazurek	✓		
Senator McCallum	✓		
Senator Neuman	✓		
Senator Severson		✓	
Senator Towe	✓		

DATE 19 January 85

COMMITTEE ON

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One	
			Support	Oppose
Gloria Paladichuk	Sidney			
D Van De Graaff	Montana Petroleum Assn -	SB 48		✓
Greg Jackson	Urban Coalition	SB 48	✓	
Pat Underwood	MT. Farm Bureau			

(Please leave prepared statement with Secretary)

Table 9
STATE SALES TAX COLLECTIONS
PER CAPITA -- FISCAL YEAR 1983
Montana - None

Rank	State	Amount	Rank	State	Amount
1	Hawaii	$587.61	26	Illinois	$208.43
2	Washington	570.69	27	Kansas	205.56
3	Nevada	413.39	28	Georgia	204.65
4	West Virginia	379.32	29	Maryland	201.00
5	Wyoming	369.74	30	New York	199.92
6	Connecticut	351.86	31	Pennsylvania	198.83
7	New Mexico	342.83	32	Colorado	198.33
8	Florida	312.19	33	Missouri	198.16
9	California	308.51	34	Iowa	196.59
10	Mississippi	294.31	35	Louisiana	190.89
11	Arizona	285.29	36	Kentucky	188.59
12	Indiana	277.94	37	Arkansas	187.92
13	Wisconsin	254.57	38	Ohio	186.54
14	Tennessee	251.28	39	Massachusetts	182.37
15	South Dakota	247.91	40	Idaho	167.24
16	Utah	241.72	41	Alabama	166.62
17	Minnesota	239.44	42	North Carolina	135.76
18	Maine	235.87	43	Virginia	130.01
19	Nebraska	223.30	44	Vermont	127.07
20	Rhode Island	222.46	45	Oklahoma	124.05
21	New Jersey	222.32	1	Alaska	None
22	Michigan	217.15	2	Delaware	None
23	North Dakota	215.26	3	Montana	None
24	South Carolina	211.88	4	New Hampshire	None
25	Texas	211.14	5	Oregon	None
			45	States Average	$235.43

The above table is for general sales taxes and does not include selective sales taxes that are paid in all states. Montana collected $134,730,000 or $16.49 per capita in selective sales taxes for fiscal year 1983 compared to $13.34 per capita for 1982.

Table 10
STATE SALES TAX COLLECTIONS
PER $1,000 OF PERSONAL INCOME -- FISCAL 1983
Montana - None

Rank	State	Amount	Rank	State	Amount
1	Hawaii	$ 51.92	26	Michigan	$ 19.73
2	Washington	50.01	27	Missouri	19.56
3	West Virginia	43.64	28	Alabama	19.34
4	New Mexico	38.39	29	Texas	19.03
5	Mississippi	38.38	30	Louisiana	18.98
6	Nevada	34.91	31	Idaho	18.98
7	Wyoming	30.62	32	Iowa	18.22
8	Florida	29.16	33	Pennsylvania	18.19
9	Arizona	29.05	34	Kansas	17.60
10	Tennessee	28.42	35	Ohio	17.40
11	Utah	28.38	36	Illinois	17.28
12	Indiana	27.78	37	New Jersey	17.05
13	Maine	26.37	38	Colorado	16.62
14	South Dakota	26.00	39	Maryland	16.57
15	Connecticut	25.47	40	New York	16.24
16	South Carolina	25.40	41	North Carolina	15.17
17	California	25.00	42	Massachusetts	15.05
18	Wisconsin	23.56	43	Vermont	13.60
19	Arkansas	22.52	44	Virginia	11.84
20	Georgia	21.71	45	Oklahoma	11.33
21	Minnesota	21.48	1	Alaska	None
22	Kentucky	21.38	2	Delaware	None
23	Nebraska	21.05	3	Montana	None
24	Rhode Island	20.67	4	New Hampshire	None
25	North Dakota	20.09	5	Oregon	None
			45	State Average	$ 21.43

The above table is for general sales taxes and does not include selective sales taxes that are paid in all states. Selective sales taxes amounted to $16.58 per $1,000 personal income in Montana for fiscal 1983 compared to $13.78 for 1982.

Table 11
CORPORATE INCOME TAX COLLECTIONS
PER CAPITA -- FISCAL YEAR 1983
Montana 25th Highest

Rank	State	Amount	Rank	State	Amount
1	Alaska	$555.95	26	Tennessee	$43.51
2	Massachusetts	114.56	27	Georgia	41.67
3	Connecticut	113.88	28	South Carolina	39.27
4	Michigan	110.74	29	Ohio	38.62
5	California	101.45	30	Arkansas	37.34
6	New Jersey	88.97	31	Florida	34.78
7	New Hampshire	77.12	32	Maryland	34.48
8	New York	75.79	33	Alabama	33.78
9	Louisiana	72.41	34	Virginia	33.01
10	Wisconsin	71.52	35	Nebraska	32.33
11	Pennsylvania	69.79	36	Idaho	31.46
12	Minnesota	61.29	37	Oklahoma	31.33
13	Kansas	58.29	38	Maine	28.83
14	Arizona	54.14	39	Mississippi	26.59
15	Illinois	52.58	40	Indiana	25.55
16	North Carolina	50.40	41	Missouri	23.87
17	Delaware	49.16	42	West Virginia	22.98
18	Vermont	48.38	43	Hawaii	21.53
19	Iowa	47.67	44	Utah	19.51
20	Oregon	47.00	45	Colorado	17.90
21	Kentucky	46.34	46	South Dakota	3.66
22	North Dakota	44.99	1	Nevada	None
23	Rhode Island	44.45	2	Texas	None
24	New Mexico	44.13	3	Washington	None
25	**Montana**	**43.85**	4	Wyoming	None
			46	State Average	$62.06

Mont.	Amount	Rank
1982	$56.71	16
1981	67.25	11
1980	57.97	17
1979	45.92	22
1978	37.00	27

Table 12
CORPORATE INCOME TAX COLLECTIONS
PER $1,000 OF PERSONAL INCOME -- FISCAL 1983
Montana 21st Highest

Rank	State	Amount	Rank	State	Amount
1	Alaska	$37.41	26	Illinois	$ 4.36
2	Michigan	10.06	27	Delaware	4.22
3	Massachusetts	9.45	28	North Dakota	4.20
4	Connecticut	8.24	29	Rhode Island	4.13
5	California	8.22	30	Alabama	3.92
6	New Hampshire	7.25	31	Ohio	3.60
7	Louisiana	7.20	32	Idaho	3.57
8	New Jersey	6.82	33	Mississippi	3.47
9	Wisconsin	6.62	34	Flordia	3.25
10	Pennsylvania	6.39	35	Maine	3.22
11	New York	6.16	36	Nebraska	3.05
12	North Carolina	5.63	37	Virginia	3.01
13	Arizona	5.51	38	Oklahoma	2.86
14	Minnisota	5.50	39	Maryland	2.84
15	Kentucky	5.25	40	West Virginia	2.64
16	Vermont	5.18	41	Indiana	2.55
17	Kansas	4.99	42	Missouri	2.36
18	New Mexico	4.94	43	Utah	2.29
19	Tennessee	4.92	44	Hawaii	1.90
20	South Carolina	4.71	45	Colorado	1.50
21	**MONTANA**	**4.67**	46	South Dakota	0.38
22	Oregon	4.57	1	Nevada	None
23	Arkansas	4.47	2	Texas	None
24	Iowa	4.42	3	Washington	None
25	Georgia	4.42	4	Wyoming	None
			46	State Average	$5.66

Mont.	Amount	Rank
1982	$5.98	13
1981	7.84	7
1980	7.55	13
1979	6.81	17
1978	6.27	25

Table 13
PER CAPITA STATE AND LOCAL EXPENDITURES
MONTANA AND U.S. AVERAGE -- FISCAL YEAR 1983

	Montana Rank	Montana Per Capita	U.S. Per Capita	Mont. as % of U.S.
Education				
Local Schools	3	$ 634.24	$ 482.71	131%
Higher Education	32	176.66	187.28	94%
Other Education	9	45.61	30.39	150%
Total Education	**6**	**856.51**	**700.38**	**82%**
Libraries	29	8.98	9.46	85%
Social Services				
Public Welfare	26	203.71	251.02	81%
Health & Hospitals	43	116.33	188.56	62%
Veterans' Services	9	.57	.32	178%
Transportation				
Highways	4	279.78	156.66	179%
Air Transportation	22	10.61	12.88	82%
Public Safety				
Police Protection	29	61.89	76.65	81%
Fire Protection	44	16.89	32.40	52%
Corrections	42	26.95	41.81	64%
Environment & Housing				
Sewage	43	31.75	48.03	66%
Housing & Urban Renewal	48	14.17	36.35	39%
Nat. Resources & Parks	5	113.16	64.67	175%
Government Administration				
Financial Admin.	3	63.93	37.56	170%
General Control	18	55.28	51.69	107%
Public Buildings	26	14.29	14.49	99%
Interest on Debt	20	120.74	103.15	117%
Other General Expend.	25	144.28	158.79	91%
Total	17	$2,138.91	$1,985.87	108%

Sources for Tables 1-13, U.S. Department of Commerce, Governmental Finances in 1982-83, GF 83 No. 5 and same series for previous years. Also, State Government Finances in 1982-83 & August 1984 Survey of Current Business, U.S. Department of Commerce.

MONTANA TAXPAYERS ASSOCIATION

The Montana Taxpayers Association is a non-profit, nonpolitical, statewide organization working for sound, efficient, solvent government at a price the people of Montana can afford and are willing to pay. MonTax is the only organization in the state devoting full time to executing a well planned property tax auditing and governmental research program. Citizens throughout the state concerned with the cost of government, support this vital work through voluntary memberships.

THE MONTANA TAXPAYERS ASSOCIATION

Acts to offset pressure groups contriving added government services, and costs, for their own particular benefit.

Audits county, city and public school property tax levies in Montana for legality and accuracy.

Provides assistance to association members, and to state and local officials, through factual studies of the cost of state and local government.

Provides expert legislative testimony on behalf of members on taxation and expenditure issues.

Has a Speakers Bureau and sponsors statewide tax seminars and meetings for Association members.

Issues a wide range of publications--hand books, membership bulletins and special tax studies.

EXHIBIT 1 -- SB 48
Senate Taxation Committee
January 19, 1985

HOW DOES MONTANA COMPARE?

1983

STATE AND LOCAL TAXES

Per Capita

Per $1,000 Personal Income

SINCE 1921
MONTAX

Montana Taxpayers Association

Fiscal Facts #20 - January 1985

Phone 406-442-2130

P.O. Box 4909, Helena, Montana 59604

Table 1
R CAPITA PERSONAL INCOME
CALENDAR YEAR 1983
Montana Ranks 37th*

Rank	State	Amount	Rank	State	Amount
1	Alaska	$17,194	27	Ohio	$11,216
2	D. C.	15,744	28	Nebraska	11,212
3	Connecticut	14,895	29	Missouri	10,969
4	New Jersey	14,122	30	Oklahoma	10,963
5	Massachusetts	13,264	31	Oregon	10,740
6	California	13,257	32	Iowa	10,705
7	Maryland	12,994	33	Arizona	10,656
8	New York	12,990	34	Indiana	10,476
9	Colorado	12,770	35	Georgia	10,379
10	Delaware	12,665	36	Louisiana	10,270
11	Nevada	12,451	37	Vermont	9,979
12	Illinois	12,405	38	**MONTANA**	9,949
13	Kansas	12,247	39	South Dakota	9,847
14	Washington	12,177	40	Maine	9,847
15	Virginia	12,116	41	North Carolina	9,787
16	Hawaii	12,114	42	New Mexico	9,640
17	New Hampshire	12,021	43	Idaho	9,555
18	Minnesota	11,913	44	Tennessee	9,549
19	Wyoming	11,911	45	Kentucky	9,397
20	Texas	11,685	46	Alabama	9,242
21	Rhode Island	11,670	47	South Carolina	9,187
22	North Dakota	11,666	48	West Virginia	9,159
23	Florida	11,593	49	Utah	8,993
24	Michigan	11,466	50	Arkansas	8,967
25	Pennsylvania	11,448	51	Mississippi	8,098
26	Wisconsin	11,352		U.S. Average	$11,658

Mont.	Amount	Rank*
1982	$9,580	37
1981	9,410	34
1980	8,536	34
1979	7,684	34
1978	6,755	36

* Excluding D. C.

Table 2
PERCENTAGE OF PERSONAL INCOME REMAINING
AFTER STATE & LOCAL TAXES, "POPIRASALT"--1983
Montana Ranks 43rd

Rank	State	Amount	Rank	State	Amount
1	New Hampshire	92.09%	27	Pennsylvania	89.79%
2	Florida	91.65%	28	Nebraska	89.78%
3	Tennessee	91.59%	29	Louisiana	89.77%
4	Missouri	91.51%	30	Oklahoma	89.76%
5	Arkansas	91.41%	31	New Jersey	89.69%
6	Indiana	91.36%	32	Maryland	89.61%
7	Alabama	91.28%	33	W. Virginia	89.40%
8	Texas	91.12%	34	Utah	89.30%
9	Virginia	90.97%	35	Washington	89.28%
10	Colorado	90.87%	36	Massachusetts	89.26%
11	Idaho	90.84%	37	New Mexico	89.20%
12	Kansas	90.78%	38	Iowa	89.06%
13	S. Dakota	90.72%	39	Maine	89.01%
14	Georgia	90.62%	40	Rhode Island	88.90%
15	N. Carolina	90.69%	41	Vermont	88.60%
16	N. Dakota	90.57%	42	Oregon	88.56%
17	Kentucky	90.55%	43	**MONTANA**	**88.15%**
18	Mississippi	90.50%	44	Michigan	88.05%
19	S. Carolina	90.44%	45	Hawaii	87.97%
20	Connecticut	90.43%	46	Minnesota	87.67%
21	Nevada	90.25%	47	Wisconsin	87.45%
22	Ohio	90.19%	48	New York	85.46%
23	Arizona	90.01%	49	Wyoming	79.49%
24	Delaware	89.95%	50	Alaska	71.46%
25	California	89.92%			
26	Delaware	89.64%			

Mont.	Amount	Rank
1982	87.20%	47
1981	88.30%	44
1980	88.29%	44
1979	88.29%	41
1978	87.91%	40

Table 3
STATE AND LOCAL TAX COLLECTIONS
PER CAPITA--FISCAL YEAR 1983
Montana Ranks 19th*

Rank	State	Amount	Rank	State	Amount
1	Alaska	$4,907.74	27	Oklahoma	$1,123.17
2	Wyoming	2,443.48	28	North Dakota	1,100.34
3	D. C.	2,132.43	29	Ohio	1,100.03
4	New York	1,889.21	30	Virginia	1,094.43
5	Minnesota	1,473.41	31	Maine	1,082.03
6	Hawaii	1,457.05	32	Arizona	1,064.28
7	New Jersey	1,456.72	33	Louisiana	1,050.77
8	Connecticut	1,433.58	34	New Mexico	1,041.01
9	Wisconsin	1,424.60	35	Texas	1,032.50
10	Massachusetts	1,424.51	36	Georgia	973.14
11	Michigan	1,370.35	37	West Virginia	971.66
12	Maryland	1,349.85	38	Florida	967.64
13	California	1,336.90	39	Utah	962.60
14	Washington	1,305.83	40	New Hampshire	950.52
15	Rhode Island	1,294.91	41	Missouri	930.95
16	Delaware	1,272.81	42	South Dakota	913.61
17	Illinois	1,255.27	43	North Carolina	911.29
18	Oregon	1,228.55	44	Indiana	905.31
19	Nevada	1,214.03	45	Kentucky	888.22
20	**MONTANA**	**1,178.90**	46	South Carolina	878.41
21	Iowa	1,171.15	47	Idaho	874.83
22	Pennsylvania	1,169.16	48	Alabama	806.40
23	Colorado	1,166.30	49	Tennessee	803.91
24	Nebraska	1,146.39	50	Arkansas	770.66
25	Vermont	1,138.10	51	Mississippi	769.46
26	Kansas	1,128.79		U. S. Average	$1,216.27

Mont.	Amount	Rank
1982	$1,226.70	14
1981	1,101.15	17
1980	999.69	16
1979	900.23	23
1978	817.00	23

* Excludes Dist. of Col.

Table 4
STATE AND LOCAL TAX COLLECTIONS
PER $1,000 OF PERSONAL INCOME -- FISCAL 1983
Montana 7th Highest*

Rank	State	Amount	Rank	State	Amount
1	Alaska	$330.26	27	South Carolina	105.29
2	Wyoming	202.34	28	Louisiana	104.48
3	New York	153.49	29	Illinois	104.09
4	Dist. of Col.	144.62	30	Connecticut	103.77
5	Minnesota	132.21	31	Georgia	103.23
6	Wisconsin	131.83	32	North Dakota	102.68
7	Hawaii	128.73	33	Ohio	102.60
8	**MONTANA**	**125.53**	34	Oklahoma	102.56
9	Michigan	124.52	35	Nevada	102.51
10	Vermont	121.77	36	North Carolina	101.83
11	Maine	120.99	37	Kentucky	100.69
12	Rhode Island	120.32	38	Mississippi	100.33
13	Oregon	119.48	39	Virginia	99.70
14	Massachusetts	117.56	40	Idaho	99.27
15	New Mexico	116.58	41	Colorado	97.75
16	Washington	114.42	42	Kansas	96.64
17	Utah	113.03	43	South Dakota	95.81
18	West Virginia	111.80	44	Alabama	93.62
19	New Jersey	111.74	45	Texas	93.04
20	Maryland	111.31	46	Arkansas	92.34
21	Delaware	109.18	47	Missouri	91.90
22	Iowa	108.53	48	Tennessee	90.93
23	Arizona	108.37	49	Indiana	90.48
24	California	108.32	50	Florida	90.39
25	Nebraska	108.08	51	New Hampshire	89.35
26	Pennsylvania	106.99		U. S. Average	$110.67

Mont.	Amount	Rank
1982	$129.45	5
1981	128.68	7
1980	130.26	7
1979	133.53	10
1978	137.58	11

*Excludes Dist. of Col.

Table 5
STATE AND LOCAL PROPERTY TAX COLLECTIONS
PER CAPITA -- FISCAL YEAR 1983
Montana 8th Highest*

Rank	State	Amount	Rank	State	Amount
1	Wyoming	$1,006.90	27	California	346.80
2	Alaska	838.11	28	Florida	331.80
3	New Jersey	634.55	29	Virginia	323.88
4	Connecticut	617.18	30	North Dakota	317.75
5	New York	608.72	31	Arizona	315.69
6	New Hampshire	603.84	32	Pennsylvania	314.44
7	Dist. of Col.	588.13	33	Indiana	313.28
8	Michigan	570.70	34	Utah	280.76
9	**MONTANA**	**559.69**	35	Hawaii	268.74
10	Rhode Island	537.30	36	Georgia	266.28
11	Wisconsin	536.36	37	Missouri	243.77
12	Massachusetts	523.31	38	Idaho	238.24
13	Ogegon	506.83	39	Nevada	233.76
14	Illinois	477.30	40	South Carolina	215.49
15	Nebraska	475.67	41	North Carolina	213.10
16	Iowa	469.23	42	Tennessee	206.07
17	Vermont	451.64	43	Oklahoma	188.53
18	Kansas	445.69	44	Delaware	186.67
19	Minnesota	413.11	45	West Virginia	180.42
20	Maine	409.48	46	Mississippi	165.15
21	Colorado	407.91	47	Arkansas	161.89
22	South Dakota	389.05	48	Kentucky	160.02
23	Texas	380.58	49	Louisiana	147.23
24	Washington	378.96	50	New Mexico	144.00
25	Ohio	354.87	51	Alabama	99.16
26	Maryland	353.73		U. S. Average	$381.46

Mont.	Amount	Rank
1982	$581.72	4
1981	529.98	6
1980	455.27	7
1979	408.23	8
1978	393.15	9

*Excludes Dist. of Col.

Table 6
STATE AND LOCAL PROPERTY TAX COLLECTIONS
PER $1,000 OF PERSONAL INCOME -- FISCAL 1983
Montana 2nd Highest

Rank	State	Amount	Rank	State	Amount
1	Wyoming	$ 83.38	27	Arizona	$ 32.14
2	**MONTANA**	**59.59**	28	Indiana	31.31
3	New Hampshire	56.76	29	Florida	31.00
4	Alaska	56.40	30	North Dakota	29.65
5	Michigan	51.86	31	Virginia	29.51
6	Rhode Island	49.92	32	Maryland	29.17
7	Wisconsin	49.63	33	Pennsylvania	28.78
8	New York	49.45	34	Georgia	28.25
9	Oregon	49.29	35	California	28.10
10	New Jersey	48.67	36	Idaho	27.03
11	Vermont	48.32	37	South Carolina	25.83
12	Maine	45.79	38	Missouri	24.07
13	Nebraska	44.85	39	North Carolina	23.81
14	Connecticut	44.68	40	Hawaii	23.74
15	Iowa	43.49	41	Tennessee	23.31
16	Massachusetts	43.19	42	Mississippi	21.54
17	South Dakota	40.80	43	West Virginia	20.76
18	Dist. of Columbia	39.89	44	Nevada	19.74
19	Illinois	39.58	45	Arkansas	19.40
20	Kansas	38.16	46	Kentucky	18.14
21	Minnesota	37.07	47	Oklahoma	17.21
22	Texas	34.30	48	New Mexico	16.13
23	Colorado	34.19	49	Delaware	16.01
24	Washington	33.21	50	Louisiana	14.64
25	Ohio	33.10	51	Alabama	11.51
26	Utah	32.97		U. S. Average	$ 34.71

Mont.	Amount	Rank
1982	$61.39	3
1981	61.47	2
1980	59.32	3
1979	60.55	4
1978	66.21	3

Table [illegible]7
STATE INDIVIDUA[illegible] TAX COLLECTIONS
PER CAPITA - [illegible]L YEAR 1983
Montana [illegible]h Highest

Rank	State	Amount	Rank	State	Amount
1	Delaware	$518.13	26	**MONTANA**	**$185.78**
2	Minnesota	477.31	27	Ohio	183.52
3	New York	468.43	28	Missouri	178.12
4	Oregon	443.93	29	Nebraska	175.74
5	Massachusetts	428.69	30	Kentucky	174.25
6	Wisconsin	364.99	31	Pennsylvania	171.88
7	Hawaii	339.21	32	Arkansas	166.81
8	Maryland	338.91	33	Arizona	162.24
9	California	303.85	34	West Virginia	158.06
10	Michigan	283.06	35	Indiana	149.52
11	Virginia	279.13	36	Alabama	140.54
12	Rhode Island	273.44	37	Mississippi	77.74
13	North Carolina	254.87	38	Connecticut	56.89
14	Iowa	249.27	39	North Dakota	51.67
15	Georgia	234.14	40	Louisiana	51.66
16	Idaho	226.26	41	New Hampshire	17.44
17	South Carolina	220.24	42	New Mexico	11.88
18	Kansas	218.83	43	Tennessee	11.13
19	Vermont	216.71	44	Alaska	3.22
20	Utah	213.60	1	Florida	None
21	Colorado	208.82	2	Nevada	None
22	Maine	205.88	3	South Dakota	None
23	Oklahoma	197.45	4	Texas	None
24	New Jersey	192.85	5	Washington	None
25	Illinois	191.60	6	Wyoming	None
			44	State Average	$248.26

Mont.	Amount	Rank
1982	$182.72	25
1981	185.63	19
1980	171.55	16
1979	180.13	14
1978	157.48	14

Table 8
STATE INDIVIDUAL INCOME TAX COLLECTIONS
PER $1,000 OF PERSONAL INCOME -- FISCAL 1983
Montana 22nd Highest

Rank	State	Amount	Rank	State	Amount
1	Delaware	$44.44	26	Oklahoma	18.03
2	Oregon	43.17	27	Missouri	17.58
3	Minnesota	42.83	28	Colorado	17.50
4	New York	38.06	29	Ohio	17.12
5	Massachusetts	35.38	30	Nebraska	16.57
6	Wisconsin	33.78	31	Arizona	16.52
7	Hawaii	29.97	32	Alabama	16.32
8	North Carolina	28.48	33	Illinois	15.89
9	Maryland	27.95	34	Pennsylvania	15.73
10	South Carolina	26.40	35	Indiana	14.94
11	Michigan	25.72	36	New Jersey	14.79
12	Idaho	25.67	37	Mississippi	10.14
13	Virginia	25.43	38	Louisiana	5.14
14	Rhode Island	25.41	39	North Dakota	4.82
15	Utah	25.08	40	Connecticut	4.12
16	Georgia	24.84	41	New Hampshire	1.64
17	California	24.62	42	New Mexico	1.33
18	Vermont	23.19	43	Tennessee	1.26
19	Iowa	23.10	44	Alaska	0.22
20	Maine	23.02	1	Florida	None
21	Arkansas	19.99	2	Nevada	None
22	**MONTANA**	**19.78**	3	South Dakota	None
23	Kentucky	19.75	4	Texas	None
24	Kansas	18.73	5	Washington	None
25	West Virginia	18.19	6	Wyoming	None
			44	State Average	$22.62

Mont.	Amount	Rank
1982	$19.28	23
1981	21.69	19
1980	22.35	17
1979	26.72	10
1978	26.52	12