

MINUTES OF THE MEETING
TAXATION COMMITTEE
SECOND SPECIAL 49TH LEGISLATIVE SESSION
HOUSE OF REPRESENTATIVES

March 28, 1986

The third meeting of the taxation committee was called to order in room 312-1 by chairman Gerry Devlin at 3:40 p.m.

ROLL CALL: All members were present as were Dave Bohyer, legislative researcher for the legislative council, and Alice Omang, secretary.

CONSIDERATION OF SENATE BILL 10: Senator Towe, senate district 46, advised the committee, at the present time, the present law allows a taxpayer to protest his taxes at the county level and they cannot protest their taxes at the state level and have those taxes placed in escrow. He explained that all the protested amount has to go in escrow and if a large taxpayer owed \$100,000.00 and only wanted to protest \$100.00, at the present time, the whole \$100,000.00 goes into escrow. He stated that this bill says that when a taxpayer protests his taxes, he must designate which taxes are genuinely in contest and then only that amount is placed in escrow; secondly, in no event, can the amount be more than 50% of the total tax bill.

He handed out to the committee exhibit 1, which says that the average Montanan has to wonder if all a corporate taxpayer has to do to get its taxes lowered is to threaten to protest his taxes. He admitted that this will specifically affect the Burlington Northern.

He distributed to the committee copies of proposed amendments to this bill. See exhibit 2. He explained that amendment 4 would change the wording to "that the taxpayer would reasonably expect to recover in a proceeding".

PROPONENTS: Martha McGee, the treasurer for Lewis and Clark County, testified that this is a good bill and they can work with it. She felt that it would give the counties a great deal more flexibility.

Jim Campbell, a county commissioner for Lewis and Clark County, and representing the Montana Association of

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Counties, testified that this has been a real problem in some counties and this allows protection for the person who wants to protest his taxes and also protects the governments.

Representative Williams, house district 85, rose in strong support of this bill. He thought it was an excellent piece of legislation and long overdue for the protection of local governments.

There were no further proponents.

OPPONENTS: Les Loble, representing Northwest Airlines, stated that he represents the airline that protested 100% of its tax. He explained that they were somewhat frantic at the end of the year and they just filed them under protest and did not analyze them. He informed the committee that in the counties in which they filed a protest (seven), there was not one that came and said that they protested too much and they are crippling our operation. He believes that if the taxing jurisdiction felt that the amount of protest was too much, then all it would have to do is make a motion in court and the taxpayer would have to demonstrate that he was right.

Stan Kaleczyc, representing the Burlington Northern, testified that when there is litigation in federal court, under the 4R act, they are asking the judge for an injunction against the payment of illegal taxes; the judge asks how much of that tax is illegal, in which case, you have to represent how much you think is an illegal tax; and you pay to the county or the taxing jurisdiction the amount that is not in dispute and the rest goes in escrow.

Keith Anderson, president of the Montana Taxpayers' Association, stated that this makes it possible for a taxing jurisdiction to spend 50% of the property taxes paid under protest; and if the taxpayer wins the lawsuit, this bill allows the taxing jurisdiction to levy a special tax or to bond the district to pay off the obligation. He contended that this makes it possible

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for public officials to spend money that might never belong to the taxing jurisdiction.

There were no further opponents.

QUESTIONS ON SENATE BILL 10: Representative Keenan asked which taxpayers are they talking about with this 50% level.

Senator Towe responded that he understands in talking with Greg Groepper that as long as he has been in the department, he has never seen any but the three - the Bonneville Power, Burlington Northern and the airlines.

Representative Keenan questioned if he would interpret that this piece of legislation does not affect all the other taxpayers.

Senator Towe answered that they protested or held up more, but they never recovered more than 50% so the 50% that is placed in escrow would cover everybody.

Chairman Devlin commented that being the revenue oversight committee has undertaken to look at these figures, he is surprised that he would bring this bill in rather than wait until they could gather the information that he feels is necessary to make an intelligent determination.

Senator Towe replied that the committee has been going a little slow, this is just a small part of what they need to do and maybe it should be 75%. He contended that it has now become critical and there is a strong possibility that the Burlington Northern will protest their taxes and they have to have something that will protect local governments.

Chairman Devlin asked if his reason was because of the railroad.

Senator Towe responded that that is a possibility.

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Representative Koehnke asked if he understood that Mr. Kaleczyc said that they only hold out the part of the taxes that they protest and not all of it.

Senator Towe replied that in talking to some of the treasurers, he finds that it is not always very easy because the treasurers will say, "Are you protesting the whole amount?" and they say, "I'm protesting my taxes." He contended that this gives them a real mechanism to find out what is the exact amount that is to be protested. In the matter of Burlington Northern, he continued, there is the possibility that the judge might impound funds anyway, but he felt that when they get to that point, less than half will be in dispute.

Representative Sands said he was concerned that this is an improper delegation of authority - you have a scheme here to specify how much will go into a protest fund and then you say, if the county commissioners don't like it, then by resolution, they can change it and he did not feel that this was a reasonable way to approach this.

Senator Towe responded that he did not have that in the original bill, but someone called it to his attention; and if he thought there was a problem, he would not mind them putting in additional language.

Representative Asay asked if there were a shortage in the fund and it shows that it was improperly handled, would that be made up and how.

Senator Towe replied that is provided for on page 5, lines 13 through 22, and that is what Mr. Anderson doesn't like. He indicated that there is that possibility and his answer is that you simply go to what they presently have for a collection on a judgment.

Representative Asay asked if this could not result in an increase in taxes for a taxpayer.

Senator Towe acknowledged that it could, but it also provides for considerably less taxes in the year of protest, so it should wash out.

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Representative Harp asked if this bill should pass, allowing the governments to spend up to one-half of those funds; and it came out later that there was a judgment against the state, and local governments had to pick up the bill, would local governments be able to do that in a one-year period of time. He said that his concern is that if there is a protest over a period of time, he feels that you have to give local governments some time to repay.

Gordon Morris, executive director for the Montana association of counties, replied that it would be his assumption that if Burlington Northern wanted to file a protest, it would be moved into a federal court and the federal district court would take responsibility for the amount of money paid in protest. He advised that he supports the bill.

Representative Ellison suggested that if he is going to limit this to 50%, why doesn't he (Towe) give the taxpayer the right to protest more than that - he indicated that he hates having these counties spend money that does not belong to them and then not be able to pay it back.

Senator Towe replied that is probably a pretty good idea and he felt there was some merit to that, as this would leave the discretion to the county commissioners.

Representative Patterson questioned what happens if a taxpayer pays under protest for two consecutive years and the county commissioners approve to spend 50% of the money, then after a two-year period, they get their case resolved and the taxpayer gets back his money - does the county have to pay back all that money the first year.

Senator Towe responded with the exception of the Bon-neville Power, this has never happened that more than half was ever required to be paid back so the amount in protest should be sufficient. He continued, if it

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is not sufficient, and that is a theoretical possibility, there are procedures for enforcing a judgment, which are contained on page 5 and they are quite adequate.

There were no further questions.

Senator Towe said that this is a good bill and is long overdue and it solves a problem that has been out there for a long time.

The hearing on this bill was closed.

CONSIDERATION OF SENATE BILL 11: Senator Towe distributed some copies of proposed amendments. See exhibit 3. He advised that this bill ratifies an agreement between the airlines and the department of revenue. He stated that the airlines separately negotiated with the department, agreeing to settle all back years which are presently being litigated at 12%, and this agree to pay 12% for the next five years and there will be no adjustment factor. They also agreed to not protest, he continued, and if they don't settle the railroad issue, they have to take airlines out of class 15 and put them in a new class - class 17.

PROPOSERS: Les Loble, representing Northwest Airlines, Inc., stated that all four bills provided that once they were beyond the settlement period, the amount of percentage tax rate would be 12% or less according to the formula. He advised that Senator VanValkenburg's bill sunsets that and he admitted that there was a lot of animosity between his client and the department of revenue between 1982 and 1985 and they have now established a good relationship. He wondered why they should not make it automatic and let things go on if people want them to go on. He exclaimed that he loved the railroads being in a different classification.

There were no further proponents.

OPPOSERS: There were none.

QUESTIONS ON SENATE BILL 11: Chairman Devlin asked if this bill locks them in until 1990.

Senator Towe responded that the legislature can change its mind any time it chooses, but this ratifies the settlement agreement, which locks them in until 1990 if they don't want to interrupt that agreement.

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Chairman Devlin asked if it says in the bill that the legislature could change its mind and this would release them from the agreement.

Senator Towe answered that it does not, but the agreement says that.

Chairman Devlin asked if this bill refers to the agreement.

Senator Towe responded that it doesn't need to.

Mr. Loble clarified that the agreement says that if the legislature in this session passes a 12% cap, then they will pay 12% rate for the next five years irrespective of what the legislature does after that. He indicated that if, in the next session, the legislature says they are going to make it 15% or they are going to make it 10%, they (the airlines) cannot take advantage of the 10% nor can they protest the 15%.

Representative Harp asked Mr. Groepper if airlines and railroads were not in class 15.

Gregg Groepper, administrator of the property assessment division of the department of revenue, replied that that is correct.

Representative Harp said now what we are going to do is move the airlines to class 17 and leave the railroads by themselves and he asked if he felt that there was a potential for litigation just on that move - pulling out similar property away from each other.

Mr. Groepper answered that, in all honesty, he feels that anything the legislature does is subject to litigation and he thinks that the railroads have made it pretty clear that, if Senator VanValkenburg's bill does not pass, they are going to be litigating.

Representative Switzer asked if this was not one of the hassles previously when the railroad disputed the

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fact that they could be put in a class by themselves and all other commercial and industrial property was in a different class.

Mr. Groepper replied that one of the problems he recalls that the revenue oversight committee had was the issue of fractional tax rates - multiple properties in one class at different tax rates. He said he thought the bill that put all the utilities' properties at the same rate was a good bill because it ended that argument about discrimination within a class. He felt that, if you are going to have a different tax rate for the airlines than you are for the railroads, then under Montana law, it is appropriate to put them in a different class.

Representative Gilbert asked if this is like divide and conquer.

Mr. Groepper replied that he thinks it is a reflection that the constitution provides for equal treatment; and some supreme court cases have determined that it is appropriate for the legislature to tax things at different rates, which basically sanctifies our multiple classification system, but within the classification system, the sumpreme court says they have the responsibility to tax property in that classification in the same manner.

Representative Gilbert stated that what they have here is two different entities in one class - one entity is protesting the right of the other to settle in an agreement in order to fall under the scheme of providing another class, in order to make the tax fair.

Mr. Groepper responded that if he understood Senator Towe's testimony, what he is trying to do is ratify the airline's agreement, but he is uncomfortable with the railroad agreement, so this is his solution to accomplish that. He informed the committee that if this is the wish of the committee to accomplish this, than this method is better than leaving both properties in the same class with two different tax rates.

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Representative Keenan asked if Representative William's bill passed this special session, would they need this bill.

Mr. Groepper answered that which bill they need is a matter of legislative determination, but if they are taxed at the same rate, they would still be in the same class.

Representative Sands asked if it is not almost a violation of the 4Rs act by taxing railroads at 14.4% and airlines at 12%.

Mr. Groepper replied that the airlines are guaranteed non-discriminatory property tax treatment under a different piece of legislation and the language of that act is similar to the 4Rs act. He explained that what the 4Rs act requires is that the railroads be taxed at a rate no greater than all other commercial and industrial property. He said he would expect that it could be argued that you would be complying with what the 4R act required if you looked at the railroad rate along with the rates for all other industrial and commercial property.

Representative Sands asked the same question of Senator Towe.

Senator Towe responded, "Absolutely, not." He stated that they may try to raise that issue, but he can see no merit to that at all, because the 4Rs act says railroad and nothing else. He advised that the only way to determine whether railroads are being taxed properly is to average all the other property in the state; and their formula does that for railroads. When you pull the airlines out and put them in the formula, then this is averaged and compared to the railroads, he continued, and when they get to that average - if it is 20% or whatever, it does not make any difference. The question is what is the average, he concluded.

There were no further questions.

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Senator Towe emphasized that he does not see there is an issue that the railroads can argue if this bill passes - the average of the total properties (industrial and commercial) is included in the formula and that is all part of the 4Rs act. He concluded that if the legislature does not pass this, they will be back in court and they will have to go over this all over again.

The hearing on this bill was closed.

EXECUTIVE SESSION

DISPOSITION OF SENATE BILL 11: Representative Williams moved that this bill DO PASS. Representative Williams moved the adoption of the amendments. The motion carried unanimously.

Representative Harp said that if this legislature wants to do something as far as class 15 is concerned, they have the tool to do it in HB 15 and it is still alive. He did not feel that they should continue to take another case for litigation by separating two similar properties (transportation) to solve a very small part of the overall problem.

Representative Keenan noted that Mr. Kaleczyc indicated that if they passed Representative William's bill, they would be going to court and she just doesn't see the logic there.

Representative Harp said that he thought that if they were to put them both in class 15 at a 12% tax rate, they are doing the same thing in this bill by moving them to class 17 and they would take care of the airlines regardless of what the railroads would do today.

Representative Keenan pointed out that here they are again at the end of a session playing politics with this Burlington Northern business. She stated that if they have a taxpayer who comes in and has negotiated in good faith, who has worked with the department of revenue and is asking us to do something in good faith, she sees nothing wrong with this.

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Representative Raney indicated that he was fed up with trying to solve the railroad problem and he could go along with resurrecting Representative William's bill and cap it at 12%, but if they do that, are they still taking care of the airlines.

Representative Raney asked if they could ask this of the airlines and there was no objection.

Mr. Loble responded that if Representative William's bill was resurrected, this would solve their problem and Representative Peck's bill would also solve their problem. He explained that this bill also solves their problem and if this bill gets through and if the governor's bill gets through, this is meshed with the governor's bill so anything in the governor's bill which applies to the airlines is void. He emphasized that this is safe protection for the airlines so they are not always ground under the wheels of Burlington Northern.

Representative Williams exclaimed that a bird in the hand is worth two in the bush and the committee better take a good hard look at it.

A vote was taken on the DO PASS motion and the motion carried with Representative Gilbert, Representative Cohen, and Representative Harp voting no.

DISPOSITION OF SENATE BILL 10: Representative Ream moved adoption of the amendments. The motion carried with Representative Zabrocki voting no.

Mr. Bohyer explained an amendment proposed by Representative Ellison, in which he would like to have the person paying the taxes under protest to be able to go before a court or the county commissioners and present evidence why he should be able to have more than one-half of the amount of the protest deposited in the protest fund to secure his interest in what he considers his money.

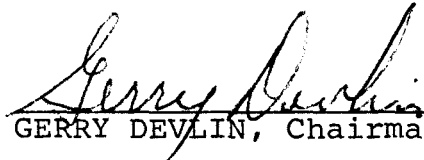
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Representative Ellison explained that what he was trying to get at were those like the power lines, wherein they might protest all of their taxes and this might drag on for four or five years and the taxing jurisdiction has been able to spend 50% of that for five years, and if they ended up getting the whole 100%, it would bankrupt that county.

There was considerable discussion and confusion on the proposed amendment and eventually Representative Ellison withdrew his motion.

Representative Asay moved that this bill be TABLED. The motion carried with 11 voting aye and 9 voting no. See roll call vote.

ADJOURNMENT: There being no further business, the meeting adjourned at 5:25 p.m.


GERRY DEVLIN, Chairman


Alice Omang, Secretary

DAILY ROLL CALL

TAXATION

COMMITTEE

49th LEGISLATIVE SESSION -- 1986

Second Special

Date _____

NAME	PRESENT	ABSENT	EXCUSED
DEVLIN, Gerry, Chairman	✓		
WILLIAMS, Mel, Vice-Chairman	✓		
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	✓		

STANDING COMMITTEE REPORT

March 28, 19 86

Mr. Speaker: We, the committee on **TAXATION**

report **SENATE BILL 11**

☐ do pass
☐ do not pass

☒ be concurred in
☐ be not concurred in

☒ as amended
☐ statement of intent attached

GERRY DEVLIN,

Chairman

AN ACT LIMITING THE AIRLINE TRANSPORTATION PROPERTY TAX RATE TO NOT MORE THAN 12 PERCENT;

Be amended as follows:

1. Page 3, line 21.

Following "taxable"

Strike: "year beginning January 1, 1986,"

Insert: "years 1986 through 1990 class seventeen property is taxed at 12%,"

2. Page 3, line 23.

Following: "at"

Strike: "the percentage rate "R",,to be"

Insert: "the lesser of 12% or the percentage rate for class fifteen property without adjustment."

3. Page 3, lines 24 to 25

Strike: lines 24 and 25 in their entirety.

Renumber: subsequent subsections

4. Page 4, lines 1 through 8.

Strike: lines 1 through 8 in their entirety

ROLL CALL VOTE

TAXATION

COMMITTEE

Date: March 28, 1986

Bill # SB 10

Number

Motion: Talk

Name	Aye	Nay
DEVLIN, Gerry, Chm.	✓	
WILLIAMS, Mel, V.Chm.		✓
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	✓	
Totals	11	9

Exhibit 1
SB 10
3/28/86
Sen. Towe

Opinion and comment

BN's tax bargain not available to all

Last Friday's agreement between Burlington Northern and the Schwinden administration to lower BN's property taxes conveys a disturbing message.

The message is that tax rates in Montana are set in concrete for most taxpayers, but are negotiable for big corporations.

Whatever the current special session of the Legislature does with the agreement, the lawmakers must act in the future to put an end to this kind of tax policy.

The agreement reached Friday strongly indicates that the Schwinden administration agrees that Montana's present railroad tax would be hard to defend in court.

So it made even larger concessions than the administration earlier said it would ask for. It first said it would ask the lawmakers to drop BN's tax rate from 14.4 percent to 12 percent. Friday's agreement would drop the railroad's rate to 9 percent for the next five years.

The cost to the state is large, at least on paper. Critics say it means giving up \$35 million in revenue over the next five years.

However, supporters of the agreement contend that the current tax couldn't withstand a court challenge, and so the talk of major revenue losses is meaningless.

Terry Cohea, Gov. Ted Schwinden's administrative assistant, said the agreement would assure local governments of stable tax revenue because BN waived its right to protest tax bills for six years.

Without the agreement, Cohea said, BN could tie up millions of dollars of this revenue simply by protesting its taxes.

“Do you want \$10.6 million you can spend, or \$16 million in an escrow account?” Cohea asked.

That's “blackmail,” responded Sen. Tom Towe, D-Billings. Rep. Francis Bardanoue, D-Harlem, agreed.

It looks a bit that way. The average Montanan has to wonder if all a corporate taxpayer has to do to get its taxes lowered is threaten to protest taxes it doesn't like.

Whatever anyone calls it, it's an avenue for tax-reduction that isn't open to the average Montanan. The average homeowner or business person isn't going to get a lower, negotiated tax rate just because he threatens to tie up his taxes in a protest action against rates previously set by law.

Tax laws, of course, are always changing. As an extremely political subject, taxes will always change. But they should only be changed for good reason, preferably by a regular session of the Legislature when the full range of hearings and debate is permitted.

The main reason advanced for Friday's agreement is that the state must hurry up and lower BN's taxes because BN has threatened to pay under protest if this isn't done.

It doesn't make the state look very statesmanlike.

When it writes tax law in the future, the Legislature must keep politics at bay long enough to make sure the law it passes is solid and will withstand a court challenge. If that's the case, the state won't have blink when it goes eye-ball-to-eye-ball with major corporate taxpayers.

Tax law by blinks, deals and threats can't be good law.

Exhibit 2
SB 10
3/28/86
Sen. Towe

PROPOSED AMENDMENTS TO SENATE BILL NO. 10
Third Reading (Blue) Copy

1. Page 3, lines 22 and 23.
Following: "The" on line 22
Strike: "UNLESS THE BOARD OF COUNTY COMMISSIONERS
DECIDES OTHERWISE,"
2. Page 3, line 23.
Following: "THE"
Insert: "minimum"
3. Page 3, line 24.
Following: "under"
Insert: "that must be"
4. Page 4, lines 1.
Following: "amount"
Strike: "of tax genuinely and"
Insert: "that the taxpayer"
Following: "reasonably"
Insert: "would expect to recover in a proceeding"
5. Page 4, line 2.
Strike: "protested"
6. Page 4.
Following: line 5
Insert: "(b) The board of county commissioners may
deposit a greater amount than the minimum in the
protest fund."
Renumber: subsequent subsection
7. Page 5, line 21.
Strike: "AND"
Insert: "or"

House Taxation Committee Amendments to
SB 11

Exhibit 3
SB 11
3/28/88
Sen. Tower
Les Loble

1. Page 3, line 21.

Following: "taxable"

Strike: "year beginning January 1, 1986,"

Insert: "years 1986 through 1990 class seventeen property is
taxed at 12%,"

2. Page 3, line 23.

Following: "at"

Strike: "the percentage rate "R", to be"

Insert: "the lesser of 12% or the percentage rate for class
fifteen property without adjustment."

3. Page 3, lines 24 to 25

Strike: lines 24 and 25 in their entirety.

Renumber: subsequent subsections

4. Page 4, lines 1 through 8.

Strike: lines 1 through 8 in their entirety

And as amended that SB 11 BE CONCURRED IN.

✓

(4) only, by multiplying the total statewide taxable value of property described in subsection (4) by "M" prior to calculating "A" in subsection (3).

(c) The adjustment referred to in subsection (4) will be made beginning January 1, 1986, and in each subsequent tax year to equalize the railroad and--airline taxable values.

(5) For the purpose of complying with the Railroad Revitalization and Regulatory Reform Act of 1976 and the Tax Equity-and-Fiscal-Responsibility-Act-of--1982, as they it read on January 1, 1986, the rate "R" referred to in this section is the equalized average tax rate generally applicable to commercial and industrial property, except class fifteen property, as commercial property is defined in 15-1-101(1)(d1)."

16 NEW SECTION. Section 2. Class seventeen property --
17 description -- taxable percentage. (1) Class seventeen
18 property includes all airline transportation property as
19 described in the Tax Equity and Fiscal Responsibility Act of
20 1982 as it read on January 1, 1986.

1982 as it read on January 1, 1985.
 (2) For the taxable ^{years 1976 through 1985} ~~year~~-beginning January 1, 1985, taxed at 17%
 and for each taxable year thereafter, class seventeen
 the lesser of 12% or the percentage rate for
 property is taxed at ~~the percentage rate~~ ^{to be}
 class seven property ~~without~~ ^{to be} adjustment.
 determined by the department as provided in subsection (1).

(2) ~~It is 1/2 or 2/3 which is less than~~

三

~~(a) A is the total statewide taxable value of all commercial property, except class seventeen property, as commercial property is described in 15-1-101(1)(d), including class 1 and class 2 property; and~~

~~(b) B is the total statewide market value of all commercial property, except class seventeen property, as commercial property is described in 15-1-101(1)(d), including class 1 and class 2 property.~~

(4) (a) For the taxable year beginning January 1, 1986, and for every taxable year thereafter, the department shall conduct a sales assessment ratio study of all commercial and industrial real property and improvements. The study must be based on:

(i) assessments of such property as of January 1 of the year for which the study is being conducted; and

(ii) a statistically valid sample of sales using data from realty transfer certificates filed during the same taxable year or from the immediately preceding taxable year, but only if a sufficient number of certificates is unavailable from the current taxable year to provide a statistically valid sample.

(b) The department shall determine the value-weighted mean sales assessment ratio "M" for all such property and reduce the taxable value of property described in subsection (4) only, by multiplying the total statewide taxable value

VISITORS' REGISTER

Taxation

COMMITTEE

BILL NO. SB 10

DATE 3/28/86

SPONSOR Sen. Towe

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITORS' REGISTER

Taxation

COMMITTEE

BILL NO. SB 11

DATE 3/28/86

SPONSOR Towe

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

WITNESS STATEMENT

NAME Martha B. McLee BILL NO. SB 10
ADDRESS Helena DATE _____
WHOM DO YOU REPRESENT? Lewis & Clark Co. Treasurer
SUPPORT X OPPOSE _____ AMEND _____

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments: I support SB 10 as amended in committee