

MINUTES OF THE MEETING
TAXATION COMMITTEE
HOUSE OF REPRESENTATIVES
50TH LEGISLATIVE SESSION

February 5, 1987

The meeting of the Taxation Committee was called to order by Chairman Ramirez, on February 5, 1987, at 8 a.m. in Room 312B of the State Capitol.

ROLL CALL: All members were present. Also present was Dave Bohyer, Researcher, Legislative Council.

CONSIDERATION OF HOUSE BILL 428: Rep. Mary Ellen Connelly, House District #8, sponsor of HB 428, said the bill is strictly a housekeeping bill, as the section pertaining to wine was inadvertently omitted from the original legislation which allows use of these funds for alcoholism programs.

PROPOSERS OF HOUSE BILL 428: Curt Chisolm, Deputy Director, Department of Institutions, explained that language was put into the Code to permit use of liquor and beer tax funds for alcoholism programs, but section 16.1.411, MCA, needs to be corrected to allow wine tax collections to be used for the same purpose.

OPPOSERS OF HOUSE BILL 428: There were no opposers of HB 428.

CLOSING ON HOUSE BILL 428: Rep. Connelly made no closing comments.

DISPOSITION OF HOUSE BILL 428: Rep. Raney made a motion that HB 428 DO PASS. The motion CARRIED unanimously.

CONSIDERATION OF HOUSE BILL 156: Rep. Walter Sales, House District #76, sponsor of HB 156, said the bill calls for a referendum to allow people to vote on prohibiting the use of property taxes for any statewide purpose, and preserves the tax for use by local governments, providing a 5% sales tax replaces the legislatively mandated property tax.

PROPOSERS OF HOUSE BILL 156: Alan Eck, Montana Farm Bureau and Montana Stockgrowers, stated his support of the bill.

OPPOSERS OF HOUSE BILL 156: Eric Feaver, Montana Education Association, said he could not support mandatory, equalized millage for district schools.

Sam Ryan, Montana Senior Citizens, stated his opposition to the bill, and said he believed the Legislature would not listen to I 105.

Barbara Archer, Women's Lobbyist Fund, said the bill doesn't meet requirements for fairness in ability to pay, and read from a prepared statement in opposition to the bill.

Don Judge, Montana AFL-CIO, read from a prepared statement in opposition to HB 156 (Exhibit #2).

Terry Minnow, Montana Federation of Teachers, said she opposed the bill, because a sales tax is regressive, and would replace a stable form of funding education.

Naomi Powell, Corvallis, Friends of the Constitution, stated her opposition to HB 156.

QUESTIONS ON HOUSE BILL 156: Rep. Sands asked if separate appraisals were conducted for cities, counties, and school districts. Rep. Sales advised that there are no county appraisals.

CLOSING ON HOUSE BILL 156: Rep. Sales stated it is not his intent to abolish property taxes, but to reserve them for local governments.

CONSIDERATION OF HOUSE BILL 160: Rep. Norm Wallin, House District #78, sponsor of HB 160, provided copies of proposed amendments to the bill, (Exhibit #3), and said the bill would establish a flat fee for buses owned by nonprofit corporations. He explained that the amendment changes "corporations" to "organizations".

PROPOSERS OF HOUSE BILL 160: Roger Hill, Three Forks, told the Committee his organization licenses the same bus for \$262, that the Salvation Army licenses for \$12. He said there appears to be some confusion about licensure of nonprofit vehicles. Mr. Hill explained that his church applied for, and was denied, exempt status, while similar groups received approval. He advised that his church pays the same in GVW fees as Greyhound buses, but doesn't charge passengers. He added that insurance for a bus is more than \$40 per month, for buses that are not used on a daily basis.

OPPONENTS OF HOUSE BILL 160: There were no opponents of the bill.

QUESTIONS FROM THE COMMITTEE: Rep. Raney stated he was confused by the fiscal note and testimony given on the bill. Jess Munro, Administrator, GVW Division, DOH, explained that he discovered about 200 buses in the state fit into the category described in the bill, and that 66 of those buses pay \$7 per seat, or an average of \$140. He added that there were inconsistencies among counties.

Rep. Raney asked if the problem were one of interpretation, rather than that of a flaw in the code. Rep. Wallin replied that the bill would make the situation equitable.

Rep. Raney asked if a non-profit church, owning vast amounts of property, could use such buses to transport workers from worksite to worksite. There was no response. Rep. Raney asked if the problem is with current law. Greg Groepper, replied that DOR interprets the law as written. He said the question is whether the exemption statutes are doing what they are supposed to, adding that exemptions apply only to vehicles used for educational purposes, and not for religious purposes. Mr. Groepper explained that he would have to review specific facts on two buses in different counties to determine what happened in the situations referred to by Mr. Hill.

CLOSING ON HOUSE BILL 160: Rep. Wallin stated he believes the bill provides necessary tax equity, and provided a letter from Hillcrest Home in Bozeman in support of the bill (Exhibit #4).

DISPOSITION OF HOUSE BILL 160: Rep. Harp made a motion that HB 160 DO NOT PASS.

Rep. Keenan said members of the Revenue Oversight Committee believe the legislation to be dangerous because it opens up loopholes in the law.

Rep. Hoffman said he believes the bill to be necessary.

Rep. Williams stated that HB 160 does not resolve the problem.

The motion made by Rep. Harp CARRIED. Reps. Hanson, Koehnke, Patterson, Sands, and Hoffman voted no. All other members voted aye.

CONSIDERATION OF HOUSE BILL 260: Rep. Cal Winslow, House District #89, said the bill would reduce taxable valuations by 10% for each class of property for 1987-88. He said the plan may be too simple for the Legislature and taxpayers to accept.

PROPOSERS OF HOUSE BILL 260: Gordon Morris, Montana Association of Counties, said he is looking at any and all options for property tax relief, and supports the concept of the bill, but wanted to point out that class 15 property would get a twofold tax break. He explained that taxable value divided by market value would be adjusted and reduced, based upon the formula in the bill, as well as on the proposed 10% reduction.

Don Judge, Montana AFL-CIO, stated his opposition to the bill. (Exhibit #4a)

Jim VanArsdale, Mayor, City of Billings, said he opposed the bill as it does not allow for replacement revenue. He advised that property taxes comprise 51.4% of the general fund, and said the bill would reduce full time employees in Yellowstone County by 54 fte.

Alec Hansen, Montana League of Cities and Towns, said cities and towns would lose \$1.5 million in block grants and an additional \$4.5 million the first year the bill was in effect. He asked how basic services could be provided with 30% less tax revenue in municipalities, when municipalities have no alternative measures for balancing revenue.

Bob Anderson, Montana School Boards Association, urged the Committee to give the bill a do not pass recommendation, as revenue would decrease by \$74.2 million. He said something must be done, but HB 260 is not the answer.

Phil Campbell, Montana Education Association said he believes the figure quoted by Bob Anderson is about \$90-100 million. He stated that Montana people do support Montana schools by voting for levies, and that he doesn't believe they want this kind of cut in education programs.

Terry Minnow, Montana Federation of Teachers and State Employees, said she opposed the bill because it is too much to expect such cuts with no alternatives for replacement revenue.

Naomi Powell, Corvallis, Friends of the Constitution, said she opposed HB 260 as it only reduces property taxes and does not eliminate them.

QUESTIONS ON HOUSE BILL 260: Rep. Harrington asked Naomi Powell if the government had actually removed persons from their homes. Ms. Powell replied that had not occurred.

CLOSING ON HOUSE BILL 260: Rep. Winslow stated it is his intent to place the bill on the table as an option for discussion, while the Committee determines what is equitable.

CONSIDERATION OF HOUSE BILL 387: Rep. Nancy Keenan, House District #66, sponsor of HB 387, said it is a simple bill, drafted at the request of DOR, to include additional information in DOR reports and to hold hearings on that information. (Exhibit #4b, 4c, 4d, 4e)

Phil Campbell, MEA, stated his support of HB 387.

Don Judge, Montana State AFL-CIO, asked the Committee to support the bill.

Barbara Archer, Women's Lobbyist Fund, stated her support of the bill.

Terry Minnow, Montana Federation of Teachers and State Employees, added her support of HB 387.

OPPONENTS OF HOUSE BILL NO. 387: There were no opponents of the bill.

QUESTIONS ON HOUSE BILL NO. 387: Rep. Asay asked what costs would be incurred and how available the information would be. There was no response.

Rep. Patterson asked how public hearings would be advertised and when they would be held. Rep. Keenan replied hearings would be held according to state regulations.

CLOSING ON HOUSE BILL NO. 387: Rep. Keenan advised committee members that the National Tax Journal is worthwhile reading, and said the Committee has already agreed that more data is necessary to make informed decisions on tax issues.

CONSIDERATION OF HOUSE BILL NO. 409: Rep. Joan Miles, House District #45, sponsor of HB 409, said the bill would revise the child and dependent care deduction for state income tax purposes. She explained that federal law allows deductions for day care costs, but state law allows the deduction only when both parents work full time.

Rep. Miles told the Committee she could not think of a reason to kill the bill, and said she did not know where OBPP got its fiscal note figures, but did not agree with their assumptions.

PROPOSERS OF HOUSE BILL NO. 409: Barbara Archer, Women's Lobbyist Fund, stated her support of the bill.

Kathleen Harrington, Montana Division of AAUW, read from a prepared statement in support of the bill (Exhibit #5).

Kathryn Campbell, Director, Family Resources, Inc. of Lewis and Clark County, stated her support of the bill and said her agency provides non-profit assistance to families seeking day care.

OPPONENTS OF HOUSE BILL NO. 409: There were no opponents of HB 409.

QUESTIONS ON HOUSE BILL NO. 409: There were no questions on HB 409.

CLOSING ON HOUSE BILL NO. 409: Rep. Miles made no closing comments.

DISPOSITION OF HOUSE BILL NO. 102: Rep. Hanson made a motion that HB 102 DO PASS, and that proposed amendments #1 and #3 be approved (Exhibit #6). The motion CARRIED unanimously.

Rep. Raney made a motion to approve amendments #2 and #6 (Exhibit #6).

Rep. Sands commented that it is inappropriate to earmark within earmarking.

Rep. Ellison stated that approximately the same amount is spent on research as is spent on Tordon.

Rep. Asay said he favored the amendment.

Rep. Hoffman stated that dedicating one-fourth of the funding to research is excessive. Rep. Grady replied that a portion of those funds can also be used for education.

The motion to approve amendments #2 and #6 CARRIED with all members voting aye, except Reps. Harp, Gilbert, Sands, and Koehnke, who voted no.

Rep. Ream provided copies of a two page amendment, and read same to the Committee (Exhibit #7), after making a motion that the amendments be approved.

Rep. Williams asked Rep. Grady for his opinion of Rep. Ream's amendments. Rep. Grady asked Celestine Lacey, Administrator, Weed Program, Department of Agriculture, to respond. Ms. Lacey advised that some projects can qualify as new and innovated projects without meeting the 1.6 mill requirement.

The motion made by Rep. Ream CARRIED unanimously.

Rep. Koehnke withdrew his motion to amend the bill, stating the proposed amendments would conflict with existing amendments.

Rep. Sands made a motion to eliminate the last sentence in "2." of Rep. Ream's amendments, which he said would also negate "3.". Ms. Lacey advised that counties can levy up to 2 mills for this purpose, and that the requested information would be used to rank projects for assistance.

Rep. Gilbert stated he would support Rep. Sands' proposed amendment, because of the disparity in the bill.

Chairman Ramirez asked if there were any projects where counties had contributed at least 50% of funding. Ms. Lacey replied that several counties have contributed between 66% and 70% to weed control projects.

Chairman Ramirez made a substitute motion to require a 50% level of county contribution. The motion CARRIED with all members voting aye except Rep. Schye.

Chairman Ramirez made a motion that HB 102 DO PASS AS AMENDED. The motion carried with all members voting aye except Rep. Sands.

ADJOURNMENT: There being no further business before the Committee, the meeting was adjourned at 11:55 a.m.


Representative Jack Ramirez,
Chairman

DAILY ROLL CALL

HOUSE TAXATION COMMITTEE

50th LEGISLATIVE SESSION -- 1987

Date 2-5-87

NAME	PRESENT	ABSENT	EXCUSED
REP. RAMIREZ	✓		
REP. ASAY	✓		
REP. ELLISON	✓		
REP. GILBERT	✓		
REP. HANSON	✓		
REP. HARP	✓		
REP. HARRINGTON	✓		
REP. HOFFMAN	✓		
REP. KEENAN	✓		
REP. KOEHNKE	✓		
REP. PATTERSON	✓		
REP. RANEY	✓		
REP. REAM	✓		
REP. SANDS	✓		
REP. SCHYE	✓		
REP. WILLIAMS	✓		

STANDING COMMITTEE REPORT

Page 1 of 3

February 3

19 87

Mr. Speaker: We, the committee on HOUSE TAXATION

report HOUSE BILL NO. 102

☒ do pass
☐ do not pass

☐ be concurred in
☐ be not concurred in

☒ as amended
☐ statement of intent attached

Representative Jack Ramirez Chairman

1. Title, line 6.

Strike: "8,001"

Insert: "42,001"

2. Title, line 7.

Following: "FOR"

Insert: "CHEMICAL AND NONCHEMICAL"

3. Title, line 7.

Following: "MANAGEMENT;"

Insert: "REVISING THE PERMITTED USE OF NOXIOUS WEED MANAGEMENT FUNDS; AMENDING SECTION 80-7-814, MCA;"

4. Page 2, line 10.

Strike: "8,001"

Insert: "42,001"

5. Page 2, line 20.

Following: "proceeds."

Strike: "Proceeds"

Insert: "Three percent of the proceeds"

6. Page 2, line 21.

Following: "[section 1]"

Insert: "may be retained by the county treasurer for costs of collection. The remainder"

7. Page 2, line 23.

Following: "(3)."

Insert: "Twenty-five percent of the money deposited in the special revenue fund under this section must be used for research and development of nonchemical methods of weed management."

Section 3. Section 80-7-814, MCA, is amended to read:

"80-7-814. Administration and expenditure of funds.

(1) Money deposited in the noxious weed management trust


FIRST

WHITE

reading copy ()

color

fund may not be committed or expended until the principal reaches \$2,500,000, except as provided by 80-7-815 in case of a noxious weed emergency. Once this amount is accumulated, any interest or revenue generated by the trust fund and by other funding measures provided by this part must be deposited in the special revenue fund and may be expended for noxious weed management projects in accordance with this section, so long as the principal of the trust fund remains at least \$2,500,000.

(2) The department may expend funds under this section through grants or contracts to communities, weed control districts, or other entities it considers appropriate for noxious weed management projects. A project is eligible to receive funds only if the county in which the project occurs has significantly funded its own weed management program with a levy in an amount not less than 1.6 mills or an equivalent amount from another source.

(3) The department may expend funds without the restrictions specified in subsection (2) for the following:

(a) employment of a new and innovative noxious weed management project or the development, implementation, or demonstration of any noxious weed management project that may be proposed, implemented, or established by local, state, or national organizations, whether public or private. Such expenditures must be on a cost-share basis with such organizations.

(b) cost-share noxious weed management programs with local weed control districts;

(c) special grants to local weed control districts to eradicate or contain significant noxious weeds newly introduced into the county. These grants may be issued without matching funds from the district.

(d) costs of collecting the surcharge imposed by 80-7-812, not to exceed 3% of the total surcharge proceeds; and

(e) administrative expenses incurred by the noxious weed management advisory council; and

(f) any project recommended by the noxious weed management advisory committee, if the department determines the project will significantly contribute to the management of noxious weeds within the state.

(4) In making such expenditures, the department must give preference to weed control districts and community groups.



February 5 19 97

(5) If the noxious weed management trust fund is terminated by law, the money in the fund must be divided between all counties according to rules adopted by the department for that purpose. ""

Renumber: subsequent sections

7036d/L:JEA\WP:jj

STANDING COMMITTEE REPORT

February 5 19 87

Mr. Speaker: We, the committee on HOUSE TAXATION

report HOUSE BILL NO. 160

☐ do pass
☒ do not pass

☐ be concurred in
☐ be not concurred in

☐ as amended
☐ statement of intent attached

Representative Jack Ramirez, Chairman



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color

STANDING COMMITTEE REPORT

February 5

19 87

Mr. Speaker: We, the committee on HOUSE TAXATION

report HOUSE BILL NO. 428

☒ do pass
☐ do not pass

☐ be concurred in
☐ be not concurred in

☐ as amended
☐ statement of intent attached

~~Representative Jack Ramirez~~ Chairman

SAS
FIRST

WHITE

reading copy ()
color

EXHIBIT
DATE 2-5-87
HB 102

ROLL CALL VOTE

HOUSE TAXATION

COMMITTEE

DATE 2-5-87 BILL NO. HB 102

NAME	ABSTAIN	AYE	NAY
RAMIREZ, REP. JACK			✓
ASAY, REP. TOM		✓	
ELLISON, REP. ORVAL		✓	
GILBERT, REP. BOB			✓
HANSON, REP. MARION		✓	
HARP, REP. JOHN		✓	
HARRINGTON, REP. DAN		✓	
HOFFMAN, REP. ROBERT		✓	
KENNAN, REP. NANCY		✓	
KOEHNKE, REP. FRANCIS		✓	
PATTERSON, REP. JOHN		✓	
RANEY, REP. BOB		✓	
REAM, REP. BOB		✓	
SANDS, REP. JACK			✓
SCHYE, REP. TED		✓	
WILLIAMS, REP. MEL		✓	
TALLY		13	3

Joann Banschbach
Secretary

Rep. Jack Ramirez
Chairman

Motion: *approve* Sec 4 + 5 *amend* of HB 102
Hansen

ROLL CALL VOTE

EXHIBIT

DATE 2-5-87

HOUSE TAXATION

HB 102

COMMITTEE

DATE 2-5-87 BILL NO. HB 102

NAME	ABSTAIN	AYE	NAY
RAMIREZ, REP. JACK			✓
ASAY, REP. TOM			✓
ELLISON, REP. ORVAL	✓		
GILBERT, REP. BOB		✓	
HANSON, REP. MARION			✓
HARP, REP. JOHN	✓		
HARRINGTON, REP. DAN			✓
HOFFMAN, REP. ROBERT			✓
KENNAN, REP. NANCY			✓
KOEHNKE, REP. FRANCIS			✓
PATTERSON, REP. JOHN			✓
RANEY, REP. BOB	✓		
REAM, REP. BOB			✓
SANDS, REP. JACK		✓	
SCHYE, REP. TED			✓
WILLIAMS, REP. MEL			✓
TALLY	3	2	11

Joann Banschbach
Secretary

Rep. Jack Ramirez
Chairman

Motion:

Sands strike 2 (2) last sentence
of Ream's amend



JAMES W. MURRY
EXECUTIVE SECRETARY

Box 1176, Helena, Montana

ZIP CODE 59624
406/442-1708

EXHIBIT #2
DATE 2-5-87
HB 156

TESTIMONY OF DON JUDGE ON HOUSE BILL 156 BEFORE THE HOUSE TAXATION COMMITTEE,
FEBRUARY 5, 1987

Mr. Chairman, my name is Don Judge and I am here on behalf of the Montana State AFL-CIO to testify on House Bill 156. Members of the Committee, one provision of House Bill 156 would eliminate the 6 mill university levy and the 45 mill school equalization levy which would cost approximately \$120,000,000. According to this bill, the state must impose a sales tax (approximately 3.2 percent) in order to recoup this lost revenue.

This committee is well aware of our organization's strong opposition to sales taxes. We believe firmly that sales taxes are, by their very nature, regressive. Sales taxes shift the tax burden away from large companies and wealthy individuals onto those who are least able to pay.

However, we oppose this bill not only because of its unfair and inequitable imposition of a sales tax, but also because it would create an administrative nightmare.

If we eliminate state assessments on property taxes, the burden for appraisal would fall on local governments. As we read this measure, counties, cities, towns and school districts could assess and levy their own separate and diverse property taxes. If this happened, it would allow for excessive disparities in tax rates and possible arbitrary and capricious assessments of property taxes among different taxing entities. This would only cause confusion and unfairness in our tax system.

Historical precedent shows that by giving local authorities the power to assess corporate property taxes it is an open invitation for unrealistic and skewed appraisals.

In addition, current federal law requires certain corporate property to be uniformly assessed and taxed throughout the state. Should this bill become law, corporate taxes could differ significantly across the state in direct violation of federal law.

Currently, over 100 companies are centrally assessed by state appraisers, who examine the books and quantify where its assets are located. If each local taxing authority were to conduct these appraisals, the result would probably be administrative chaos, excessive cost and possible arbitrary reductions in corporate property tax rates.

Because local authorities do not have the funds necessary to properly assess corporate properties, they may inaccurately forgo assessments. This could lead to a significant erosion of our tax base. This could also lead to shifting more of the property tax burden from corporate entities onto resident homeowners.

For every county, city, town and school district to individually assess its own taxes boggles the imagination. Add to this misguided provision, the unfair and inherent inequities of a regressive general sales tax and you have an unacceptable bill.

We urge you to oppose House Bill 156.

Amendments to House Bill No. 160

EXHIBIT #3
DATE 2-5-87
HB 160

1. Title, line 5

Following: "NONPROFIT"

Strike: "CORPORATIONS"

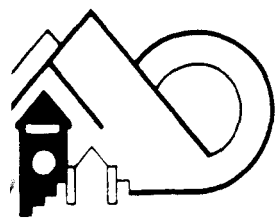
Insert: "ORGANIZATIONS"

2. Page 1, lines 20-21

Following: "nonprofit"

Strike: "corporation, as defined in 15-6-201,"

Insert: "organizations"



Bozeman Deaconess Hospital

915 Highland Boulevard

Bozeman, Montana 59715

(406) 585-5000

February 3, 1987

EXHIBIT #4
DATE 2-5-87
HB 160

Representative Norm Wallin
House of Representatives
Capitol Station
Helena, MT 59620

Dear Norm:

This letter is written in support of your House Bill to lower the vehicle registration fees charged to non-profit organizations.

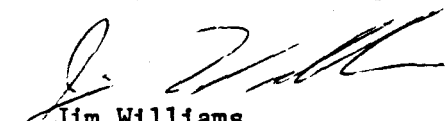
The Bozeman Deaconess Foundation operates the Hillcrest Retirement Home in the community of Bozeman. This Retirement Home uses a bus to transport its residents to various functions within the Bozeman community.

The vehicle registration fee for the bus is presently \$131.00 per year. Although this fee represents a small percent of the overall operating budget of the Retirement Home, we welcome any relief we may be able to provide to many of our fixed-income residents.

We appreciate your thoughtful consideration of this support.

Sincerely,

BOZEMAN DEACONESS HOSPITAL


Jim Williams
Assistant Administrator

JW/gjb

WITNESS STATEMENT

EXHIBIT 4aDATE 2-5-87HB 260NAME Don JudgeBILL NO. HB 260ADDRESS P.O. Box 1176 HelenaDATE 2-5-87WHOM DO YOU REPRESENT? MT STATE AFL-CIO

SUPPORT _____

OPPOSE X

AMEND _____

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Comments:

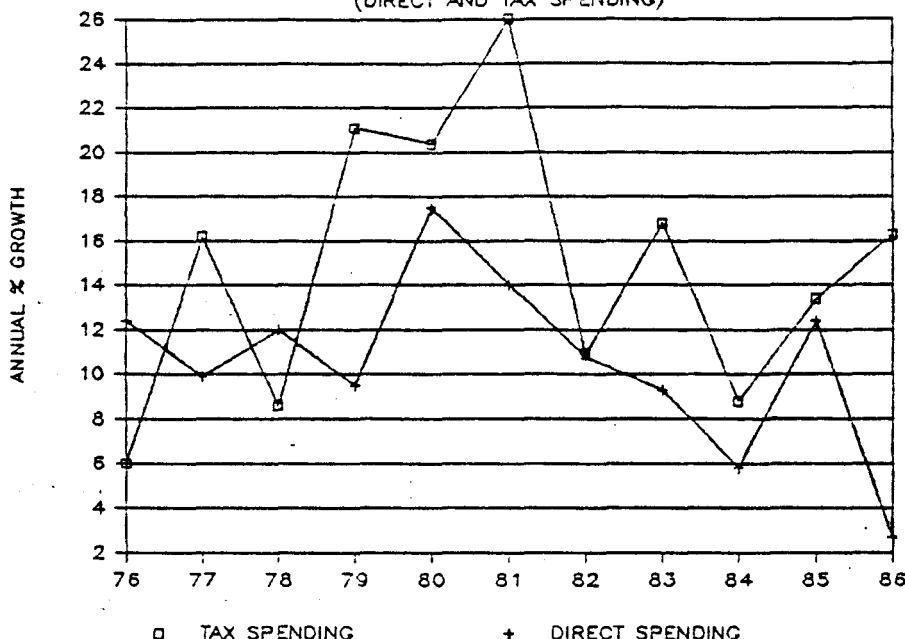
HB 260 represents a disproportionate amount of tax benefit to major corporations and provides little relief to residential taxpayers. For example:

	<u>1985 Taxes</u>	<u>10% reductions</u>
average residential taxes		
Missoula Co. \$603.00		\$60.30
Rosebud Co. \$182.00		\$18.20
Decker Coal \$7,107.542		\$710,754.20
Oil net proceeds \$65,062,062		\$6,506,206.20

Initiative 105 was carefully structured to gain residential property taxpayer support by omitting major corporations as the tax beneficiaries. We believe that HB 260 goes way beyond what the voters on 2105 were seeking. Any replacement for corporate property taxes lost would fall disproportionately upon those very residential taxpayers for whom 2105 was passed to relieve. We urge you to vote NO on

HB 260

FIGURE 1

ANNUAL GROWTH OF FEDERAL EXPENDITURE
(DIRECT AND TAX SPENDING)

SOURCE: Congressional Budget Office

tions received \$1.53 in tax benefits for every \$1 of taxes paid. Prior to FY81, corporations were generally receiving 47 cents to 63 cents in tax benefits for every dollar paid in taxes. This sharp increase is primarily attributed to the severe effects of the recession which significantly cut corporate profits, which in turn cut corporate taxes. But this large tax expenditure increase can also be traced to the numerous and costly tax expenditure changes enacted in Economic Recovery Tax Act of 1981.

Another tax shift trend shows corporations taking a larger share of the tax expenditure pie. Businesses now capture 28 percent of all tax expenditures, whereas in FY83 the percentage was only 19 percent.

The recession and enactment of new tax expenditures also affected individual income tax receipts in FY84. Individual

taxpayers received 83 cents of tax benefits for every dollar paid that year, whereas in FY80, individuals received 56 cents in tax expenditure benefits.

Despite large federal government deficit problems, the Administration proposed new tax expenditures in the FY86 budget: tax breaks for an enterprise zone program, a tuition tax credit, tax incentives for higher education, increases in the dependent care tax credit, and extension of the research and development credit.

State Tax Expenditure Survey Results

In March 1984, a tax expenditure report questionnaire prepared by the U.S. Advisory Commission on Intergovernmental Relations was submitted to state executive and legislative budget directors. Virtually all information provided in this section of the report is derived from

survey responses, state reports, contact with state revenue, and follow-up executive and legislative respondents were asked what was first adopted, what government prepares the report, and whether there is a process established to act on the report, and whether the expenditure report contributes to the state's tax structure. Information has been updated and was distributed.

Description of Tax Expenditure

There are 17 states that publish (or will soon publish) or partial tax expenditure states, ranked according to the siveness of the report, and

Most Comprehensive
(includes revenue estimates plus complementary information)
Louisiana
Massachusetts
Michigan
Minnesota
Washington
Wisconsin

To be published: Delaware and

According to a 1985 survey by the National Conference of State Legislatures, several states have adopted tax expenditure reporting on a regular basis since they began as supporting information for the passage of tax bills.

State tax expenditure reporting is a recent innovation with only a few states reporting them before 1980. Michigan was the first state to authorize their use in 1971 calling for two reports on tax expenditures and in their first report contained figures. Wisconsin adopted in 1973, followed closely by North Carolina in 1975. To adopt and implement the reporting tool were Ma-

TABLE 2

STATE TAX EXPENDITURE (TE) REPORTS

EXHIBIT

DATE 2-5-87

HB 387

STATE	DATE ADOPTED	DATE OF FIRST REPORT	FREQUENCY OF REPORT	PREPARED BY	MAJOR FEATURES OF REPORT	LEGISLATIVE PROCESS
Arizona	1981	1982	annual	Department of Revenue	-all state TE estimates -description of TE	The Department of Revenue submits the TE report to the governor and legislature on or before Nov. 15 each year. (NOTE: Due to funding limitations, only one report has been prepared on revenue losses from individual income TE.)
California	1971	FY76	annual	Department of Finance	-"major identifiable" state & local TE estimates -recommendations by governor on modification of selected TE -historical information	The governor submits the TE report as part of the proposed budget. During the 1984 session, the legislature changed the frequency of the report from biennial to annual.
Delaware	1986	not yet implemented	biennial	Division of Revenue	-list TE -whether TE achieves goals	For informational purposes.
Hawaii	no statute	1982	annual	Dept of Budget & Finance & Dept of Taxation	-state TE estimates where figures are readily available -listing of state TE	The governor submits a limited TE report with the proposed budget for informational purposes. (Currently studying issue; will consider legislation in 1986.)
Louisiana	1982	FY83	annual	Department of Revenue & Taxation	-all state TE estimates -legal citation -purpose of TE -assessment of the success of each TE -whether TE is fiscally effective -unintended or inadvertent effects of TE -whether TE simplifies or complicates tax code	The Secretary of the Department of Revenue and Taxation submits a TE budget to the governor and legislature for informational purposes.
Maine	1981	1983	biennial	Exec Budget Ofc & Dept of Taxation	-all state TE estimates -legal citation	The governor submits TE report as part of the proposed budget.
Maryland	1975	FY77	annual	Executive Budget Office	-all state TE estimates & those revenues of local gov't collected by state -purpose of TE -taxpayers & organizations that benefit from exemption -whether TE conflicts with another state program	The governor submits the TE budget to the presiding officers of the legislature & is available for review to all legislators. A TE summary is included in the Budget in Brief. The governor shall submit recommendations with respect to the repeal or amendment of any exemption.
Massachusetts	1983	1984	annual	Department of Revenue	-all state income & sales TE estimates -description of TE	The Department of Revenue submits TE report to executive branch secretariats, the deputy comm of capital planning, & all statutory officers on or before Dec. 15 each year to "assist each agency in its budget preparations" and to the Ways and Means Comtee & Joint Taxation Comtee for informational purposes.
Michigan	1979	1980	annual	Executive Budget Office and Department of Treasury	-all state and local TE estimates -description of TE -number of claimants	The governor, with the annual budget message to the legislature, reports the tax expenditure items as an appendix to the budget. However, the tax expenditure appendix has always followed the budget by 3-4 months. Also, the House Taxation Committee formed a Tax Expenditure Subcommittee in 1983 which is responsible for formally reviewing current and proposed tax expenditures.

on all major tax sources, except the Arizona report which provides information only on personal income taxes. Maryland

gan, Minnesota, and Washington attempt to measure the local government revenue loss from state-imposed property tax ex-

No. 4] 2/5/87

HB 387

Kuman

TAX EXPENDITURE REPORTING

EXHIBIT

DATE

2-5-87

HB

387

408

STATE TAX EXPENDITURE (TE) REPORTS
(Continued)

STATE	DATE ADOPTED	DATE OF FIRST REPORT	FREQUENCY OF REPORT	PREPARED BY	MAJOR FEATURES OF REPORT	LEGISLATIVE PROCESS
Mississippi	1986	1986	annual	Miss. Research & Dev. Center	-TE estimates -description of source -legislative intent	For informational purposes.
Minnesota	1983	1985	biennial	Department of Revenue	-all state and local TE estimates with statewide applicability -estimates for four fiscal years -legal citations -description of TE -historical information	Commissioner of Revenue submits TE report as a supplement to the governor's proposed budget.
Missouri	no statute	FY80-81	annual	Joint Committee on Fiscal Affairs	-only new General Fund TE estimates enacted since 1980-81	For legislative informational purposes only.
Nebraska	1979	1979	biennial	Department of Revenue	-all state and local TE estimates -recommendations relating to the elimination or sunset of particular TE	The Department of Revenue submits the TE report to the Executive Board of the Legislative Council and to the chairs of the legislative revenue and appropriations committees.
North Carolina	1975	1976	biennial	Department of Revenue	-all state TE estimates (includes license taxes) -legal citations	The Secretary of Revenue submits the TE report to the Director of the Budget & the Advisory Budget Commission in even-numbered years, & to the General Assembly in odd-numbered years. (NOTE: A provision in the statute requires that no additional costs may be incurred in the preparation of the report. Consequently, only the first report provided some revenue estimates.)
South Carolina	no statute		annual	House Ways & Means Committee	-state sales and income tax TE estimates -description of TE -basis for estimate	For legislative informational purposes only.
Washington	1983	1984	biennial	Department of Revenue	-all state TE estimates & those revenues of local gov't collected by state -legal citation & yr enacted -purpose of TE -identifying taxpayers that benefit from TE -whether TE conflicts with other state programs	The Department of Revenue submits TE budget to the legislature. Every 4 years the governor is requested to submit recommendations to the legislature "with respect to the repeal or modification of any TE. The Ways & Means Committee of each house & the appropriate standing committee of each house shall hold public hearings & take appropriate action on the recommendations submitted by the governor."
Wisconsin	1973	1975	biennial	Department of Revenue	-all state TE estimates -legal citations -policy purpose of TE -indicators of effectiveness in achieving such purposes -description of TE	Governor submits TE report as part of the proposed biennial budget. The Joint Survey Committee on Tax Exemption has oversight. (Note: Depart. of Rev. has not complied with requirements to present policy purposes & indicators of effectiveness because "there appears to be no objective way of establishing the legislative intent in creating specific tax provisions."

NOTE: A tax expenditure (TE) is defined as revenue foregone because of special tax exemptions, deductions, exclusions, credits, preferential tax rates, or tax deferrals. A tax expenditure report compiles a list of tax expenditures that exists in a state tax code, generally including the revenue foregone for each tax preference.

Source: Advisory Commission on Intergovernmental Relations staff compilations based on survey of state and legislative fiscal officers.

that would be paid to local units of government if statutorily exempt property were taxed at current rates. The estimates are based on the local valuation of exempt property which is required every six years.

penditures in their tax code, but once again the numbers vary considerably among states. In California's case, the number of tax expenditures is comparatively low (only 73) because only those tax expenditures with revenue losses over \$1 mil-

Ex 381
2-5-87

TABLE 100--STATE TAX EXPENDITURE (TE) REPORTS

EXHIBIT 72
DATE 2-5-87
HB

STATE	DATE ADOPTED	DATE OF FIRST REPORT	FREQUENCY OF REPORT	PREPARED BY	MAJOR FEATURES OF REPORT	LEGISLATIVE PROCESS
Arizona	1981	1982	annual	Department of Revenue	-all state TE estimates -description of TE	The Department of Revenue submits the TE report to the governor and legislature on or before Nov. 15 each year. (NOTE: Due to funding limitations, only one report has been prepared on revenue losses from individual income TE.)
California	1971	FY76	annual	Department of Finance	-"major identifiable" state & local TE estimates -recommendations by governor on modification of selected TE -historical information	The governor submits the TE report as part of the proposed budget. During the 1984, session, the legislature changed the frequency of the report from biennial to annual.
Hawaii	no statute	1982	annual	Dept of Budget & Finance & Dept of Taxation	-state TE estimates where figures are readily available -listing of state TE	The governor submits a limited TE report with the proposed budget for informational purposes. (Currently studying issue; will consider legislation in 1986.)
Louisiana	1982	FY83	annual	Department of Revenue & Taxation	-all state TE estimates -legal citation -purpose of TE -assessment of the success of each TE -whether TE is fiscally effective -unintended or inadvertent effects of TE -whether TE simplifies or complicates tax code	The Secretary of the Department of Revenue and Taxation submits a TE budget to the governor and legislature for informational purposes.
Maine	1981	1983	biennial	Exec Budget Ofc & Dept of Taxation	-all state TE estimates -legal citation	The governor submits TE report as part of the proposed budget.
Maryland	1975	FY77	annual	Executive Budget Office	-all state TE estimates & those revenues of local gov't collected by state -purpose of TE -taxpayers & organizations that benefit from exemption -whether TE conflicts with another state program	The governor submits the TE budget to the presiding officers of the legislature & is available for review to all legislators. A TE summary is included in the Budget in Brief. The governor shall submit recommendations with respect to the repeal or amendment of any exemption.
Massachusetts	1983	1984	annual	Department of Revenue	-all state income & sales TE estimates -description of TE	The Department of Revenue submits TE report to executive branch secretaries, the deputy comm of capital planning, & all statutory officers on or before Dec. 15 each year to "assist each agency in its budget preparations" and to the Ways and Means Comtee & Joint Taxation Comtee for informational purposes.
Michigan	1979	1980	annual	Executive Budget Office and Department of Treasury	-all state and local TE estimates -description of TE -number of claimants	The governor, with the annual budget message to the legislature, reports the tax expenditure items as an appendix to the budget. However, the tax expenditure appendix has always followed the budget by 3-4 months. Also, the House Taxation Committee formed a Tax Expenditure Subcommittee in 1983 which is responsible for formally reviewing current and proposed tax expenditures.

(continued on next page)

AMERICAN ASSOCIATION of UNIVERSITY WOMEN

MONTANA DIVISION

EXHIBIT #5
DATE 2-5-87
HB 409

February 5, 1987

OFFICERS

resident
Mary Gibson
Kalispell
Vice President
Program
Claudette Norton
Helena
Vice President
Membership
Linda Kormann
Polson
Secretary
Jane Lopp
Kalispell
Treasurer
Mary Lou Jenkins
Missall

BRANCH PRESIDENTS

Billings
Iva Martin
Bozeman
Marcia Wysocki
Butte
Joanne Cortese
Cut Bank
Nancy Harvey
Billie Wallace
Dillon
Ingrid Joy Kaushagen
Isis
Idella Mott
Glendive
Virginia Egli
Great Falls
Shirley Johnson
Hamilton
Lillian McCauley
Helena
Kathleen Harrington
Kalispell
Jan Super
Lewistown
Diane Oldenburg
Miles City
Jean Viertel
Missoula
Janice Frizzell
Northern (Havre)
Jo Martin
Park County
Lorraine Eyman
Polson
Polly Walker
Barbara Weld

Good Morning Chairman Ramirez and members of the Taxation Committee:

My name is Kathleen Harrington and I represent the Montana Division of the American Association of University Women.

AAUW supports HB 409 for the following reasons:

- 1) AAUW supports governmental practices which will reinforce the family unit. Part-time employment is preferred by many women who wish to provide needed income for their families but who also wish to maintain their commitment to these families by spending time with them. The denial of child-care deductions is a penalty for such family commitment.
- 2) AAUW supports tax equity. Part-time workers are unfairly burdened by the denial of this income tax deduction which has been given to full time workers and which is allowed for all workers under the federal tax system.
- 3) AAUW supports tax reforms which promote time sharing positions. The providing of child-care deductions for part-time workers is a positive step toward achieving such tax reform.

I urge you to give HB 409 a DO PASS.

EX
HB 409
2-5-87

Advantages of Employer-Sponsored Day Care Programs

I. There are two basic types of employer-sponsored day care services: (1) employer responsibility-programs, and (2) employer assistance programs.

Under an employer-responsibility program the employer develops and operates a day care facility for the benefit of the employees.

Under an employer-assistance program the employer provides a counselor or a coordinator to aid in selecting the appropriate type of center for the employee needs.

II. EMPLOYER-RESPONSIBILITY PROGRAM *

Employer Benefits

1. Increased Productivity.
2. Declining levels of absenteeism.
3. Decreased rates of employee turnover.
4. Shortened maternity leaves.
5. Improved employee attitude.
6. Enhanced success in employee recruitment.
7. Improved employer-employee relations.
8. Tax consequences:
 - (a) Investment credit as eligible capital outlay.
 - (b) Annual depreciation or recovery of capital expenditure over a period of time.
 - (c) Annual operating costs are deductible as business expenses.

Employee Benefits

1. Reduction of child care problems.
2. Conveniently located care facility.
3. Service provided at a reduced cost.
4. Limited loss of income because of family responsibilities.
5. Improve work-family relations.
6. Expanded benefits to a candidate for employment.
7. Improvement of morale and productivity.
8. Tax consequences:
 - (a) The value of the child care services provided by employer must be included in the employee's gross income as fringe benefits. However, the employee can exclude this amount. Thus, the benefit is not subject to tax.
 - (b) The employee's share of child care expenses may qualify for:
 - 1) Federal credit; and
 - 2) Montana itemized deduction.

III. EMPLOYER ASSISTANCE PROGRAM

Items 1-7 remain true for this program

8. Tax Consequences:
 - (a) Annual operating costs qualify as business expenses and are deductible in the year of payment.

Items 1-7 remain true for this program

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* Could include employer purchased child care slots.

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AMENDMENTS TO H.B. 102 (Introduced bill)

1. Title, line 6.

Strike: "8,001"

Insert: "42,001"

3 1. Title, line 7.

Following: "FOR"

Insert: "CHEMICAL AND NON-CHEMICAL"

4 2. Page 2, line 10.

Strike: "8,001"

Insert: "42,001"

5 4. Page 2, line 20.

Following: "proceeds."

Strike: "Proceeds"

Insert: "Three percent of the proceeds"

6 5. Page 2, line 21.

Following: "[section 1]"

Insert: "may be retained by the county treasurer for costs of collection. The remainder"

7 6. Page 2, line 23.

Following: "(3)."

Insert: "Twenty-five percent of the money deposited in the special revenue fund under this section must be used for research and development of non-chemical methods of weed management."

EXHIBIT # 7
2-5-87
102

Amendments to HB 102 (Introduced Bill)

2 Title, line 7.

Following: "MANAGEMENT;"

Insert: "REVISING THE PERMITTED USE OF NOXIOUS WEED MANAGEMENT FUNDS; AMENDING SECTION 80-7-814, MCA;"

(cont). 7 a. Page 2.

Following: line 23

Insert: "Section 3. Section 80-7-814, MCA, is amended to read:
"80-7-814. Administration and expenditure of funds.

(1) Money deposited in the noxious weed management trust fund may not be committed or expended until the principal reaches \$2,500,000, except as provided by 80-7-815 in case of a noxious weed emergency. Once this amount is accumulated, any interest or revenue generated by the trust fund and by other funding measures provided by this part must be deposited in the special revenue fund and may be expended for noxious weed management projects in accordance with this section, so long as the principal of the trust fund remains at least \$2,500,000.

(2) The department may expend funds under this section through grants or contracts to communities, weed control districts, or other entities it considers appropriate for noxious weed management projects. A project is eligible to receive funds only if the county in which the project occurs has funded its own weed management program with a levy in an amount not less than 1.6 mills or an equivalent amount from another source.

(3) The department may expend funds without the restrictions specified in subsection (2) for the following:

(a) employment of a new and innovative noxious weed management project or the development, implementation, or demonstration of any noxious weed management project that may be proposed, implemented, or established by local, state, or national organizations, whether public or private. Such expenditures must be on a cost-share basis with such organizations.

(b) cost-share noxious weed management programs with local weed control districts;

(c) special grants to local weed control districts to eradicate or contain significant noxious weeds newly introduced into the county. These grants may be issued without matching funds from the district.

(d) costs of collecting the surcharge imposed by 80-7-812, not to exceed 3% of the total surcharge proceeds; and

(e) administrative expenses incurred by the noxious weed management advisory council; and

(f) any project recommended by the noxious weed management advisory committee, if the department determines the project will significantly contribute to the management of noxious weeds within the state.

(4) In making such expenditures, the department must give preference to weed control districts and community groups.

(5) If the noxious weed management trust fund is terminated by law, the money in the fund must be divided between all counties according to rules adopted by the department for that purpose. ""

Renumber: subsequent sections

5-87
B102
EX

EXHIBIT 2-5-57
DATE 102
and

TERRY J. CANNON

Division of Motor Vehicles

Up to 42,000.

55,000 additional vehicles.

27,500.

All vehicles over 42,000 - 5,000.

2,500.

Bill	345,000
	<u>27,500</u>
	372,500
	<u>2,500</u>
	375,000

Roehrlke 1/29/87

AMENDMENT TO HOUSE BILL 102

EXHIBIT _____
DATE 2-5-87
BY 102

Page 2, line 20.

Following: "of proceeds."

Insert: "(1)"

Page 2, line 22.

Following: "fund"

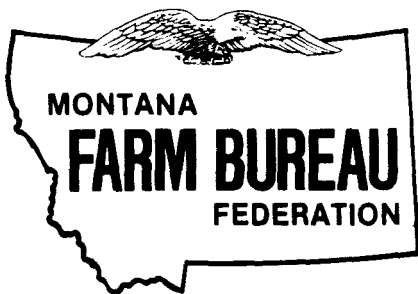
Strike: "and must be expended"

Page 2, line 23.

Following: line 23

Insert: "(2) Fees collected under [section 1] shall be used only by grantees for the purchase of herbicides, spraying equipment or liability insurance, for operation and maintenance of spraying equipment, or for the salaries and benefits of actual weed spraying field personnel. No money shall be use for administrative expenses of the program by the state, county, weed district, or other entity.

(3) These fees shall be kept separate and distinct by the department of agriculture within the special revenue fund for accountability purposes."



P.O. Box 6400
~~502 South 4th~~

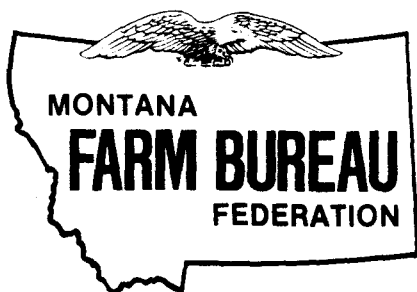
Bozeman, Montana 59715
Phone (406) 587-3153

TESTIMONY BY: Alan Eck
BILL # HB-156 DATE 2/5/87
SUPPORT XXX OPPOSE

EXHIBIT
DATE 2-5-87
HB 156

Mr. Chairman and members of the committee, for the record my name is Alan Eck. I 'm speaking on behalf of the Montana Farm Bureau Federation. The agriculture land owners have paid a disproportionate share of the taxes in Montana for many years. This bill would treat all consumers equally, and farmers and ranchers as consumers would pay their share. Considering the economic situation in the ag industry at this time and the message sent by the voters with I-105 and CI-27 we believe this bill is imperative. We would appreciate a "do pass" recommendation on HB-156. Thank you.

SIGNED: Alan Eck



P.O. Box 6400
~~502-358-1111~~

Bozeman, Montana 59715
Phone (406) 587-3153

TESTIMONY BY: Alan Eck
BILL # HB-260 DATE 2/5/87
SUPPORT XXX OPPOSE

EXHIBIT
2-5-87
260

Mr. Chairman and members of the committee, for the record my name is Alan Eck.
I'm a staff member for the Montana Farm Bureau. We support the passage of HB-260.
Thank You.

SIGNED: Alan Eck

HB 156

VISITORS' REGISTER

EXHIBIT _____

DATE 2-5-87

House Taxation

COMMITTEE

HB 156

BILL NO. HB 156

DATE Feb 5, 1987

SPONSOR Sales

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
Alan Eck	Montana Farm Bureau	X	
Sam Ryan	M. S. C. A.		X
Mary Ryan	M. S. C. A.		X
Eric Flewer			X
Mons Teigen	Mt. Stockgrowers	✓	
Michael Mathison	ASUUNA		
Arvonn Morris	M. P. C.		
Barbara Morris	Montana School Board		✓
Sam Ryan	Seniors		✓
Don Jones	MT STATE AFL-CIO		X
LEE WISER	SELF SELF		X
Don Jones	CDM		X
Ray Foster	Billings Chamber		X
Marvin Barber	Mt. Assessor assoc.		X

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

HB 160

VISITORS' REGISTER

House Taxation COMMITTEE2-5-87
HB 160BILL NO. HB 160DATE Feb 5, 1987SPONSOR Wallin

NAME (please print)	REPRESENTING	SUPPORT	OPPOSE
Roger Hill	First Baptist Church, Three Forks, MT	✓	
Patricia Saindon	Doc / Transp.		
JESSE Munro	Dept. of Highway	—	—
Marvin Barber	Int. Assessment Comm.	—	

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITORS' REGISTER

DATE 2-8-87
HB 260

House Taxation COMMITTEE

BILL NO. HB 260

DATE Feb 5, 1987

SPONSOR Winslow

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITORS' REGISTER

House Taxation COMMITTEE

EXHIBIT 2-5-17
PAGE 387

BILL NO. HB 387

DATE Feb 5, 1987

SPONSOR Keenan

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

LB 409

COMMITTEE

2-5-17
409

DATE Feb 5, 1987

[illegible]

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

EXHIBIT _____
 FILE # 25-57
 428

COMMITTEE

Feb 5, 1987

Connelly

[illegible]

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.