

MINUTES OF THE MEETING  
TAXATION COMMITTEE  
MONTANA STATE SENATE

February 13, 1987

The twenty-second meeting of the Senate Taxation Committee was called to order at 8:00 A.M. on February 13, 1987 by Chairman George McCallum in Room 413/415 of the Capitol Building:

ROLL CALL: All committee members were present.

CONSIDERATION OF SB 310: Senator Mazurek, Senate District 23, presented this bill to the committee. He furnished the committee with a county list entitled "Local Option Income Tax Analysis -- 1985 Tax Year". This list is attached as Exhibit 1. This bill has been introduced at the request of the Governor and is released as part of the Governor's overall package. This would establish a local option individual income tax which would be adopted by a vote of the people and placed before the people by resolution or by petition of the voters in a county. As the initial language in the bill indicates, this is a step toward addressing some of the issues raised by I-105 in the last general election. The voters and taxpayers of this state have indicated a desire for property tax relief. This bill is a step in that direction by providing property tax relief at the local level. This allows local governments to adopt a local option income tax and mandates that the revenue generated be applied to property tax relief. He said this is a simple tax to calculate and to distribute. As the legislature finds itself shorter and shorter of revenue this biennium, and if we do not come up with another means of financing property tax relief, this mechanism is there and available to counties to give property tax relief

PROPOSERS: Don Peoples, Chief Executive, Butte Silver Bow, gave testimony in support of this bill. He is one of the few local government people in support of I-105. He thinks this proposal makes a lot of sense. If we want to talk about tax reform, he thinks this bill is a good way to do that. This gives an opportunity to relieve property taxes by nearly 20 mills if a 10% tax is used. People in his county do not want a sales tax. This provides an option for local governments and the people in the counties, to have an option to decide whether they want to relieve property taxes. This will give people the right to make the determination for taxing policy in their communities.

Alec Hansen, Montana League of Cities and Towns, gave testimony in support of this bill. He said the property tax system in this state has some serious problems. We need to develop some alternatives. We have to give local governments the opportunity to take some of these issues to the people back home and make some of these decisions. Cities and counties are willing to take the responsibility to go out and present a tax package to the people back home. Their only concern is they do not think this goes far enough. Income tax is fine but others are interested in a local option sales tax. There are other taxes that might be available that would work better in some cities across Montana. He said they also think the authority should not be restricted to counties.

Toni Hagener, Hill County Commissioner, gave testimony in support of this bill. She said it has been the belief of local government that counties should have the option to implement local option taxes if necessary. She believes this bill does apply a mechanism that would be implemented and would provide some property tax relief to some counties.

Gordon Morris, Montana Association of Counties, gave testimony in support of this bill. He said we support this bill because, (1) it provides a uniform local tax base which governs its use, (2) the state and legislature allow for uniform collection and administration of the tax, (3) it encourages widespread universal coverage of the tax, (4) it does allow local flexibility to set rates, subject to state limits, and (5) does show and take steps to reduce property tax. For these reasons, knowing this is a difficult tax to get voters to subscribe to, they urge a do pass.

John LaFaver, Director, Department of Revenue, gave testimony in support of this bill. He said the Department of Revenue, as well as other agencies, were told to suggest ways to cut 10% out of their budget that had already been significantly reduced. He said one of the things that gives this bill significant merit is that this tax can be administered at the least expense. We aren't proposing to implement a new tax with new forms and new requirements for compliance to the taxpayer. We are talking about utilizing a tax that is in place. Everyone talks of the need for property tax relief in Montana. Obviously the need for relief is more apparent in some areas than in others. This bill allows for the local option in areas where it will be more attractive.

Senator Eck, Senate District 40, gave testimony in support of this bill. She supports this as a vehicle for providing equalization in school district funding. She sees this local income tax option as something that could help the counties. Now we have the local option property tax levy for school districts and this could give them another option. This has to be imposed on the whole county. She would ask that the bill be amended to put a provision that would allow school districts and municipalities to impose this tax and to put an effective date of two years on the bill because the Department of Revenue now has no information about what the effect of this will be. She said she thinks we need to pass this but it would give more flexibility if amended to include school districts and municipalities and put an effective date for two years.

OPPONENTS: Stuart Doggett, Montana Chamber of Commerce, gave testimony in opposition to this bill. The Chamber does not feel that local option taxes are the mechanism to provide the long term solution to the state's overall financial problem. It seems to be a way of passing the buck of property tax relief on to the local governments. He would hope the committee would kill this bill and consider other alternatives that would reform Montana's tax system.

Terry Carmody, Montana Farmers Union, gave testimony in opposition to this bill. He said they feel the tax should be the same throughout the state.

QUESTIONS FROM THE COMMITTEE: Senator Crippen asked John LaFaver, if this bill passes, what would be the intention of the administration as it relates to aid to counties and cities through the block grant program.

John LaFaver said you are asking me something that is out of my area. He said he does not work with the block grant program. If the counties propose to adopt a local option income tax and reduce the property tax, that would be a matter to be decided at the local level and certainly there is no thought that would somehow affect the distribution of the block grant money. There is no tie between the two.

Senator Severson said this bill is intended to reduce property tax in the counties. He asked Senator Mazurek how he would guarantee that something like that will happen. The mill levy is not a stationary type of thing, it varies every year.

Senator Mazurek said there is no way from stopping that from happening. He would expect there could be a vote to repeal the local option income tax. There is a check in place, it can be repealed and has to be reviewed in 10 years.

Senator Crippen asked if this bill gives new money to cities and counties.

Senator Mazurek said no it would not. It would simply replace property tax dollars with income tax dollars.

Senator Crippen asked how it would affect the local governments in a positive cash flow.

Senator Mazurek said it is not and nobody is trying to represent that. It just gives flexibility at the local level.

Senator Crippen said if this is passed, who would get the property tax relief.

Senator Mazurek said it would be across the board property tax relief.

Senator Crippen asked if this would apply to all classes of property and if corporations would be included.

Senator Mazurek said it would apply to individual income tax. The local individual income earners in the community would be the ones that will be doing the voting. This will educate taxpayers. It may be that in a particular community they want this. Some may like this better because it will be withheld from their income and they will not have to come up with the money in November and May. That is a judgment the people will have to make. He does not think you can say in every county the big taxpayer will get all the relief. That is not true in every county.

Senator Lybeck asked if he wanted this option income tax repealed, after it was enacted, could he do that.

Senator Mazurek said if you do not like the tax you can go to the county commissioners and ask that it be placed on the ballot. If they will not do that, you can, by petition process, urge that it be repealed. This is the same as exists now for local option gas tax. This proviso is spelled out on page 3.

Senator Crippen asked if there was a cap put on this.

Senator Mazurek said there is not a cap but reason would dictate. If you want to pass a local option income tax there is a ceiling above which the voters will not go.

Senator Crippen said if you amended this during this period of time, does that start a new tenure period.

Senator Mazurek said it can be amended or repealed in the same manner as it is imposed. If you amended it, a new 10 year period begins from there.

Senator Severson said if you institute a 10 year program, you can repeal that program during that 10 year time frame.

Senator Mazurek said you have to put this to the people. It can be repealed at the next general election.

Senator Crippen said say this bill passes and is on the books. Two years down the road the cities and counties decide it hasn't done much for them in the way of additional funds. It would be a rather simple matter to address this in another session and change it from a property tax relief bill to a strictly money bill. All you would have to do is delete section 7 of the bill.

Senator Mazurek said that could be done.

Senator Crippen said if we don't do anything to handle this problem, wouldn't it be a simple matter to say the mechanism is in the statutes to impose a local option income tax. The language is in the law and it is a simple matter to amend that section out.

Senator Mazurek said this will still have to go back to the voters. We can do that same thing with anything we do here but he does not think it is a fair argument for this particular bill. That is true with any bill.

Senator Halligan asked if there could be a problem with imposing this tax for people living close to another county.

Senator Mazurek said there are taxing districts that cross county boundaries now.

Senator Halligan asked if that is easy to administer.

Senator Mazurek said now there are irrigation districts and taxing districts and the same would apply with the local option.

Senator Crippen asked Mr. Peoples if he would support a local option sales tax.

Don Peoples said his position is one of support of local options. He maintains that people should have the authority to determine taxation.

Senator Crippen said since this will not bring new money, and will lower property tax in Butte, who will pay the tax and who will get the benefit.

Don Peoples said the people that will be paying the income tax are the people who will be working. General property tax relief will be spread across the county. We would sell the local option income based on property tax reduction.

Senator Crippen said the large corporations will not be paying the income tax but will receive a substantial benefit from this. He asked Mr. Peoples if that information would be detrimental in obtaining support for this type of tax.

Don Peoples said it would not be an easy job to sell although we need some relief from property tax.

Senator Eck asked John LaFaver if in revising their income tax schedules if they could quite easily put in school district information as well as city information.

John LaFaver said it would be very hard to get accurate information from taxpayers. Virtually all the information we get from personal income is filled out by taxpayers. Most taxpayers know what county they are in and they get good data on that but he is not confident most taxpayers know the school district they are in. From that standpoint he would not get back accurate information.

Senator Eck asked as far as your data system goes, do you have any way of linking property tax to income taxpayers.

John LaFaver said we do not.

Senator McCallum said if you went with a straight sales tax, everybody would pay. With this local option on income tax, you do not tax everyone.

John LaFaver said in some areas it might be viewed that way. There will be some counties that this is attractive to and some that it is not.

Senator Mazurek closed by stating this bill is not for everybody but it will certainly work for some. This is not proposed as a long term solution to property tax problems. It is an option to consider.

FURTHER CONSIDERATION OF SB 71: Senator Neuman said it was Senator Gage's intention, when we brought this bill back to the committee, that we would amend it and bring it back out for consideration. The committee tabled the bill and he had told Senator Gage he would try to amend the bill in committee.

Senator Mazurek said there is a similar bill to this in the House.

Senator Neuman made a motion that SB 71 be taken from the table.

A roll call vote was taken on Senator Neuman's motion. The motion failed 5-7, see attached.

Senator Neuman said if we took the bill from the table, put the amendment on the bill and then put it back on the table, then if Senator Gage blasted it out of committee it would come out with the amendment on it. He thinks that is a course we may want to take.

Senator Mazurek made a motion that the committee reconsider their action and move SB 71 from the table. The motion carried.

Senator Neuman made a motion that SB 71 be amended per attached Exhibit 2. He said the bill, as introduced, addressed all classes of property to be treated the same as I-105. The amendment includes net and gross proceeds.

Senator Eck asked what affect this will have on counties where a major part of revenue is from gross proceeds.

Senator Neuman said this will be a tremendous loss. Essentially what we are doing is lowering the tax, shifting it on the back of other taxpayers, except you can't raise any other taxes.

Jim Lear said just to clarify this amendment. The bill, as drafted, pulls in all classes, net and gross included. This amendment does clarify that the cap is not a dollar tax. This amendment says instead it is a levy tax for net and gross.

Dan Bucks said as the bill was originally introduced it said that it would freeze the taxes for all classes of property and included net and gross proceeds. When you freeze the tax on a house it sits there and doesn't change but in the case of net and gross proceeds, this is something that fluctuates in terms of production

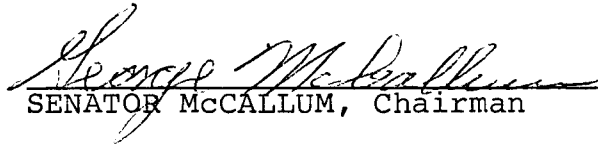
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levels and price. What this amendment says, in freezing net and gross proceeds, we will freeze the mill levy.

Senator Neuman's motion carried.

Senator Neuman made a motion that SB 71 BE TABLED AS AMENDED. The motion carried with Senators Crippen, Hager, McCallum and Mazurek opposed.

ADJOURNMENT: The meeting adjourned at 9:50 A.M.

  
SENATOR McCALLUM, Chairman

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ROLL CALL

TAXATION

COMMITTEE

50th LEGISLATIVE SESSION -- 1987

Date 2-13-87

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| NAME                               | PRESENT | ABSENT | EXCUSED |
|------------------------------------|---------|--------|---------|
| SENATOR CRIPPEN                    | ✓       |        |         |
| SENATOR NEUMAN                     | ✓       |        |         |
| SENATOR SEVERSON                   | ✓       |        |         |
| SENATOR LYBECK                     | ✓       |        |         |
| SENATOR HAGER                      | ✓       |        |         |
| SENATOR MAZUREK                    | ✓       |        |         |
| SENATOR ECK                        | ✓       |        |         |
| SENATOR BROWN                      | ✓       |        |         |
| SENATOR HIRSCH                     | ✓       |        |         |
| SENATOR BISHOP                     | ✓       |        |         |
| SENATOR HALLIGAN,<br>VICE CHAIRMAN | ✓       |        |         |
| SENATOR McCALLUM,<br>CHAIRMAN      | ✓       |        |         |
|                                    |         |        |         |
|                                    |         |        |         |
|                                    |         |        |         |

Each day attach to minutes.

DATE February 13, 1987

COMMITTEE ON Senate Taxation

VISITORS' REGISTER

SB 310

| NAME              | REPRESENTING              | BILL # | Check One                           |                                     |
|-------------------|---------------------------|--------|-------------------------------------|-------------------------------------|
|                   |                           |        | Support                             | Oppos                               |
| A.R. (Tom) Hagans | Montana Assoc of Counties | SB 310 | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| JOHN LA FAVERZ    | DBR                       | SB 310 | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Janet Jessup      | City of Helena            | SB 310 | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Shelly Laine      | City of Helena            | SB 310 | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Terry Combs       | Mt. Farmer W              | SB 310 | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Dora S Hollman    | Bill                      | SB 310 | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Uma B. Campbell   | S. Del                    | "      | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Gordon Morris     | M.A.C.O.                  | SB 310 | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Stuart Dappert    | Mt. Chamber of Commerce   | SB 310 | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Jane Huntington   | Dept. of Commerce         | SB 310 | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| Bill Anderson     | O.P.T.                    |        | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Vivian Selby      | M.E.A.                    |        | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Alexander Combs   | City of Billings          | SB 310 | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Mavis Tegen       | Mt. Stockgrower Assn      |        | <input type="checkbox"/>            | <input type="checkbox"/>            |
| Don Peeples       | Beck Silver Box           | SB 310 | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| Stephen Hayler    | B.S.                      |        | <input type="checkbox"/>            | <input type="checkbox"/>            |
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(Please leave prepared statement with Secretary)

LOCAL OPTION INCOME TAX ANALYSIS -- 1985 TAX YEAR

| COUNTY        | NUMBER OF RETURNS | 1985 STATE TAX | TAX PER PERCENT | TAX PER PERCENT PER RETURN | 1986 VALUE OF ONE MILL | % TAX TO MILL RATIO |
|---------------|-------------------|----------------|-----------------|----------------------------|------------------------|---------------------|
| BEAVERHEAD    | 3,770             | \$1,357,960    | \$13,580        | \$3.60                     | \$14,738               | 0.92                |
| BIGHORN       | 3,102             | \$1,105,078    | \$11,051        | \$3.56                     | \$124,853              | 0.09                |
| BLAINE        | 2,409             | \$749,686      | \$7,497         | \$3.11                     | \$42,803               | 0.18                |
| BROADWATER    | 1,453             | \$430,702      | \$4,307         | \$2.96                     | \$11,380               | 0.38                |
| CARBON        | 3,720             | \$1,128,262    | \$11,283        | \$3.03                     | \$29,383               | 0.38                |
| CARTER        | 710               | \$239,534      | \$2,395         | \$3.37                     | \$5,676                | 0.42                |
| CASCADE       | 35,559            | \$16,080,454   | \$160,805       | \$4.52                     | \$92,709               | 1.73                |
| CHOUTEAU      | 2,923             | \$1,172,343    | \$11,723        | \$4.01                     | \$29,143               | 0.40                |
| CUSTER        | 6,572             | \$2,706,090    | \$27,061        | \$4.12                     | \$17,085               | 1.58                |
| DANIELS       | 1,373             | \$464,586      | \$4,646         | \$3.38                     | \$8,201                | 0.57                |
| DAWSON        | 5,553             | \$2,494,929    | \$24,949        | \$4.49                     | \$28,544               | 0.87                |
| DEER LODGE    | 5,074             | \$1,766,747    | \$17,667        | \$3.48                     | \$9,332                | 1.89                |
| FALLON        | 1,797             | \$783,217      | \$7,832         | \$4.36                     | \$129,396              | 0.06                |
| FERGUS        | 6,263             | \$2,097,997    | \$20,980        | \$3.35                     | \$21,331               | 0.98                |
| FLATHEAD      | 27,368            | \$11,687,103   | \$116,871       | \$4.27                     | \$94,547               | 1.24                |
| GALLATIN      | 22,415            | \$10,041,515   | \$100,415       | \$4.48                     | \$66,636               | 1.51                |
| GARFIELD      | 729               | \$199,600      | \$1,996         | \$2.74                     | \$9,502                | 0.21                |
| GLACIER       | 3,381             | \$1,433,062    | \$14,331        | \$4.24                     | \$47,106               | 0.30                |
| GOLDEN VALLEY | 464               | \$129,160      | \$1,292         | \$2.78                     | \$5,460                | 0.24                |
| GRANITE       | 1,046             | \$335,312      | \$3,353         | \$3.21                     | \$6,140                | 0.55                |
| HILL          | 8,130             | \$3,632,728    | \$36,327        | \$4.47                     | \$48,041               | 0.76                |
| JEFFERSON     | 3,495             | \$1,534,439    | \$15,344        | \$4.39                     | \$17,578               | 0.87                |
| JUDITH BASIN  | 1,130             | \$321,787      | \$3,218         | \$2.85                     | \$9,508                | 0.34                |
| LAKE          | 6,780             | \$2,138,672    | \$21,387        | \$3.15                     | \$31,359               | 0.68                |
| LEWIS & CLARK | 24,577            | \$11,844,579   | \$118,446       | \$4.82                     | \$69,451               | 1.71                |
| LIBERTY       | 1,205             | \$502,565      | \$5,026         | \$4.17                     | \$19,724               | 0.25                |
| LINCOLN       | 7,148             | \$2,953,075    | \$29,531        | \$4.13                     | \$36,526               | 0.81                |
| MADISON       | 2,472             | \$811,860      | \$8,119         | \$3.28                     | \$16,755               | 0.48                |
| MCCONE        | 1,079             | \$327,304      | \$3,273         | \$3.03                     | \$10,052               | 0.33                |
| NEAGHER       | 912               | \$279,682      | \$2,797         | \$3.07                     | \$7,826                | 0.36                |
| MINERAL       | 1,636             | \$650,679      | \$6,507         | \$3.98                     | \$5,611                | 1.16                |
| MISSOULA      | 35,624            | \$16,396,641   | \$163,966       | \$4.60                     | \$114,535              | 1.43                |
| MUSSELSHELL   | 1,920             | \$723,256      | \$7,233         | \$3.77                     | \$23,788               | 0.30                |
| PARK          | 6,265             | \$2,579,775    | \$25,798        | \$4.12                     | \$20,466               | 1.26                |
| PETROLEUM     | 213               | \$54,457       | \$545           | \$2.56                     | \$5,657                | 0.10                |
| PHILLIPS      | 2,443             | \$799,713      | \$7,997         | \$3.27                     | \$27,097               | 0.30                |
| PONDERA       | 3,189             | \$1,212,893    | \$12,129        | \$3.80                     | \$22,073               | 0.55                |
| POWDER RIVER  | 1,044             | \$466,443      | \$4,664         | \$4.47                     | \$37,514               | 0.12                |
| POWELL        | 2,872             | \$1,138,639    | \$11,386        | \$3.98                     | \$13,690               | 0.83                |
| PRAIRIE       | 782               | \$217,469      | \$2,175         | \$2.78                     | \$6,110                | 0.36                |
| RAVALLI       | 10,186            | \$3,619,748    | \$36,197        | \$3.55                     | \$28,156               | 1.29                |
| RICHLAND      | 6,074             | \$2,653,885    | \$26,538        | \$4.37                     | \$102,110              | 0.26                |
| ROOSEVELT     | 4,062             | \$1,590,546    | \$15,905        | \$3.92                     | \$77,046               | 0.21                |
| ROSEBUD       | 4,333             | \$2,657,521    | \$26,575        | \$6.13                     | \$218,881              | 0.12                |
| SANDERS       | 3,413             | \$1,047,693    | \$10,477        | \$3.07                     | \$30,903               | 0.34                |
| SHERIDAN      | 3,229             | \$1,301,070    | \$13,011        | \$4.03                     | \$87,458               | 0.15                |
| SILVER BOW    | 16,514            | \$7,232,629    | \$72,326        | \$4.38                     | \$37,132               | 1.95                |
| STILLWATER    | 3,110             | \$1,031,874    | \$10,319        | \$3.32                     | \$16,973               | 0.61                |
| SWEET GRASS   | 1,552             | \$444,301      | \$4,443         | \$2.86                     | \$7,455                | 0.60                |
| WYON          | 3,032             | \$1,068,538    | \$10,685        | \$3.52                     | \$19,230               | 0.55                |
| TOOLE         | 2,652             | \$1,234,816    | \$12,348        | \$4.65                     | \$43,184               | 0.28                |
| TREASURE      | 507               | \$179,778      | \$1,798         | \$3.55                     | \$5,425                | 0.32                |
| VALLEY        | 4,464             | \$1,811,064    | \$18,111        | \$4.06                     | \$43,321               | 0.42                |
| WHEATLAND     | 999               | \$323,399      | \$3,234         | \$3.24                     | \$7,230                | 0.45                |
| WIBAUX        | 591               | \$182,456      | \$1,825         | \$3.09                     | \$22,900               | 0.08                |
| YELLOWSTONE   | 47,797            | \$24,142,155   | \$241,422       | \$5.05                     | \$223,302              | 1.08                |
| SUBTOTAL      | 361,112           | \$155,511,466  | \$1,555,115     | \$4.31                     | \$2,308,229            | 0.67                |
| NO ZIP CODE   | 14,520            | \$7,537,763    |                 |                            |                        |                     |
| OUT OF STATE  | 28,481            | \$8,017,512    |                 |                            |                        |                     |
| TOTAL         | 404,113           | \$171,066,741  |                 |                            |                        |                     |

SENATE TAXATION  
 EXHIBIT NO. 1  
 DATE 2-13-87  
 BILL NO. SB 312

PROPOSED AMENDMENTS

Senate Bill No. 71  
Second Reading (Yellow) Copy

1. Page 2, line 1.

Following: "(4)"

Strike: "As"

Insert: "(a) Except as provided in subsection (4)(b) for  
property described in 15-6-131 or 15-6-132, as"

2. Page 2.

Following line 8

Insert: "(b) The "amount of taxes levied" and the "amount  
levied" mean the number of mills levied in taxable year  
1986 as they apply to property described in 15-6-131  
or 15-6-132."

SENATE TAXATION

EXHIBIT NO. 2

DATE 2-13-87

BILL NO. SB-71

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date February 13, 1987 Bill No. SB 71 Time 9:32 A.M.

| <u>NAME</u>                     | <u>YES</u> | <u>NO</u> |
|---------------------------------|------------|-----------|
| SENATOR CRIPPEN                 | ✓          |           |
| SENATOR NEUMAN                  | ✓          |           |
| SENATOR SEVERSON                |            | ✓         |
| SENATOR LYBECK                  |            | ✓         |
| SENATOR HAGER                   | ✓          |           |
| SENATOR MAZUREK                 |            | ✓         |
| SENATOR ECK                     |            | ✓         |
| SENATOR BROWN                   |            | ✓         |
| SENATOR HIRSCH                  | ✓          |           |
| SENATOR BISHOP                  |            | ✓         |
| SENATOR HALLIGAN, VICE CHAIRMAN |            | ✓         |
| SENATOR McCALLUM, CHAIRMAN      | ✓          |           |

Aggie Hamilton  
Secretary

Senator George McCallum  
Chairman

Motion: Senator Neuman's motion that SB 71 be taken from the  
table. The motion failed 5-7.