#### MINUTES

## MONTANA HOUSE OF REPRESENTATIVES 51st LEGISLATURE - REGULAR SESSION

### COMMITTEE ON TAXATION

Call to Order: By Chairman Harrington, on January 12, 1989, at 9:00 a.m.

### ROLL CALL

Members Present: 17

Members Excused: 1

Members Absent: None

Staff Present: Dave Bohyer, Legislative Council

Announcements/Discussion: Please sign the visitor's

register.

#### HEARING ON HOUSE BILL 4

Presentation and Opening Statement by Sponsor: Rep. Marian Hanson, District 100, stated the bill need an amendment due to a drafting error. (Copy attached). This changes the date from 1990 to 1991 on page 11, lines 11 and 15. Rep. Dave Brown allowed Rep. Hanson to sponsor this bill since it is primarily to clarify language from her HB 252 which was passed in the last legislature and amended by the governor. The bill originated with the Coal Tax Oversight Committee. HB 4 also addresses the oversight of the lignite coal on page 8, beginning on line 21 and continuing through page 9, lines 15 and 16. This reduces the 13% to 10% on the last year of the biennium.

## List of Testifying Proponents and What Group They Represent:

James D. Mockler, Executive Director of the Montana Coal Council

Tom Asay, Concerned Citizen, Former Chairman of the Coal Tax Oversight Committee

Senator John Anderson, District 37

Bill Connors, Director of Coal Sales, Western Energy Company, Butte

Testifying Opponents and What Group They Represent:

Rock Ringling, Montana Alliance for Progressive Policy Testimony:

James Mockler spoke in support of the bill. (Exhibit 1).

- Tom Asay discussed the response the coal industry has given to the action taken in the last session. The coal industries had their greatest production increase in the last year. Over 200 people in his area returned to work. Prior to this action, HB 252, there was a continual reduction in coal production, continual layoffs. This has now turned around. Coal is a very competitively priced product but the only reduction in price was brought about by the miners taking a cut in pay and the coal companies reducing their profit from the coal voluntarily. The average price is \$6.00/ton compared to \$8.00/ton previously. This indicates the significance of the effect on the price of coal. State of Montana has a right to expect proper performance by any industry but that right carries the obligation to clearly state what is expected of industry and what rules govern the industry's operations. This bill's primary function is to make it clear how coal is to be taxed.
- Senator John Anderson has served on the Coal Oversight Subcommittee the last four years. He recognized the need for clarification and urges support of the bill.
- Bill Connors' company owns and operates the Rosebud Mine near Colstrip, Montana. HB 252 worked out very well in 1988. Business has increased and he has a new three year agreement for up to 600,000 tons of coal. Another four agreements have been extended. The bill has helped other producers as well. NERCO shipped 50,000 tons of coal to Japan. He urges a DO PASS on the bill.
- Rock Ringling spoke in opposition to the bill. He objects to tax breaks that remove revenue from the State of Montana. He stated that HB 4 has little effect on the coming biennium but may have major impact on the future. Therefore, he believes this bill should be on hold until that time when an accurate account of the state revenues are determined.
- Ken Nortveldt, Department of Revenue, made the following comments regarding the fiscal impact statement. In 1991 and 1993, the 1.1 million dollar cost is a one time impact. His department tried to make no assumptions of possible production impact of HB 4. If

If the bill generates no change in production, there is no change in the fiscal impact but if it does, then the state could lose revenue. Technical point: Page 11, Subsection line 1 to 8, the rate of credit is not clearly stated. Mr. Nortveldt did not speak in favor or against the bill but merely made technical comments only.

Questions From Committee Members: Rep. Patterson noted that on the fiscal note, under assumption 3, it states only one coal mine is affected by this rate. He asked Mr. Mockler where this coal mine was located. Mr. Mockler replied that it was Western Energy. At least, this is the only one he is aware of but there may be other small contractors involved.

Ken Williams, Manager of Government Affairs for Intech wished to answer the question by Rep. Patterson. He stated the fiscal note is referring to the Ninth River Lignite Coal Mine owned by Savage, no Western Energy.

Chairman Harrington asked Mr. Mockler what his general comment would be on the fiscal note. Mr. Mockler replied that he was sure this will be a positive impact of approximately 5 million tons.

Rep. Raney stated he was opposed to HB 252 since it was sold to the people on the grounds of creating more jobs. He asked Mr. Mockler how many workers are there in the coal mines of Montana. Mr. Mockler replied approximately 1200. Rep. Raney then stated that Mr. Asay 200 people returned to work at 39 million tons of production. He asked Mr. Mockler if there would be 39 million tons produced this year. Mr. Mockler replied that he hoped there would be. He stated there is 34 million now under long term contract and there is well over 1,000 jobs in mining but not all in Montana.

Rep. Ream asked Mr. Mockler if there would be a 4 to 5 million increase beyond the 34 million. Mr. Mockler replied he could not make promises on this but he is hopeful.

Rep. Ream asked Mr. Nortveldt if his department was assuming the 34 million ton production on the fiscal note. Mr. Nortveldt responded that he did not know what was assumed. The department was assuming no change in production over the past year. Mr. Mockler commented that the figures used were based on the 34 million tons.

Rep. Raney asked Mr. Connors about shipping coal

through Wyoming to Georgia. Since Wyoming sells coal cheaper than Montana, how could this be done. Mr. Connors replied that NERCO ships this coal and their quality is much better than Wyoming coal.

Mr. Asay commented that these were average figures quoted. He stated it is necessary to look at the long term and what the future will bring. There is technology available today for cleaner burning but this takes a lot of money. Montana has a vast resource that can be a valuable asset.

Rep. Giacometto asked Rep. Dave Brown, who was present at the hearing, to comment. Rep. Brown stated he wanted to be recorded as a proponent to the bill.

Rep. Ream referred to the bottom of page 10, the mechanism by which the revenue is decreased. He asked Mr. Mockler where is the mechanism that causes the reduction. Mr. Mockler replied that the last two lines on page 10 refer to this. Credit is extended through 1988 to June 1990. The severance tax drops 20%, then 15% between 1990 and 1991. Because the tax decreases, these percentages change in order to still arrive at the 15% tax ultimately.

Rep. Raney stated that Mr. Asay referred to the long term in the coal industry. He asked Mr. Mockler what the industry was doing for research in this area. Mr. Mockler replied this was limited to one company, Western Energy, but they were doing extensive research. The Federal Government also funds research in the millions and Western has applied for these monies.

Rep. Koehnke alluded to the new technology, asking Mr. Mockler if this would not help the competition also. Mr. Mockler stated it would and that it may help midwestern coal more than Montana.

Rep. Ream referred Mr. Mockler to pages 8 and 9, the collapsing energy categories reduced to two. Mr. Mockler responded that this was to clarify the act so as to not list all the energy categories when the rates are identical. Rep. Ream referring to the top of page 8, stated that June 30, 1988, was the retroactive date. Is there any problem with this. Mr. Mockler replied that the line was simply changed to say after June 30. It is virtually the same thing.

Closing by Sponsor: Rep. Hanson stated the bill is basically a cleanup of the effects of the governor's amendments from last session. She urged a DO PASS.

#### DISPOSITION OF HOUSE BILL 4

Motion: None

Discussion: None

Amendments and Votes: None

Recommendation and Vote: None

### HEARING ON HOUSE BILL 53

Presentation and Opening Statement by Sponsor: Rep. Jack
Ramirez stated HB 53 was requested by the Department of
Revenue. The DOR did not finish their reappraisal in
the five years allotted. They need an extension of two
years. If this is not extended and if it is to be
completed on time, it will require 1.9 million in
additional funds which is not currently available. The
fiscal analyst estimates a 1.9 million dollar cost for
the cycle extension. The figure is the cost of
reappraisal employees, etc. for the additional two
years. The cost is the same. The best course is to
extend the time.

## List of Testifying Proponents and What Group They Represent:

Ken Nortveldt, Director, Department of Revenue Dennis Burr, Montana Taxpayer's Association

List of Testifying Opponents and What Group They Represent:

None.

#### Testimony:

Ken Nortveldt stated that with present resources, it is impossible for the department to finish the reappraisals within five years. There were employment difficulties during 1986 and 1987, with layoffs in 1986. In 1987, there were more reductions resulting in an increased workload with reduced staff. HB 436 concerned the sales assessment ratio studies but funds were not adequate for this project although it had to be done. A new computer assisted appraisal system has been developed which will increase appraisal efficiency when it is in place by July of 1989. When a good appraisal system is in effect, extensions will no longer be needed, but for now, it is necessary. He

urged passage of the bill.

Dennis Burr stated the bill basically gives the department extra needed time to do a more efficient job. If they must complete appraisals in five years, they will be rushed and not as efficient as desirable.

Questions From Committee Members: Rep. Raney stated that
Livingston, Montana had the problem of very high
property assessments. Then there were many jobs lost
due to the railroad leaving, values plummeted. He
asked Rep. Ramirez if the sales assessment ratio
compensates for the loss or property in Livingston.
Rep. Ramirez replies that he doubted if it compensated
as much as Rep. Raney would like but it would give some
compensation. The decrease does not affect the mill
levy for the five year cycle. Rep. Raney asked Rep.
Ramirez if he looked into the cost of additional
people. Rep. Ramirez answered the cost was the 1.9
million.

Rep. Ellison asked Rep. Ramirez if the additional cost plus the reappraisals would not be as good if they did not have the longer time. Rep. Ramirez replied yes, he believed the DOR should have a chance to get the computer system into place and there should be clarification of HB 436. Rep. Ellison asked if a seven year cycle was more realistic and would the computer help this. Rep. Ramirez replied that even with computers, there is still the need for field work. It might be a good thing to extend to seven years or longer.

Rep. Hoffman asked Rep. Ramirez if once the computer system is in place, would there have to be these cyclical reappraisals. Rep. Ramirez replies that there would still be field work but not in such compressed time.

Rep. Harrington asked Rep. Ramirez if the assessment was working due to the effects of IlO5. Rep. Ramirez replied that this did not have as much impact as HB 436 but combined with IlO5, HB 436 still needed improvement. There is a need to bring the property assessments close to market value.

Closing by Sponsor: Rep. Ramirez stated that everything had been said.

### DISPOSITION OF HOUSE BILL 53

Motion: None

Discussion: None

Amendments and Votes: None

Recommendation and Vote: None

#### HEARING ON HOUSE BILL 55

Presentation and Opening Statement by Sponsor: Rep.

Harrington, District 68, stated this bill was requested by the Department of Revenue. Currently, the department has no authority to estimate unclaimed property assessments. This proposal provides the authority needed by the DOR.

List of Testifying Proponents and What Group They Represent:

Jeff Miller, Administrator, Income Tax Division, Department of Revenue

List of Testifying Opponents and What Group They Represent:

None

### Testimony:

Jeff Miller stated that funds held on behalf of customers by businesses in the State of Montana for extended periods of inactivity are considered abandoned and must be forwarded to the DOR. The present law requires that these businesses keep accurate records of these funds and once each year, file holder reports and turn the property over to the state. Further attempts to locate the property owner are then explored. If unsuccessful, the funds are placed in an educational trust fund and currently a record is maintained of the value of the funds deposited for each owner. If, in the future, an heir or the owner comes forth, they can still claim the money. For the most part, good records are kept, but when an exception does occur, administrative procedures to deal with the situation are encountered. This bill will allow the DOR to estimate the amount of funds in these situations. This is not intended to raise revenue but simply to encourage more adequate record keeping of this kind of property and in the long term, allow the DOR to better serve the citizens of Montana.

Questions From Committee Members: Rep. Good asked Mr.

Miller why banks and other businesses are not keeping accurate records of these funds since they deal with this sort of thing on a daily basis. Mr. Miller responded that he did not know why this occurs in some cases but nevertheless, they are presently hampered by not being able to make an estimate. He stated that given this authority, it would provide an incentive for them to keep better records in the future.

Rep. Koehnke asked Mr. Miller if there were many of these accounts. Mr. Miller replied there were a large number of unclaimed accounts, 1.4 million dollars at present. The DOR usually locates 78% of the owners; the remaining 22% goes to the educational trust fund.

Rep. Good asked Mr. Miller how much has been included in the fund over the past 10 years. Mr. Miller replied that over the last five years, there was a total of \$700,000.00.

Closing by Sponsor: Rep. Harrington stated the bill was necessary as had been clearly demonstrated.

DISPOSITION OF HOUSE BILL 55

Motion: None

Discussion: None

Amendments and Votes: None

Recommendation and Vote: None

EXECUTIVE SESSION

DISPOSITION OF HOUSE BILL 15:

MOTION: DO PASS by Rep. Raney.

DISCUSSION: Rep. O'Keefe asked Rep. Good since she had been working on this bill with Rep. Kadas, was the formula for determining the tax evaluation the length + horsepower x .25. Rep. Good replied it was. Rep. O'Keefe stated he was concerned with personalized water vehicles that are not currently taxed. Rep. Gilbert stated his concern with the proposed amendments regarding the length and horsepower of the vehicles. He said a 23 foot sailboat with a 5 hp motor that has a purchase price of \$23,000.00 would have a tax of

\$7.00 while a 23 foot with 190 hp and a purchase price of \$6,000.00 would be taxed \$55.75. He stated the formula was inadequate and unfair. He said there was a need in the bill to define "canoe." A minimum fee should be paid on these. During the last session, boat owners insisted on having their boats registered due to the problem of theft. Rep. Gilbert stated there was a need to exempt canoes. Rep. Giacometto stated the only problem he saw with the bill was making sure it did not exempt sailboats. Owners could put 5 hp motors on a 12 foot sailboat to avoid the tax.

Dave Bohyer, Legislative Council, stated that any boat with a motor is considered a motorboat. He said he could write a definition that would state there should be different treatment for sailboats. Rep. Giacometto asked if a line could be added stating that the sailboats are not tax exempt. Rep. Good said there was confusion in that some sailboats are quite small and only worth \$200.00. Many canoes are worth far more than sailboats. Rep. Hoffman commented that each session seemed to complicate the boat issue. He said why not exempt a 7 1/2 hp if a 5 hp is exempt. He stated the bill accomplished little and made the motion TO TABLE.

Chairman Harrington called for a voice vote which was undetermined. The TO TABLE motion was passed by a roll call vote of 10 to 7. Rep. Giacometto asked as a point of clarification, if this could be amended to be more palatable, can this be taken off the table. Chairman Harrington replied that it takes only a simple majority of the committee to do so.

DISPOSITION OF HOUSE BILL 29:

MOTION: DO PASS by Rep. Giacometto.

DISCUSSION: Rep. Hanson stated that in her home county, everyone is taxed unless they request an exemption. Why can't this be done everywhere. Rep. Harrington replied that the assessors need a list from the TV people of all their members rather than the assessor providing the list. Rep. Giacometto stated he had no problem with this. Anyone can request an exemption simply by signing an affidavit that they are not on cable and do not own or use a television set. Rep. Ellison stated this works the same as property assessment. Rep. Hoffman states this was a good bill. The assessors should not have to perform this function for the TV district. It is expensive and not their purpose.

The motion to DO PASS was carried unanimously by voice vote and placed on the consent calendar.

DISPOSITION OF HOUSE BILL 60:

MOTION: DO PASS by Rep. Gilbert.

DISCUSSION: Rep. Gilbert expressed concern with the 36 month time limit. He moved to amend page 2, line 7 by striking 36 months and inserting 18 months. This should also be done on page 3, line 20, subsection 3.

Dave Bohyer stated there would then be the need for additional amendments since 18 months would need to be inserted in other parts of the bill.

Rep. Gilbert then stated he would like Mr. Bohyer to make the amendments and hold the bill until this could be done. He withdrew his motion to DO PASS.

Chairman Harrington stated the committee should not be too technical on this bill as the assessors were doing this within their own organization.

Rep. Elliott stated he would like to see language inserted to make the classes open to aspiring assessors on a tuition free basis. Rep. Ellison agreed. Rep. Gilbert responded that the courses are open but the individual must pay for materials.

Rep. O'keefe stated he would like to see the high school graduate requirement for assessors omitted from the bill.

Chairman Harrington stated the bill would be held for the necessary amendments at this time.

DISPOSITION OF HOUSE BILL 55:

MOTION: DO PASS by Rep. Giacometto. Motion carried unanimously by voice vote and placed on consent calendar.

**ADJOURNMENT** 

Adjournment At: 10:30 a.m.

REP. DAN HARRINGTON, Chairman

DH/lj

1015.min

# DAILY ROLL CALL

TAXATION	COMMITTEE

# 51st LEGISLATIVE SESSION -- 1989

NAME Harrington, Dan, Chairman	PRESENT	ABSENT	EXCUSED
Ream, Bob, Vice Chairman	V		
Cohen, Ben			
Driscoll, Jerry			
Eliott, Jim	V		
Koehnke, Francis	V		
O'Keefe, Mark			
Raney, Bob			
Schye, Ted	V		
Stang, Barry	V		
Ellison, Orval	V		
Giacometto, Leo	V		
Gilbert, Bob	V		
Good, Susan	V		
Hanson, Marian	V	·	
Hoffman, Robert	V		
Patterson, John	V		
Rehberg, Dennis	V		
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### STANDING COMMITTEE REPORT

January 12, 1989
Page 1 of 1

Mr. Speaker: We, the committee on <u>Taxation</u> report that <u>House</u>

<u>Bill 53</u> (first reading copy -- white) <u>do pass</u>. The Committee

voted unanimously to place HB 53 on the Consent Calendar.

## STANDING COMMITTEE REPORT

January 12, 1989
Page 1 of 1

Mr. Speaker: We, the committee on <u>Taxation</u> report that <u>House</u>

<u>Bill 29</u> (first reading copy -- white) <u>do pass</u>. Committee

voted unanimously to place HB 29 on the Consent Calendar.

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Signed:		111	1111	
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### STANDING COMMITTEE REPORT

January 12, 1989
Page 1 of 1

Mr. Speaker: We, the committee on <u>Taxation</u> report that <u>House</u>

<u>Bill 55</u> (first reading copy -- white) <u>do pass</u>. The Committee

voted unanimously to place HB 55 on the Consent Calendar.

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Signed:		1.11	1 /	8 2 3 .	
	Dan	Harri	nator	1. Cha	irmar



JANUARY 12. 1989 HOUSE TAXATION COMM.

HB 4

MR. CHAIRMAN, MEMBERS OF THE COMMITTEE, I AM JAMES D. MOCKLER, EXECUTIVE DIRECTOR OF THE MONTANA COAL COUNCIL, 2301 COLONIAL DRIVE, HELENA.

FIRST, I WOULD LIKE TO THANK THE COAL TAX OVERSIGHT SUBCOMMITTEE FOR ITS WORK IN THE INTERIM THAT RESULTED IN THIS BILL.

THE BILL BASICALLY CONTINUES THE INCENTIVE PROGRAM THAT THE LEGISLATURE ADOPTED LAST SESSION AS THE THEN-HB-252 WOUND THROUGH THE PROCESS AND WAS ULTIMATELY EXTENSIVELY AMENDED BY THE GOVERNOR. THOSE AMENDMENTS LIMITED THE TIME FOR NEW AND EXPANDED PRODUCTION TO JANUARY 1 OF THIS YEAR, AND ALTHOUGH AT THE TIME APPEARED TO INCLUDE CONTRACT RENEWALS, A TECHNICAL POINT APPEARS TO ELIMINATE THEM.

LET US TAKE A MOMENT TO EXAMINE THE RESULTS OF YOUR ACTIONS IN PROVIDING NOT ONLY THE LOWERING OF THE TAX. BUT ALSO IN PROVIDING THAT NEW AND EXPANDED BUSINESS BE TAXED AT AN INCENTIVE RATE OF 15%.

WE HAD FORECAST 1988 PRODUCTION TO BE AT 28 MILLION TONS.

BECAUSE OF YOUR ACTIONS, 1988 PRODUCTION EXCEEDED 39 MILLION

TONS. NOT ONLY WAS IT A RECORD BY SOME 5 MILLION TONS BUT IT

-VCEEDED ALL OF OUR WILDEST DREAMS AND HOPES THAT WERE INTENDED

EXHIBIT 199. 2
DATE 1/12/89
HB. Y. Hans

IN 1987.

NOT ONLY DID THAT PUT OUR MINERS BACK TO WORK AND PROVIDE SCORES OF ADDITIONAL JOBS FOR THE RAILROAD AND SUPPLY SECTORS. BUT IT PROVIDED OVER \$10 MILLION IN ADDITIONAL SEVERANCE TAXES. \$3.5 MILLION IN GROSS PROCEEDS. AND OVER \$300,000 IN RITT TAXES.

REP. HANSON'S BILL BEFORE YOU HAS A FISCAL NOTE INDICATING A FISCAL IMPACT WHICH WHILE PALE IN COMPARISON WITH THE FISCAL NOTE ON HB 252. NEVERTHELESS IT IS SIGNIFICANT.

WE ASK THAT YOU CONSIDER THE FISCAL IMPACT OF THE INCREASED PRODUCTION THAT WAS RECEIVED WITH THE INCENTIVE PROGRAM AND TO CONTINUE THAT SUCCESSFUL PROGRAM. IF WE ARE ABLE TO CONTINUE IN NEW MARKETS, THE FISCAL IMPACT SHOULD AGAIN BE POSITIVE.

THE COAL MARKET IS EXTREMELY COMPETITIVE AND VOLATILE, BUT FOR THE FIRST TIME IN THE OVER 12 YEARS THAT I HAVE BEEN REPRESENTING THE INDUSTRY, THE INDICATORS FOR BROADENED NEW MARKETS ARE POSITIVE AND EXCITING. BEFORE ANY MAJOR CUSTOMER WILL NEGOTIATE A LARGE CONTRACT FOR OUR COAL, THEY WILL TEST BURN THE COAL. IN THE PAST YEAR AND A HALF WE HAVE HAD TEST BURNS FROM TAIWAN TO SOUTH DAKOTA AND FROM WASHINGTON TO ONTARIO.

IT IS OUR, AND I BELIEVE YOUR, HOPE THAT THESE TESTS WILL LEAD TO SIGNIFICANT CONTRACTS. PLEASE ALLOW US TO CONTINUE TO DEVELOP THESE MARKETS FOR THE BENEFIT OF US ALL.

ALSO IN THE GOVERNOR'S AMENDMENTS TO HB 252 HE NEGLECTED TO LOWER THE TAX ON LIGNITE FROM 20% TO 10% IN 1991 AS THE LEGISLATURE HAD AGREED. TO MY KNOWLEDGE, THIS WAS A DRAFTING ERROR AND ONE WHICH WE ASK YOU NOW TO CORRECT.

IN CLOSING, ON BEHALF OF THOSE WHO OWN THE MINES, THOSE WHO WORK IN THEM, THOSE WHO HAUL THE COAL AND SUPPLY THE INDUSTRY,

DATE 1/12/89
HB 4 Havon

OUR SINCERE THANKS TO REP. HANSON AND ALL OF YOU FOR YOUR PAST SUPPORT AND WE ASK THAT YOU CONTINUE BY SUPPORTING HB 4.

amend-ment 1/12/1989 14B4 Rep. M. Hauson

Montana Coal Council Amendments to HB 4

Following "before July 1,"
Delete "1990"
Insert "1991" Page 11, line 11:

Page 11, line 15: Following "before July 1,"
Delete "1990"
Insert "1991"

# VISITORS' REGISTER

COMMITTEE

TAXATION

SPONSOR <u>Marian Hanson</u>				
NAME (please print)  RESIDENCE  SUPPORT OPPOSE  Name of L. Williams  Entech - Butte  BILL CONNORS  WESTERN ENTERLOY - BUTTE  Sen John Anderson  Helena  11  Den Bay  Pare Brom  Helena  Helena	BILL NO. HB 4	DATE January 1	2, 1989	
Kenneth L. Williams Entech - Butte V  Kenneth L. Williams Entech - Butte V  BILL CONNORS WESTERN ENTERGY - BUTTE V  Sen John Amberson Helena V  Jim Markler II  OFFIRE Digron MOU RESOURCES Group V  Pare Brown Holen MT	SPONSOR <u>Marian Hanson</u>			
Kenneth L. Williams Entech - Butte  BILL CONNORS WESTERN ENERGY - BUTTE  Sen John Anderson Helena  Jim Markler  11  Sell-  DENE Brown  Fruith Miller  Helen, my	NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
Kenineth L. Williams Entech - Butte  BILL CONNORS WESTERN ENTERLY - BUTTE  Sen John Anderson Helena  Jim Markler  11  Self-  DENIE Biggion MOU Resources Group  Pare Brom State Rep #72  Frink Miller Helen, m7	Harris CAlloy	Helena LWV		
Sen John anderson Helena  Jim Markler  11  Jena Bay  Dere Brown  John Miller  Helena  Helena  Helena  Helena  Helena  Helena  Helena  Hore  Helena  He		Entech - Butte	V	
Jing MacKler 11  Ton Chan  Self-  DENIE Digition MOU RESOURCES Group  Dave Brown  That Pep #172  Printed Miller  Helen, my	BILL CONNORS	WESTERN ENERGY - BUTTE		
Tom Boar Self- DENIE Blogsom MOU RESOURCES Group / Dave Brown State Reg #72  Printed Miller Helen, my	Sen John anderson	Helena	-	
DENIE Brown Solf- Dave Brown State Rep #72  Printed Miller Helen, m7	Jim MackleR	/1	-	
Dave Brown State Rey #72  Fruith Miller Helen, m7	Tom Bay	Sel/-	L	
Dave Brown State Rey #72  Fruith Miller Helen, m7	SENE PLOTON	MD4 RASOUNCES GROUP		
June Miller Helen, m7	Dave Brown			
Glorin Hannowson Helewa	Runh Miller	1		
	Elloria Hommanson	He/EWA		

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

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## VISITORS' REGISTER

	TAXA	TION		COMMITTEE		
	HB 53		DATE _	January 12	, 1989	
 NAME (plea	se print)	RES	SIDENCE		SUPPORT	OPPOSE
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IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR WITNESS STATEMENT FORM.

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

# VISITORS' REGISTER

	TAXATION	<u> </u>	COMMITTEE		
BILL NO	. IIB 55	DATE	January l	2, 1989	
SPONSOR	. Harrington	····			
NAME (pleas	e print)	RESIDENCE		SUPPORT	OPPOSE
Jeff Miller		Dept of Reven	ruc	V	
Rock	Rugling	Mt Alliance	FOI Plog1055/12		
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IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR WITNESS STATEMENT FORM.

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

# ROLL CALL VOTE

TAXATION	COMMITTEE	
ATE	NUMBER	
NAME	AYE	NAY
Ream, Bob, Vice Chairman		V
Cohen, Ben	V	
Driscoll. Jerry		
Elliott, Jim	V	
Koehnke, Francis	V	
O'Keefe, Mark		
Raney, Bob		V
Schye, Ted		U
Stang. Barry "Spook"		
Ellison, Orval		
Giacometto, Leo		
Gilbert, Bob		
Good, Susan		0
Hanson, Marian		<u> </u>
Hoffman, Robert		
Patterson, John		1
Rehberg, Dennis		<del>                                     </del>
Harrington, Dan, Chairman		
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Secretary	Chairman	<del></del>
Rep. Day	n Harrington	
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MOTION: Bill tables.		
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Form CS-31 Rev. 1985