#### MINUTES

# MONTANA HOUSE OF REPRESENTATIVES 51st LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

Call to Order: By Chairman Harrington, on January 20, 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: None

#### HEARING ON HOUSE BILL 125

Presentation and Opening Statement by Sponsor: After relinquishing the chair to Vice Chairman Ream, Rep. Harrington, District 68, sponsor of HB 125, stated the bill amends Initiative 105. Senate Bill 71 ends this year and something must be done to enlarge the aid to local governments and school districts. Section 1 of the bill allows taxing units to increase levies to account for inflation. Inflation has reduced the purchasing power of local governments and school districts by approximately 10%. Section 2 excludes from the freeze the 1 mill voted levy for economic development which currently cannot be imposed without the declaration of financial emergency and also excludes levies for mandated costs over which the taxing unit has no control. Past legislatures have excluded special levies for mandated services and costs. These exceptions include levies for buildings, property, health insurance as well as volunteer fire departments, libraries, pension funds and other programs mandated by the state. This could then be expanded to include worker's compensation surcharges, increased Medicare benefits, excise taxes and other unavoidable costs imposed by the state and federal governments. Each year, these ongoing fixed costs take a larger share of the local budgets which require compensation reductions in other categories such as

police, fire, teaching staffs, roads, streets and other vital services. Section 2 of this bill also allows taxing units to remove or adjust property tax limits by vote of the people. Local voters opposed the freeze and they should have the right to adjust or repeal these limits without a statewide initiative or referendum.

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

Alec Hanson, Montana Cities and Towns
Gary Rowan, Budget Director, Silverbow County
Eric Fever, Montana Education Association
Terry Mirou, Montana Federation of Teachers
Greg Grepher, Office of Public Instruction
Sue Bartlett, Lewis and Clark County Clerk
and Recorder

Jim Wycoff, City of Bozeman
Chuck Stearns, Missoula City Clerk
Jim Van Arsdale, Mayor of Billings
Shelley Lane, City of Helena
Don Williamson, City of Hamilton
Dwight McKay, Chairman of the Board of County
Commissioners

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

Dennis Burr, Montana Taxpayers Association Curt Warner, Helena

#### Testimony:

Alec Hanson spoke in support of HB 125 stating that the bill gives simple recognition to the fact that school districts, counties, cities and towns operate in a very complicated world. He stated that the bill essentially does three things: 1) provides adjustment to allow schools, cities, towns and counties to account for the inflationary pressures since inflation has taken away 10% of the spending power of local governments, 2) allows cities, schools, counties and towns to segregate or exclude some levies for mandated costs over which they have no control, and 3) allows taxing units, through a vote of the people, to repeal or adjust Initiative 105. I105, as passed, froze only six of the twenty classes of property. The 1987 legislature added the other 14 classifications. HB 125 does not grant unlimited authority to increase tax levies and budgets. The Montana Code places a cap on these expenses. Hanson stated HB 125 was a reasonable way to provide services under what can best be described as a limited tax freeze. He said the real problem is the loss of

money to inflation and increasing costs of mandated programs that cuts into the budgets of schools and local government. This results in loss of services. He urged a DO PASS on the bill.

Dwight McKay spoke in favor of the bill. (Exhibit 1).

- Gary Rowan spoke in support of HB 125 stating Montana local governments operate in a very volatile environment today. Many factors are impacting the revenue sources available. The primary source of revenue which is property taxes are frozen at the 1986 level leaving no room for negotiation. He stated that HB 125 would not solve all of the current problems nor would it do away with the intent of I105, however, it would provide a procedure to deal with the current economic realities of the state of Montana.
- Eric Fever spoke in support of HB 125, however he objected to piecemeal remedies to I105. He stated this avoided the real problem which is the need to get rid of the entire property tax freeze that has been imposed on the state. He stated he supported the bill but did not believe this was the answer.
- Terry Mennow spoke in favor of the bill but stated she preferred to eliminate Il05 entirely. This will do the next best thing by providing the necessary safety valve due to the inflationary pressures and mandated costs that are continually increasing.
- Greg Grepher spoke in favor of the bill as a good choice if the legislature does not wish to deal with the major problem which is the matter of school funding. He stated it would be better if the legislature would consider putting together a tax bill that addresses the issue of building a progressive tax base and a source of funding for schools that would eliminate any further need to introduce bills in each legislature for school funding.
- Sue Bartlett spoke in favor of the bill and proposed amendments. (Exhibit 2).
- Jim Wycoff spoke in favor of the bill stating one provision allows for expansion of the levy which would allow for economic development. He stated he would like this to be taken into serious consideration.
- Chuck Stearns spoke in favor of HB 125 stating that the aspect of the inflationary purchasing power is the same for everyone. He stated the bill retains the 105%

limit on the budget if the 65 mill levy is exceeded. He said that one unintended effect of this may be as inflationary increases are allowed, those very near to or above the 65 mill levy limit, more people may be pushed into the penalty box. He stated that the type of election issue needs to be clarified and he would support regular or general elections for their jurisdiction.

- Jim Van Arsdale spoke in support of the bill stating he supported the position taken by the Yellowstone County Commissioners and Mr. Alec Hanson.
- Shelley Lane spoke in support of HB 125 stating that the City of Helena, which she represents, supports the bill.
- Don Williamson spoke in favor of the bill stating that cities at this time are under many constraints and they are simply asking for flexibility in order to survive economically.
- Dennis Burr spoke in opposition to the bill stating that the new provisions in HB 125 are already in Senate Bill 71 passed in the last legislature. He noted that on page 3 the language regarding property tax limitations and mill levy increases is inconsistent. Page 7, line 6 allows an election to essentially remove I105 in a particular tax jurisdiction. He stated there is existing language in current state law to allow this to happen. He encouraged the committee to look at removing I105 and revamping the property tax system rather than piecemeal changes.
- Curt Warner spoke in opposition to the bill stating that discussion of Il05 is irrelevant since the bill was passed and is law. He objected to using inflation as a means to get around Il05. He stated if the legislature feels Il05 should be repealed, action should be taken to do this and definite tax reform implemented.
- Ken Nortdveldt of the Department of Revenue commented on the bill stating 1) he questioned the choice of inflation adjustors as it is highly inappropriate to use specialized price deflators for one sector of the economy to manage the spending of that particular sector. He suggested using the general CPI or the general price deflator, gross national product, if the committee wishes to correct for inflation, and 2) on page 7, subsection J, which exempts levies to pay for items or programs that are mandated or over which the taxing unit has not control is as written,

unenforceable. He stated there would undoubtedly be court action to clarify this area.

Questions From Committee Members: Rep. Driscoll asked Rep. Harrington why the termination of the act is 1991. Rep. Harrington replied that eventually Il05 will have to be addressed in either this legislature or the next. Therefore, the bill is necessary only until that time.

Rep. Patterson noted that on page 8, section 4, there is an effective date of April 4, 1989. What is the reason for this date. Rep. Harrington replied Mr. Alec Hanson could answer this more appropriately. Mr. Hanson stated the reason was the date is the beginning of the budget cycle and that is the reason.

Rep. Cohen asked about the funding for community colleges since the mill levies cannot be raised at the present time and does the bill provide a mechanism for addressing this problem. Rep. Harrington replied this issue would have to be studied. Mr. Hanson commented that on page 1, the bill provides for separate taxing units and if the college is a separate taxing unit, it is covered in the bill. However, he suggested researching this area to determine if this is, in fact, the case.

Rep. Raney stated to Eric Fever that under existing law, any emergency can be handled. Livingston has urgent school funding problems and if these difficulties can be resolved under current law, why hasn't it been possible to do so. Mr. Fever replied this is a political decision and apparently the trustees in Livingston have been reluctant to make this decision as has been the case in other areas.

Rep. O'Keefe stated to Dennis Burr that since he was opposed to HB 125 but supported SB 2 and SB 65, could he provide the committee with written testimony as to the reasons for his opposition and support respectively. Mr. Burr stated SB 2 and SB 65 take care of the problem created by the Attorney General's opinion on I105 which refers back to the 1986 mill levies anytime there is no more than a 5% drop in evaluation. He gave the example of Fallon County going from \$129,000,000.00 taxable value to \$65,000,000.00 in one year. If they had to stay with the 1986 levy, this would have been catastrophic. SB 71 was designed to enable the levies to be increased in this type of situation.

Rep. Elliott directed his question regarding the

associated administrative costs involved in using a different effective date to Ken Nortdveldt. Dr. Nortdveldt replied that the effective date is relevant to which budget determinations the legislation would affect. Rep. Elliott then asked if there is an effective date of April 1 which does not benefit anyone, does it cost more to insert this date. Mr. Nortdveldt replied he believed it did since the system's normal routine would be broken. Rep. Elliott then asked if Mr. Nortdveldt had a dollar breakdown on this to which Director Nortdveldt replied he did not but could send this to the committee.

Rep. Rehberg then asked Dr. Nortdveldt if there had ever been a case when inflation in a certain area was less than 1%. Dr. Nortdveldt replied there was one year in the early 1980s but it is extremely rare.

Rep. Gilbert stated that since inflation has eaten into the local government's ability to pay, isn't it also true that this would apply to the taxpayer as well. Rep. Harrington replied it would but if the people feel the services are necessary and inflation continually takes away the ability to provide these services, then the result would be cuts by local government and the purpose of HB 125 is to avoid this. Rep. Gilbert replied wouldn't it be better to allow the voters to make that decision since there are provisions in current law to allow local governments to take this issue directly to the voters. Rep. Harrington replied that school districts have that opportunity every year with their mill levies but local government does not. There would have to be a special election. Also, since SB 71 expires at the end of this year, action must be taken now since the legislature will not be in session at that time.

Closing by Sponsor: Rep. Harrington stated that HB 125 does address the problems created by I105. He stated he would prefer to repeal I105 but since this has not as yet been done, there must be assistance for local government. Problems with the bill can be worked out as the session progresses but he stated this is an important issue that needs resolution.

DISPOSITION OF HOUSE BILL 125

Motion: None

Discussion: None

Amendments and Votes: None

Recommendation and Vote: None

EXECUTIVE SESSION

DISPOSITION OF HOUSE BILL 4:

MOTION: DO PASS by Rep. Hanson. DO PASS on amendments by Rep. Hanson.

DISCUSSION: Chairman Harrington asked Dave Bohyer about the proposed amendments by Rep. Hanson. Mr. Bohyer replied that the amendments as proposed by Rep. Hanson were fine and stated the effective date moves the provisions of the bill back to January 1, 1989 as opposed to July 1, 1989. This is necessary in order to take advantage of the governor's window of opportunity provision.

ACTION: DO PASS on the amendments carried by voice vote of the committee. DO PASS on the bill carried by roll call vote of 14 to 3. House Bill 4 PASSED AS AMENDED.

DISPOSITION OF HOUSE BILL 35:

MOTION: TO TABLE by Rep. Driscoll.

DISCUSSION: Chairman Harrington stated there was work to be done on this particular bill and he wished to appoint a subcommittee for HB 35. He appointed Rep. Driscoll, Rep. O'Keefe, and Rep. Patterson to this subcommittee and requested they prepare amendments to submit to the committee.

Rep. Driscoll withdrew his motion TO TABLE.

ADJOURNMENT

Adjournment At: 10:05 a.m.

REP. DAN HARRINGTON, Chairman

DH/lj

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## DAILY ROLL CALL

TAXATION	•	COMMITTEE

## 51st LEGISLATIVE SESSION -- 1989

Date January 20, 1989

NAME Harrington, Dan, Chairman	PRESENT	ABSENT	EXCUSED
Ream, Bob, Vice Chairman	V		
Cohen, Ben	V	12	
Driscoll, Jerry	/		
Eliott, Jim	/		
Koehnke, Francis			
O'Keefe, Mark	V		
Raney, Bob	V		
Schye, Ted	V		
Stang, Barry			
Ellison, Orval			1
Giacometto, Leo			
Gilbert, Bob			
Good, Susan			
Hanson, Marian	<b>/</b>		
Hoffman, Robert	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
Patterson, John			
Rehberg, Dennis			
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#### STANDING COMMITTEE REPORT

January 20, 1989 Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that House (first reading copy -- white) do pass as amended .

Dan Harrington,

### And, that such amendments read:

1. Title, line 8.

Strike: "AN"

Insert: "A RETROACTIVE"

2. Page 11, line 11.

Strike: "1990" Insert: "1991"

3. Page 11, line 15.

Strike: \*1990\*

Insert: "1991"

4. Page 12, line 15.

Following: "applicability."

Insert: "(1)"

5. Page 12, line 16.

Strike: "July 1, 1989,"

Insert: "on passage and approval"

6. Page 12, lines 16 through 18.

Following: "applies" on line 16

Strike: the remainder of line 16 through "1989" on line 18

Insert: "retroactively, within the meaning of 1-2-109, to January

1, 1989\*

7. Page 12.

Following: line 18

Insert: "(2) [This act] applies to all coal severance tax revenue recorded on or after January 1, 1989, regardless of when the tax obligation accrued. \*

County of Yellowstone

**COMMISSIONERS** 



(406) 256-2701

Box 35000 Billings, MT 59107

January 19, 1989

Representative Dan Harrington, Chairman House Taxation Committee 51st Legislature Capitol Station Helena, MT 59620

Purpose: Proponent HB-125

Representative Harrington and Honorable Members of the House Taxation Committee,

We come before you as representatives of Yellowstone County supporting the concept of HB-125, SB-2 and SB-65.

The freeze from CI-105 came at a time when counties and other units of local governments were losing other sources of revenues such as Federal Revenue Share, State General Purpose and General Service Block Grants, Corporate License Tax, Liquor Tax and Ad Valorem Tax. Though the County did receive increases in some sources of revenue such as gambling and increases in fees for service there was still a net reduction in revenues other than property taxes of \$2,038,000 from 1984 to 1988. See Exhibit A.

In 1986, Yellowstone County was in the process of constructing a new jail and a new Youth Service Center, to meet the growing demands for those services. This eventually added \$1,200,000 in operational costs to the County.

Therefore, to address the freeze in property taxes, cover the additional operating costs for detention and youth services, and allow for the reductions in non-tax revenues, Yellowstone County was forced to make substantial reductions in the budget. As you can see in Exhibit B, the County Representative Dan Harrington January 19, 1989 Page 2

reduced the total budget \$6,185,000 from the 1986-87 fiscal year to the 1988-89 fiscal year - \$2,400,000 in operating costs and \$3,785,000 in capital outlay costs. In addition thirty-six (36) positions were eliminated.

Exhibit C represents the trend in taxable value of real and personal property for the past ten years. As you can see we had a substantial reduction in valuation this year. Our Fiscal Year 89 values are \$2,000 per mill less than the values we had in Fiscal Year 82.

SB-71 of the 1987 legislature helped when our taxable value did drop over 5% in 1988-89. However, if values stopped decreasing 5% or more, CI-105 would be triggered meaning that local government could levy only the number of mills levied in the 1986-87 fiscal year. Thus any net decrease in valuation from the 1986-87 fiscal year would represent lost revenue. In Yellowstone County's case that would be \$883,443. (See Exhibit D).

The issues noted above affect not only Yellowstone County, but most cities, school districts and counties in the state. Yellowstone County does support amendments to SB-71 of the 1987 legislature. We are currently aware of the three bills noted above and support them in concept. However, there are some positive and negative aspects of all three bills. We would be willing to lend assistance in developing a compromise bill to address this problem facing local governments.

Sincerely,

BOARD OF COUNTY COMMISSIONERS YELLOWSTONE COUNTY, MONTANA

Dwight MacKay, Chair

Grace M. Edwards, Member

Mike Mathew, Member

EXHIBIT A
YELLOWSTONE COUNTY
NON-TAX REVENUES

SOURCE OF REVENUE	FUNDS AFFECTED	ACTUAL REVENUE 1984–85	ACTUAL REVENUE 1985–86	ACTUAL REVENUE 1986-87	ESTIMATED FOR 1987–88	ESTIMATED FOR 198889	
LIGHT VEH. LIC. FEE	All levied	\$ 800,799	\$ 802,827 \$	793,713	\$ 828,691	\$ 830,000	
GENERAL PURPOSE BLK GRT	All levied	578,400	581,580	438,277	363,950	-0-	
GENERAL SERVICE BLK GRT	General	135,000	0	0	0	0	
CORPORATE LICENSE TAX	All levied	131,684	89,494	73,813	33,350	30,000	
OIL SEVEPANCE TAX	General	8,295	99,295	20,837	0	-0-	
INTEREST EARNINGS	General	1,408,685	1,265,630	784,717	850,000	850,000	
CLERK & RECORDER FEES	General	181,954	342,931	376,540	340,000	300,000	-
JUSTICE COURT FEES	General	131,629	160,624	216,922	270,000	270,000	
GMBLING LICENSES	General	14,780	70,638	72,627	62,000	119,000	
PLANNING & ZONING FEES	Planning	61,389	45,773	29,108	35,000	30,000	
COAL TAX-LAND PLANNING	Planning	29,695	26,224	18,512	15,027	7,571	
LIQUOR TAX	Alcohol Rehab.	219,635	188,179	187,929	187,000	133,676	
REVENUE SHAKE	Rev. Share	776,729	674,588	133,744	0-	-0-	EXH DAT HB.
AD VALOREM	General	440,000	440,000	440,000	440,000	310,000	HIBIT FE
TOTAL		\$ 4.918,674	\$ 4,787,783 \$	3,586,739	\$ 3,425,018	\$ 2,880,247	1, 8 120/ 25- 10. Ho
Net Decrease (NTRANL)		\$ 130,891	\$ 1,201,044	\ \ \ \ \ .	161,721 \$ 54	\$ 544,771	g. 2 89

Net Decre (NIRANL) 6/24/88

EXHIBIT\_1, pg 3

DATE\_1/20/89

HB\_125

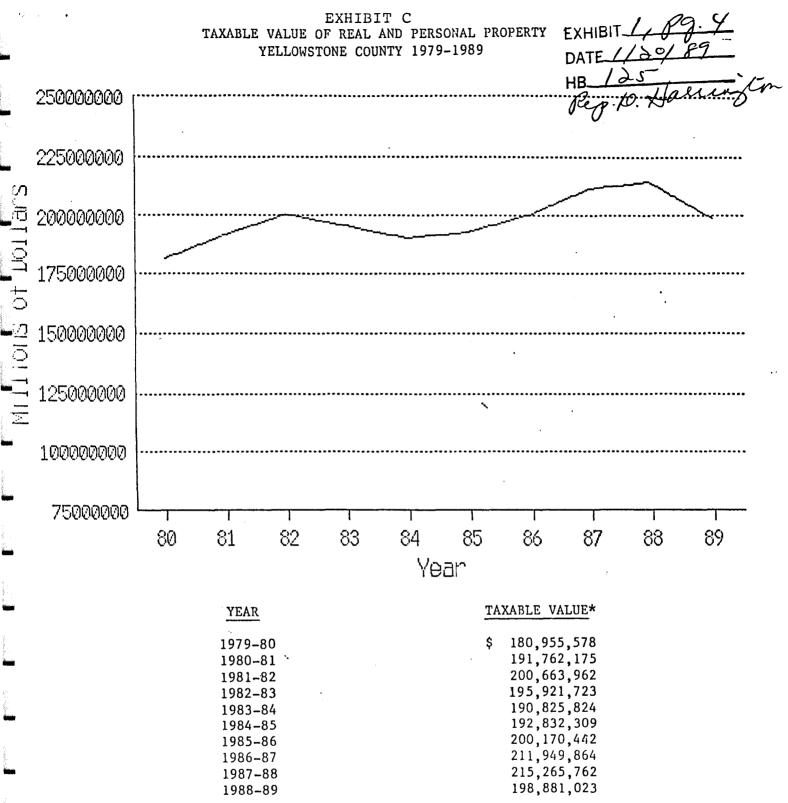
Rep. 10. Harring

### EXHIBIT B

#### YELLOWSTONE COUNTY

### HISTORICAL BUDGET ALLOCATION

	BUDGET 1986-87	BUDGET 1987-88	BUDGET 1988-89
Total <u>Requirements</u>			
Expenditure Reserve	\$ 38,050,377 5,691,073	\$ 31,422,054 _6,302,967	\$ 30,557,744 6,997,974
Total	\$ 43,741,450	\$ <u>37,725,021</u>	\$ <u>37,555,718</u>
Total Resources			
Cash Available Non-Tax Revenues Tax Revenues*	\$ 12,402,926 16,959,283 14,379,241	\$ 9,138,603 13,873,690 14,712,728	\$ 10,721,819 12,490,005 14,343,894
Total	\$ 43,741,450	\$ 37,725,021	\$ 37,555,718
*Tax Revenues			
General Tax Special Assessments	\$ 13,027,861 	\$ 13,486,306 1,226,422	\$ 13,191,647 
Total	\$ 14,379,241	\$ 14,712,728	\$ <u>14,343,894</u>



The line chart reflects the change in taxable value in Yellowstone County from 1979 to 1989. As the line reflects there were two significant reductions in taxable value (1982-1984) and this year. The reductions starting in 1982 were due to the elimination of the Business Inventory Tax and due to the reappraisal of market valuations. This year's reduction is due to HB436 and the reduction in the value of railroad property per an agreement with the Department of Revenue and Burlington Northern.

<sup>\*</sup>Excludes tax increment district.

EXHIBIT D

FUND GROUPS BY VALUATION

		×				*	k *		k k g		i I
Total		74.18 13,027,861		76.14 13,486,306		,	80.18 13,191,647		74.43 12,308,204	883,443	-
Debt Service		211,949,000 211,949 4,72 1,000,850		215,265,762 215,265 4.59 988,066		198,881,023 198,881	4.97 988,066		199,000,000 199,000 4.97 988,066	1	
Emerg. Levy Grasshopper Control				91,204,000 91,204 2.00 182,408		81,893,214 81,893	2.00 163,786		Щ	163,786	•
Laurel Planning		6,606,000 6,606 2,00 13,212		6,475,000 6,475 2.00 12,950		6,179,986	2.00 l 12,358		6,200,000 6,200 2.00 12,400	(42)	
City/ County Planning		205,343,000 205,343 .77 158,114		208,790,000 208,790 .89 185,823		192,701,037 192,701	.82 158,114		192,800,000 192,800 .77 148,456	859'6	
Library		86,215,000 86,215 3.04 262,094		91,361,000 91,361 3.00 `274,083		82,035,178 82,035	3.20		82,050,000 82,050 3.04 249,432	12,662	
Road		86,056,000 86,056 15.00 1,290,840		91,204,000 91,204 15.00 1,368,060		81,893,214	15.00 1		81,900,000 81,900 15.00 1,228,500	(105)	d by law.
County- wide Funds		211,949,000 211,949 48.65 10,302,751		215,265,762 215,265 48.66 10,474,916		198,881,023	52.19 10,378,834		199,000,000 199,000 48.65 9,681,350	697,484	x zmount allowe
	1986-87 Budget	Taxable Value Mill Value Mills Levied Tax Dollars Assessed	1987-88 Birget	Taxable Value Mill Value Mills Levied Tax Dollars Assessed	1988-39 Budget	Taxable Value	Mills Levied Tax Dollars Assessed	1989-90 Budgat	Taxable Value Mill Value Mills Levied Tax Dollars Assessed	Projected Tax Revenue Loss from 88-89 to 89-90 F.Y.	(1) Note: Mill amount is max amount allowed by law.

<sup>(1)</sup> 

I-105 froze mills to this level.

<sup>\*\*</sup> Valuation loss 7.61% - exceeds 5% loss requirement to invoke SB71. SB71 indicates local governments may levy the number of mills necessary to raise tax dollars to the 1986-87 fiscal year level, providing the mill levy does not exceed the maximum allowed by statute. In this case we could levy 13,191,647.

<sup>\*\*\*</sup> Since the projected mill value will not be reduced 5% in the 89-90 fiscal year, we cannot invoke SB71, therefore, I-105 becomes effective, which means we go back to the mills levied in the 1986-87 fiscal year times the current value to determine the tax dollars we can collect.

Requested by Sue Bartlett, Lewis and Clark County Clerk and Recorder Rep. 12. Harriff

PAGE 7

Line 8 and following

Delete:

general election.

Insert:

REGULARLY SCHEDULED ELECTION FOR THAT TAXING JURISDICTION.

Following line 13

Insert:

(i) THE QUESTION ON AN INCREASE IN TAX LIABILITY MAY BE PLACED ON THE BALLOT BY RESOLUTION OF THE TAXING UNIT'S GOVERNING BODY. THE RESOLUTION MUST INCLUDE THE LANGUAGE THAT IS TO BE PRINTED ON THE BALLOT AND MUST BE TRANSMITTED TO THE ELECTION ADMINISTRATOR FOR THE TAXING UNIT NO LATER THAN 75 DAYS BEFORE THE DATE OF THE ELECTION. WHEN THE TAXING UNIT IS A SCHOOL DISTRICT, THE RESOLUTION MUST BE TRANSMITTED TO THE ELECTION ADMINISTRATOR NO LATER THAN 40 DAYS BEFORE THE REGULAR SCHOOL ELECTION.

(ii) THE ELECTION SHALL BE CONDUCTED IN ACCORDANCE WITH THE LAWS GOVERNING REGULARLY SCHEDULED ELECTIONS OF THE TAXING UNIT.

### PAGE 8

Following line 7

Insert:

(viii) THE LANGUAGE THAT IS TO BE PRINTED ON THE BALLOT; AND

THE DATE ON WHICH THE ELECTION IS TO BE HELD. THE RESOLUTION MUST BE TRANSMITTED TO THE ELECTION ADMINISTRATOR OF THE TAXING UNIT NO LATER THAN 75 DAYS BEFORE THE DATE OF THE ELECTION. WHEN THE TAXING UNIT IS A SCHOOL DISTRICT AND ONLY A SPECIAL SCHOOL ELECTION WILL BE HELD, THE RESOLUTION MUST BE TRANSMITTED TO THE ELECTION ADMINISTRATOR NO LATER THAN 40 DAYS BEFORE THE ELECTION. THE ELECTION SHALL BE CONDUCTED IN ACCORDANCE WITH THE LAWS GOVERNING REGULARLY SCHEDULED ELECTIONS OF THE TAXING UNIT.

### VISITORS' REGISTER

TAXATION	COMMITTEE		
BILL NO. HB 125	DATE January 20	), 1989	
SPONSOR REP. D. Harrington			
NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
Jenno Bur	Cloneynt		V
Viola Zindell	Heleng m		1
Chuck Steams	City of Missoula	V	
P C Warner	Helena		~
Terry Mynow	MST		
Mbo Mathew	Gelloustone	V	
DW16146 Markay	VEllows ting	W	
Donb Marrow	HAMUTON	V	
Been Hansen	MICT		
Rura Bryon	Ye Nowstone	1	
CAL CUMIN	BILLINGS	~	
Shelly Lain	Kelena	~	
Scott Turale	Billings	V	
Louis A Lehnherr	Missonia		
Man Hon	Botte		
Gloria Germanun	The Cultural above		
Lin Happy	Office of Pallie It		
This Cambell	MEA	V	
CHARINDINE 12 FISHER	Tistone		

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

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A. ZIEGLER SIZ VERLOWSTONE SUPPORT

AM DUSSAMOT

Sur Bartlett

Fewis & Roth Co. With & Recorder Valamoniania

Ling Van Arsolele

Lity of Bullings

### ROLL CALL VOTE

	TAXATION			COMMIT	ree .	
ATE _	1/20/89 BII	LL NO. HB 4		NUMBER		
NAME					AYE	NAY
Cohe	n, Ben					2
	coll, Jerry				V	
Ellic	ott, Jim				V	
Elli	son, Orval					
	ometto, Leo				1/	
Gilbe	ert, Bob				V	
Good	Susan				1/	
	on, Marian	•			V	
Hoff	man, Robert				V	
	nke, Francis				/	
	efe, Mark				V	
	erson, John				V	
	y, Bob				V	
	, Bob					V
	erg, Dennis					v
Schy	e, Ted				V	
Stan	g, Barry "Spook"					
Harr	ington, Dan, Chair	rman			/	
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1	Secretary		(	Chairman	a	/
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