### MINUTES

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

### COMMITTEE ON TAXATION

Call to Order: By Chairman Harrington, on February 7, 1989, at 9:00 a.m.

ROLL CALL

Members Present: All

Members Excused: None

Members Absent: None

Staff Present: Dave Bohyer, Legislative Council

Announcements/Discussion: None

### HEARING ON HOUSE BILL 472

### Presentation and Opening Statement by Sponsor:

Rep. Bob Raney, District 82, stated this bill is to provide low income elderly people with property tax relief. Elderly people, 62 and older, with income at the poverty level, who own their own homes can apply for a deferral program for up to 50% of their annual taxes and assessments. They merely go to the county assessor and fill out an application form that will be forwarded to the Department of Revenue who will determine if they are eligible for this program. If they are eligible, 50% of their taxes will be deferred and the State of Montana will send a check to their home county for the deferred amount so there is no loss to local government or schools. There is an 8% per annum interest rate on the deferred property taxes. This can be repaid at any time without penalty. Payment must be made at the death of the taxpayer, if the property is sold, if the taxpayer moves to an apartment or nursing home or moves out of the state in the instance of a mobile home. The spouse of a deceased taxpayer can continue past and future deferral providing the spouse is 60 or older. If the spouse is less than 60, they can continue the deferral of taxes already deferred but cannot apply this program to taxes due in the future. of the taxpayer have up to five years to repay the back Rep. Raney stated his source of funding for this program is the Education Trust Fund. He stated one million dollars should be retained from the trust to cover funding for this deferral program for the elderly.

### Testifying Proponents and Who They Represent:

Senator Mike Hallagan, Missoula Speaker John Vincent, District 80

### Proponent Testimony:

Senator Mike Hallagan stated the elderly have great anxiety over their property taxes and the possible loss of their homes. This bill will allow government to assist these citizens to stay in their homes for as long as they can or until their deaths. He urged serious consideration of the bill.

Speaker John Vincent stated he learned about this program from elderly people in Oregon. The people told him that without the deferral program there, they would not be able to keep their homes.

Rep. Kelly Addy wished to be recorded as a proponent.

### Testifying Opponents and Who They Represent:

None.

### Opponent Testimony:

None.

Questions From Committee Members: Rep. Gilbert referred to the fiscal note for the bill stating it mentions a possible conflict with existing legislation and mentions interaction with other programs. He asked Rep. Raney if it was his intent that people under his deferral program could also qualify for additional programs. Rep. Raney stated he did not believe there was any conflict and the deferral was not reduction in taxes but merely deferral of payment. The taxes will have to be paid eventually. Rep. Gilbert then asked if the deferral will be based on the relief of that tax to which Rep. Raney replied it would.

Rep. Driscoll asked what the poverty level is now. Rep. Raney replied it is \$6,000.00 to \$9,000.00 per year for an individual.

Rep. Ream stated there is 9.6 million dollars left in the Education Trust Fund and it is all budgeted. How then can you say there is no cost. Rep. Raney replied it costs in that the money is not readily available but it will eventually be paid.

Rep. Ellison asked about someone whose taxes are already delinquent, would they be eligible for the program. Rep. Raney replied they would not, that taxes had to be current for eligibility.

Rep. Ream asked Rep. Raney if there was a penalty for the late property taxes to which Rep. Raney replied there was not, only the interest charge.

Rep. Gilbert asked if Rep. Raney had a mechanism in his bill to give the state authority to acquire the property and to sell it in the event of default on the taxes. Rep. Raney replied he did in that if the property is sold or passed on to heirs, the lien must be paid. Rep. Gilbert stated if the property is not sold or passed on to heirs, and it reverts to state ownership, consideration should be given in the bill to this situation occurring in some instances.

Closing by Sponsor: Rep. Raney stated the fiscal note indicated large administrative costs which he did not believe were accurate. The bill would not take effect until 1990 and the Department of Revenue was recently given a two year extension to put their computer system in place for the reappraisal systems. He stated this would surely make quite a difference in the costs.

### DISPOSITION OF HOUSE BILL 472

Motion: None

Discussion: None

Amendments, Discussion, and Votes: None

Recommendation and Vote: Will be considered in executive session at a later date.

### HEARING ON HOUSE BILL 442

### Presentation and Opening Statement by Sponsor:

Rep. Lloyd McCormick, District 38, stated the bill provides that fines, forfeitures and penalties imposed by state tax laws be deposited in the county general fund. He then turned the time over to proponents for the bill.

### Testifying Proponents and Who They Represent:

Cort Harrington, Montana County Treasurer's Association Dick Mitchelotti, Cascade County Treasurer

### Proponent Testimony:

Cort Harrington stated their is a statute providing for the deposit into the general fund of all fines, forfeitures and penalties but it is not being followed and has not been for

a number of years. The money has been used for various funds. There is penalty and interest if someone's property tax is delinquent. These funds serve different purposes. The interest payments are intended to make the taxing jurisdiction whole. The penalty is currently 2% and this is to offset the additional administrative costs of record keeping, sending out notices, preparing for property sales and other expenses. He suggested an amendment to Section 20-9-212, Subsection 6 which states that penalties collected are to be deposited to the school district where that tax This should be amended or HB 442 could be amended to say schools no longer get the 2% penalty. He said that HB 268 before this committee, substantially increases the penalty for delinquent taxes. He suggested that HB 442 be coordinated with this bill if it is adopted. He stated he would be happy to work with the committee on these amendments.

Dick Mitchelotti stated that in the past year, Cascade County had a delinquent tax rate of approximately 8 to 10%. This is about 4,000 parcels of land in the county and \$2,000,000.00. The administrative costs for this amounts to \$32,000.00 to \$45,000.00 per year. Mr. Mitchelotti stated the counties needed some compensation in this area and the 2% penalty would be sufficient.

### Testifying Opponents and Who They Represent:

Greg Grepher, Office of Public Instruction Alec Hanson, Montana League of Cities and Towns

### Opponent Testimony:

Greg Grepher stated he had concerns with the bill as currently drafted because the penalty and interest money is earmarked proportionately to the school districts. He stated he did not think the fiscal note was accurate in that it stated there is no impact. He said if the bill is amended to exclude schools under 20-9-212 meaning all schools including universities, etc., he would then support the bill.

Alec Hanson opposed the bill due to the financial effects on cities. Cities receive a share of the 2% penalty and in today's financial environment, this is extremely important. Mr. Hanson stated that the collection of taxes by the county is a legitimate function of that office, funded by the general fund and supported by city and county taxpayers.

### Questions From Committee Members: None.

Closing by Sponsor: Rep. McCormick thanked the committee and stated he would be willing to work with the committee on any changes or recommendations.

### DISPOSITION OF HOUSE BILL 442

Motion: None

Discussion: None

Amendments, Discussion, and Votes: None

Recommendation and Vote: Will be considered in executive session at a later date.

### HEARING ON HOUSE BILL 359

### Presentation and Opening Statement by Sponsor:

Rep. Bud Campbell, District 48, presented the bill in place of Rep. John Cobb who could not attend the hearing. Rep. Campbell stated this bill is an act to exclude sand and gravel from the Resource Indemnity Trust Fund. Sand and gravel is regulated under the Open Mining and Reclamation Act and there is no need for the double taxation. The sand and gravel companies are expected to report quarterly even if they have had no production. If they do not submit the form, there is a \$25.00 fine. Rep. Campbell urged passage of the bill.

### Testifying Proponents and Who They Represent:

None.

### Proponent Testimony:

None.

### Testifying Opponents and Who They Represent:

None.

### Opponent Testimony:

None.

Questions From Committee Members: Rep. Gilbert asked Rep.

Campbell if sand and gravel is removed from the mineral status, is it also removed from mining status eliminating the permit requirement. Rep. Campbell stated no permit is required now. Sand and Gravel would still be regulated under the Open Mining and Reclamation Act.

Rep. Ream asked Rep. Campbell stated there were exceptions for extractions of minerals in county zoning. He asked if this shouldn't be included in zoning control. Rep. Campbell

stated it would depend on the location and what possible problems might be encountered in the community involved.

Closing by Sponsor: Rep. Campbell made no further statement on the bill.

### DISPOSITION OF HOUSE BILL 359

Motion: None

Discussion: None

Amendments, Discussion, and Votes: None

Recommendation and Vote: Will be taken under consideration in a future executive session.

### HEARING ON HOUSE BILL 415

### Presentation and Opening Statement by Sponsor:

Rep. John Patterson, District 97, submitted written testimony and a document indicating the revenue loss to cities and towns from exempting hand tools from taxation. (Exhibits 1 and 2). Exhibit 2 was used to develop the fiscal note.

### Testifying Proponents and Who They Represent:

Senator Mike Hallagan, District 29
Ken Nortdveldt, Director, Department of Revenue
Dennis Burr, Montana Taxpayers Association
Jack Greeg, Machinist's Union
Leonard Colvin, Mechanic, Colstrip Mine
Steve Feagins, Mechanic, Sheridan, Wyoming
Jim Murray, Executive Secretary, AFL-CIO
Bradley Johnson, National Federation of Independent Business
Tim Onan, Long Machinery, Missoula
Bart Rouns, Long Machinery, Missoula
Bob Anderson, Equipco, Missoula
Jerry Jack, Montana Stockgrowers Association
John Patten, Mechanic
Dave Pantrelli, Missoula, Concerned Citizen

### Proponent Testimony:

Senator Mike Hallagan stated the bill tries to address the tax fairness as well as administration. Taxing someone's livelihood through taxation of their tools is certainly unfair.

Ken Nordtveldt stated the Department of Revenue supports this bill in the interest of fairness and equity. He said the tax is unevenly implemented and not cost effective. Dr. Nordveldt stated the administrative has budgeted to reimburse schools and local governments for this loss of revenue. He encouraged the committee to keep the effective date December 31, 1988 and to pass the bill as quickly as possible.

Dennis Burr stated he favored the bill for the same reasons as Dr. Nortdveldt, the fairness issue and the fact that the tax is not cost effective.

Jack Gregg stated this is a nuisance tax and also a discriminatory tax since there are two classes with an 8% and 11% tax rate. Mr. Gregg stated that many mechanics do not work full time in winter but they are required to own their own hand tools as a condition of employment. He said they are taxed on their tools and again on their earnings.

Leonard Colvin spoke in support of the bill. (Exhibit 3).

Steve Feagins spoke in support of the bill. (Exhibit 4).

Jim Murray spoke in support of the bill. (Exhibit 5).

Bradley Johnson stated he wished to go on record in support of the bill. He stated there was a need to eliminate the tax for fairness and economic reasons.

Tim Onan spoke in support of the bill. (Exhibit 6).

Bart Rouns spoke in support of the bill. (Exhibit 7).

Bob Anderson spoke in support of the bill. (Exhibit 8).

Jerry Jack spoke in support of the bill. (Exhibit 9).

### Testifying Opponents and Who They Represent:

Phil Campbell, Montana Education Association

### Opponent Testimony:

Phil Campbell stated he was not opposed to the bill in theory. He did not feel the fiscal note was completely accurate. He urged the committee, if this bill is passed, to make a commitment to replace the lost revenue.

Questions From Committee Members: Rep. Raney asked Mr. Campbell about Dr. Nortveldt's promise that the revenue will be replaced and if he can trust this statement, would he be opposed to the bill. Mr. Campbell replied he would not be opposed.

Rep. Hoffman asked Dr. Nortveldt if eliminating this tax was opening the door to a larger depreciation of the tax base.

Dr. Nortveldt replied that there is a perpetual problem in this area of what should be collected and what would be considered nuisance taxes.

Closing by Sponsor: Rep. Patterson stated he wanted to be sure to exempt all tools in class 8. He emphazied that this is for hand held tools only and not for large shop machines or anything on that order.

### DISPOSITION OF HOUSE BILL 415

Motion: None

Discussion: None

Amendments, Discussion, and Votes: None

Recommendation and Vote: None. Will be considered in executive session at a later date.

### **EXECUTIVE SESSION**

DISPOSITION OF HOUSE BILL 12 HEARD ON JANUARY 26, 1989:

DISCUSSION: Rep. Driscoll stated his subcommittee had met and amendments were made on the bill. In the bill now, owners of mobile homes will pay their taxes the same days as real property. The tax paid stickers are eliminated and the lien holder will be notified if the property taxes are delinquent.

While waiting for Dave Bohyer to return with the amendments he had drafted for HB 12, Chairman Harrington stated there were two classic car bills. These are SB 17 and HB 457. He appointed a subcommittee to incorporate these two bills. He appointed Rep. O'Keefe, Chairman, with Rep. Driscoll and Rep. Good.

MOTION: Rep. Driscoll moved DO PASS on the bill and on the amendments.

DISCUSSION: Rep. Driscoll stated the amendments will assure that mobile home owners will no longer be treated differently than real property owners. Mobile home owners must have a permit to move their homes out of the state and in order to obtain the permit, they must pay the taxes in full. This is still in the bill and those who move mobile homes will lose their license if they move anyone who has not paid their taxes. He stated this will create enough safeguards and still give mobile home owners equitable treatment.

The amendments were PASSED unanimously by the committee. HB 12 was PASSED AS AMENDED by a unanimous voice vote of the committee.

DISPOSITION OF HOUSE BILL 208:

MOTION: DO PASS by Rep. Driscoll.

DISCUSSION: Rep. Driscoll stated this bill does not stop exploration or mining but simply eliminates a loophole regarding the mining impact on local communities. He stated the mining company would not spend 10 to 20 million dollars to construct a large tunnel simply for exploration but that this is indeed the mine.

Rep. Ellison opposed the motion. He submitted a document prepared by Marvin Barber (Exhibit 10) regarding the value of a mining drill which was mentioned in testimony on January 31 in committee. Rep. Ellison stated that the machinery owned by the mine is of significant value and therefore the taxes paid on this equipment will more than compensate for any impact on local communities.

Rep. Raney stated that anyone mining with 125 people would have to fall under the Hard Rock Impact Act yet someone exploring with 150 people does not come under this act. He felt this was unfair.

Rep. Ellison stated that under the Hard Rock Impact Act, the mining company negotiates with local people on a collective basis and forms a plan to take care of the impact. Under this bill, the company would have to negotiate with each entity. When the production in the actual mine begins, the taxes are spread to wherever the impact may be which could be out of the county. Rep. Ellison stated this would be an impediment to the development of mineral resources.

Rep. Elliot asked when is exploration not exploration. In the Hard Rock Mining Impact Act, if a mine employs 75 people for six months, this is considered mining. He stated he felt this type of exploration should be included under the provisions of the act.

Rep. Ellison stated there has been exploration in the state in which mining companies have spent considerable sums of money but they did not find the right kind of ore. The companies have given grants to the local county in which they are operating to cover the impact expenses and have stated they will continue to do this.

Rep. Elliot stated he did not believe the Hard Rock Mining Act has proven to be an impediment to mining and he was in favor of economic development. He stated the Act was for the protection of the people in the localities in which the mines were to be located.

Rep. Gilbert stated he opposed the motion. He said if there is a problem, it should be taken care of by the local government. He also stated the local communities have not been opposed to the Act and have stated they can handle the impact.

Rep. Cohen moved to amend the bill according to recommendations made by previous proponents to the bill. Rep. Driscoll explained that the amendments primarily stated if there is negative impact on local communities, the mines would then have to prepay property taxes.

Chairman Harrington asked Rep. Driscoll if an area does not feel there is any impact, then there would be no prepayment. Rep. Driscoll replied that this was true.

Rep. Gilbert stated he opposed the amendments and considered the bill obstructionist.

Rep. Cohen stated he did not think this was obstruction but was merely trying to mitigate the impact.

Rep. Rehberg stated he opposed the amendment and he agreed with Rep. Gilbert and saw no need for the legislation.

Rep. Raney stated he resented being called an obstructionist when he was in favor of reasonable development but when 150 people are brought into a small community, it can severely impact the public services of that community. He said these operations are not exploratory but are indeed mining.

Rep. Hanson stated she opposed the amendment and that people who live in the communities have told her they had no problem with the mining company impact. She stated the mine provides adequately for any problems created in the local community.

Rep. Driscoll stated the developer has to deal with every taxing jurisdiction if he is developing a mine. The bill simply states that if there is exploration employing over 75 people for six months, the mine must follow the same rules as the developer.

A roll call vote was taken on the amendments. Amendments DID NOT PASS by a vote of 10 to 9.

A roll call vote was taken on the bill. The bill DID NOT PASS by a vote of 10 to 8.

Updates on education funding impact were distributed by Chairman Harrington. (Exhibit 11).

### **ADJOURNMENT**

Adjournment At: 10:55 a.m.

REP. DAN HARRINGTON, Chairman

DH/lj

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### DAILY ROLL CALL

TAXATION	COMMITTEE
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### 51st LEGISLATIVE SESSION -- 1989

Date February 7, 1989

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

February 27, 1989
Page 1 of 3

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

BILL 12 (first reading copy -- white) <u>do pass as amended</u>.

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Signed:					
	Dan	Harr	ington,	Chai	rman
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### And, that such amendments read:

1. Title, line 4.

Following: ""AN ACT" on line 4

Strike: "PRESCRIBING"
Insert: "REVISING"

2. Title, line 5. Following: "HOMES;"

Insert: "REQUIRING COUNTY TREASURERS TO NOTIFY A PERSON HOLDING A PERFECTED SECURITY INTEREST IN A MOBILE HOME OF DELINQUENT

TAXES ON THE MOBILE HOME; "

Following: "SECTIONS"
Insert: "15-16-113 AND"

3. Title, line 6.

Strike: "AND 15-24-204"

4. Page 1, line 10 through line 5 on page 5.
Strike: sections 1 through 6 in their entirety
Insert: "Section 1. Section 15-16-113, MCA, is amended to read:
"15-16-113. Personal property -- duty of treasurer -- penalty. (1) The county treasurer shall collect taxes on all personal property and, in the case provided in 15-16-111, shall immediately upon receipt of the report prescribed by 15-16-111 notify the person or persons against whom the tax is assessed and any person who has a properly perfected security interest of record with the department of justice that the amount of the tax is due and payable at the county treasurer's office.

(2) (a) The Except as provided in 15-24-202 and subsection (2) (b) of this section, the county treasurer shall, at the time of receiving the report and in any event within 30 90 days from the receipt of such report, levy upon

12:22 pm 12:23 pm

February 27, 1989 Page 2 of 3

and take into his possession the personal property against which a tax is assessed or any other personal property in the hands of the delinquent taxpayer and proceed to sell the same in the same manner as property is sold on execution by the sheriff.

(b) If the taxes on a mobile home or housetrailer become delinquent, the county treasurer shall notify by first-class mail every person who has a properly perfected security interest of record in the property on which the taxes are delinquent. Not less than 90 days following the giving of notice to persons with a properly perfected security interest the county treasurer shall levy upon and take into his possession the mobile home or housetrailer against which a tax is assessed or any other personal property in the hands of the delinquent taxpayer and proceed to sell the same in the same manner as property is sold on execution by the sheriff.

(3) The county treasurer shall, for the purpose of making the levy and sale, direct the sheriff to make the levy and sale. The sheriff, undersheriff, or any deputy sheriff of the county is ex officio a deputy county treasurer for such purposes, and either may act and receive payment of such taxes. The sheriff may receive the same fees as he is entitled to in making a seizure and sale as

provided in 15-17-911.

(4) The county treasurer and his sureties are liable on his official bond for all taxes on personal property remaining uncollected by reason of the willful failure and neglect of the treasurer to levy upon and sell such personal property for the taxes levied thereon.

(5) Failure by the sheriff, undersheriff, or deputy sheriff acting as a deputy county treasurer to make the levy and sale results in a levy against the official bond of the sheriff, undersheriff, or deputy sheriff for payment of the delinquent tax."

Renumber: subsequent sections

5. Page 5, line 10. Following: "shall"

Insert: \*, except as provided in 15-24-206,\*

6. Page 5, lines 11 through 21. Following: "payments" on line 11 Strike: the remainder of line 11 through line 21 Insert: "as provided in subsection (1)(b).

(b) One-half of the amount of the tax is payable on or before 5 p.m. on May 31 of the year in which the property is assessed or within 30 days after the tax notice is

12:32 pm) 2/28/84 you

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postmarked, whichever is later, and one-half is payable on or before 5 p.m. on November 30 of the year in which the property is assessed.

(2) Unless one-half of the taxes is paid on or before 5 p.m. on May 31 or within 30 days after the tax notice is postmarked, whichever is later, the amount payable becomes delinquent and draws interest at the rate of 5/6 of 1% per month from and after delinquency until paid and 2% must be added to the delinquent taxes as a penalty.

(3) All taxes due and not paid on or before 5 p.m. on November 30 become delinquent and draw interest at the rate of 5/6 of 1% per month from and after delinquency until paid, and 2% must be added to the delinquent taxes as a

penalty.

(4) If the date on which taxes are due falls on a holiday or Saturday, the taxes may be paid without penalty or interest on or before 5 p.m. of the next business day in accordance with 1-1-307.

Renumber: subsequent subsections

7. Page 8, line 1 through page 12, line 14. Strike: Sections 9 through 19 in their entirety Renumber: subsequent sections

8. Page 12.

Strike: lines 18 through 22 in their entirety

Renumber: subsequent section

### STANDING COMMITTEE REPORT

February 7, 1989 Page 1 of 1

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

<u>Bill 208</u> (first reading copy -- white) <u>do not pass</u>.

Signed:

Dan Harrington, Chairman



The Big Sky Country

EXHIBIT\_

### Montana State House of Representatives

1115 415

Mr. Chairman, members of the committee this bill will put hand tools into one category presently they are found in class seven property and class eight, that's right the same hammer depending on who owns it is in two tax codes, this is ridiculous that we have allowed this to happen. I know that every member of this committee owns a hammer, every homeowner does, how many of you are reporting your hammers or hand tools to the DOR and paying property taxes on them? Maybe, you own a screwdriver or pliers, has your wife asked you to fix or tighten a handle on your drawer at home? Those are hand tools.

Stop and think about this a second many mechanics are required to own these hand tools before they are allowed to work for different companies in this state. Many garages are having to by metric hand tools just to make simple adjustments to your car. They have to have two sets 1 American, and 1 metric, we tax both. These tools break with use, they get lost, are easily stolen, nobody knows how the DOR values them.

John Marien 1 FEB89 HEDRIAL

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	-						

EXHIBIT

Members of the Legislature:

DATE 2/7/89

HB 4/5

Rep. J. Vacuum

I wish to address the merits of this bill——I am a mechanic, having worked both in a coal mine and on highway construction. Part of the requirements of my employment has always been that I furnish my own hand tools, according to the contract. I find it both unfair and unjust that I should have to pay both an income tax on my wages and another personal property tax on the tools required to earn that wage. I wish to point out several things:

- I don't use my tools as a business in search of profit.
- 2. My tools are a requirement for my employment.
- 3. We are not asking that power tools be exempt from personal property tax.
- 4. The property tax on my tools is more of a nuisance than anything else.——I only pay about \$15.00 a year in taxes but it takes several hours to inventory and appraise them for value.

Thank you

SH Coluin Box 880 Foreyth mont 59327

DATE 2/7/89 HB 415 Ryp. J. Pacturson

2-5-89

I am for the bill concerning to voon on tooks because we are required to have them for our fot. I am a weller mecahnic set the Colstage mine Kul Roll Forsytch, mx 356-2633.

1423 Ridgeway Ave. Sheridan, Wyoming 82801 February 4, 1989

Montana State Legislator State Capital Building Helena, Montana 59620

EXHIBIT-

Dear Members.

I would like to enter this letter on behalf of all mechanics who work in Big Horn County, Montana and who live in Sheridan, Wyoming.

I have been a mechanic for 17 years. Two years working for Waite Oil Company in Butte, Montana, 5 years with the Anaconda Company's Berkely Pit also in Butte, Montana, and 10 years at the Decker Coal Company in Decker, Montana. In all of the jobs I have been required to purchase and own my own tools as a condition of employment.

It wasn't until two years ago that the Big Horn County Treasure informed all of the mechanics that we would have to list all of the tools we owned and had on the mine site in the state of Montana. The mechanics were to state the value, date the time of purchase, and depreciate old tools by a given scale. After finding the assessed value a formula was given to find the amount of tax due.

It is a unanimous feeling among all of the mechanics I work with that the tax is unjust for several reasons;

- (1) It only has effected mechanics, when other craft people such as, Oilers, Carpenters, Electricians, and Welders, who must also have personal tools on the mine site, who to my knowledge have never been notified of the tax.
- (2) The tax is on a county by county basis and only the counties who impose the tax are craft people required to pay. Ironically it seems that the only counties who are imposing are the counties with mining companies
- (3) As residents of Sheridan, Wyoming we have no say in Montana government, pay out of state tuition for Montatna colleges, and have very little hunting and fishing priviledges for the income tax we are allready paying.
- (4) The amount of taxes collected is so minimal that it must infact cost the counties more in administration costs than what they clloect. For example the tax on my tools amounted to approximately \$10.85.
- (5) We cannot be employed at our jobs unless we provide our own means of earning a living.

I do not have the original contract that was in place when I was first employed by Decker Coal Company in 1978. Had I kept it, it would have shown that mechanics were required to have tools that included small hand tools all the way up to 2 inch wrenches and 3/4 inch drive sockets and ratchets.

I have included a portion of our last contract dated 10-1-87 which now requires mechanics to provide metric tools

In representing my fellow workers I hope that you will repeal the tax on tools in Montana for those professionals who are required by their employers to furnish their own means of earning a living.

Thank You

Murn R. Feagins

Steven R. Feagins

Storn Fergins Pagy

Contract

between

United Mine Workers

of America

and

**Becker Coal Company** 

Effective October 1, 1986

October 1, 1987



Sec. V

Mechanics are required to have available all hand tools including metric tools and other tools that they are presently furnishing.

DATE 2/7/89
HB 4/15
Rep. & Pacuson



JAMES W. MURRY EXECUTIVE SECRETARY

110 WEST 13TH STREET P.O. BOX 1176 HELENA, MONTANA 59624 DATE 2/7/89

HB 4/15

Rep. Q. Patterson

(406) 442-1708

Statement of Jim Murry before the House Taxation Committee on House Bill 415, February 7, 1989.

Mr. Chairman and members of the Committee, for the record, I am Jim Murry, Executive Secretary of the Montana State AFL-CIO. I am here today to support House Bill 415 which would exempt hand-held tools from property taxation.

The present property tax on hand-held tools is inconsistent, unfair and does not rely on a worker's ability to pay. Workers who make their livelihoods with the use of hand-held tools must keep a significant stock of those tools on-hand whether or not they happen to be employed.

As a condition of their employment, many workers must provide their own tools. Unlike most employers, these workers are not able to pass on the costs of their tools -- and associated costs like property taxes -- to customers. Many of these workers are seasonal or work on an as-needed basis. These men and women can go months without work, but they must still pay the property tax on their tools.

This tax has a history of inconsistent and unfair application. Some counties levy an assessment; some do not. Why should a worker in one part of the state pay the tax while another who lives in a different county not have to bother. Taxes should be uniformly assessed and applied. This particular tax is not.

The Montana State AFL-CIO believes that all taxation issues should be based on ability to pay. We believe in tax fairness and equity. The present system fails on all accounts.

I urge you to give favorable consideration to House Bill 415.

DATE 2/7/89
HB 4/5
Rep. J. Sacuson

### WITNESS STATEMENT

NAME JIM DMGM BUDGET BILL # 415
ADDRESS 8615 Pheasant Drive Missoula, Mt. 59802
WHOM DO YOU REPRESENT? Long Machinery
SUPPORT OPPOSE AMEND
COMMENTS: I am in support of this bill because it is
needed to dar fy this bong abused and misused
code. Clarification will clear the way for a bester
and hess confusing law. Currently in Missowla we see
a new twist of this law being applied to private
individuals working at an hearly wage by an employer
who is the business. We are being goted to file
busianess tax forms on our tods that we have to
supply on our own in order to do our job and we
have none of the benefits that a business has to
allow us a write off depreciation or evena deduction.
In reviewing the rode myself I find it impossible to see
how they - meaning Missonla County Assessors office - van
twist this statute to tax the people they do. I have
listened to their reasoning and find it without substance
as it is based on speculation or their own masoning
and not in the law itself, not to mention the rightness
or wrongfulness of the situation. No matter how good it
Sounds, fit is not rightfully based in the beginning its
total is wrong. Another wrong based on this missunderstood
Code does not make a right. Let's make it clear pass 415.
PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Form CS-34A

Rev. 1985

## EXHIBIT 7 Rep. J. Paurson

### WITNESS STATEMENT

NAME	Bar	+ Rou	ns	·	BILL NO. HB415
ADDRESS	4900	Loun	Miller Co.	Make Mt.	DATE 2/2/89
WHOM DO	YOU RE	EPRESENT?	· Long	Machiny	
SUPPORT	<del>&gt;</del>	1e5	OPI	POSE	AMEND
PLEASE I	LEAVE I	PREPARED	STATEMENT V	WITH SECRETARY.	

For Rusal Telephone x Elect. When it was drafted it had nothing to do with taxing mechanics hand tools. I do not feel that as mechanics we can be taxed for tools that are required to do our jobs. I also don't see how Missoular only con inforce this tax when other rounty's say that it costs more to collect then what is actually collected. I feel that if

the whole state was involved there would be a lot more opposition to 15-6-137 Class seven property section (d), I believe that all mechanics hand tools should be excluded from personal property tax.

### WITNESS STATEMENT

NAME BOB ANDERSON BILL NO. 48415
NAME BOB ANDERSON BILL NO. HB4/5  ADDRESS 2773 MERIWEFHER DATE 2-7-89  WHOM DO YOU REPRESENT? EQUIPCO, Missoula, Mt. 59802
WHOM DO YOU REPRESENT? EQUIPCO, MISSOULA, MT. 59802
SUPPORT Yes OPPOSE AMEND
PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.
comments: We feel that this taxation is unfair.
Missoula, County is only county in Entorcement,
Missoula, County is only county in Enforcement, AND ARE ONLY PICKING ON MECHANIC'S. Who will they Pickon Next.? The person who Buys pensal Peneils for His work.
THE cost of tools are high Priced As is.
THE cost of tools will never go down. THE cost of tools will never go down. Why keep Paying for tools over & over. Why keep Paying for tools over & over.
why keep paying for 10013 over 1001.
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who has tools lat home to the start enforcing it Launnauwer. Will they start enforcing it on carpenters, pumbers, a other's who use
HAND Tools.

EXHIBIT\_9 DATE\_2/7/89 HB\_4/5 Rep. J. Patterson

February 6, 1989

Mr. Chairman and Members of the Committee, I am Jerry Jack and represent the Montana Stockgrowers Association. Today, I am also speaking for the Montana CattleWomen, the Montana Association of State Grazing Districts, the Dairymen's Association, Women Involved in Farm Economics, the Farm Bureau, Farmers Union, the Montana Cattlemen's Association, and the Montana Cattlefeeders' Association.

We support HB 415 which will exempt any tool that is hand held from the Class 7 Property Classification. We feel that this exemption is reasonable, particularly given the fact that there is so much inequity in the way that such tools are reported. Statistics are available which show that many tools of this nature are not reported in some localities and/or towns while in other similar sized localities they are reported and taxed. Because of this, it is left up to the individual to determine whether he or she will list these tools for tax purposes or not. Rather than leave it to individuals, our organizations feel that it would be in the State's best interests to delete these tools which are hand held from the Class 7 Property Classification.

We would appreciate your support in passing this bill.

Jerry Jack

# Mr. Chairman --- Members of the Committee

I am Marvin Barber resident of Sweet Grass County, Big Timber, Mt.

STillwater Mining Company, of Big Timber, Mt. He gave the value I was in contact with Mr. Mel Lawson, Business Manager for of the mining drill, which was referred to in the testimony on Jan. 31, 1989in House Taxation. The value is \$2,000,000 plus, and this is not adding any of the support equipment.

X11% = \$220,000 Taxable Val. \$2,000,000 -----Market Value The taxes paid on a market value of \$2,000,000 at a mill levy of .250 mills, is \$55,000. The formula for arriving at this figure is as follows:

\$55,000 Tax

X .250 mills =

monin Barber 2-1888

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HOUSE TAXATION

As of February 3, 1989
NANCY KEENAN OPI SCHOOL IMPACT REPORT

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	Estimation of unclaimed property assessments (Transmitted to Senate)	Revise property tax freeze- inflation, mandated costs, voted charge (In Committee)	Amending constitution to dedicate 7.5% of coal severance tax to public school fund (In Committee) Allow county electors to remove	tax freeze for taxing units in county. (In Committee)
	property	eze- ts,	tax to	
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\*In FY92, the foundation program would receive 95% of the interest earned on the investment of the dedicated amount.

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## As of February 3, 1989 NANCY KEENAN OPI SCHOOL IMPACT REPORT



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Oil tax cuts education trust fund (Tabled 1/11)

HB10

1/10

Exempt motorboats 5 HP or less (Tabled 1/12)

**福15** 

1/4

Changing tax on "old vehicles" (Being held)

HB30

1/4

HB35

1/11

no fiscal note

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owers tax for some coal Will act on 1/18) (Transmitted to Senate)

Title

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Heard 1/12

HB41

HOUSE TAXATION

State Funds for Schools FY91

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Change personal property assessment tax on livestock, "coal & oil hauling

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(243,000)

(286,000)

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Revising definition of "income" to increase property tax relief (In Committee)

HB280

1/26

(724,000)

(000,069)

Credit for household and dependent care based on I.R.C. (In Committee)

HB293

2/2

Standard deduction in addition to deduction for house and dependent

HB451

2/2

care. (In Committee)

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no fiscal note

		trucks," etc. (Still in Committee)		
1/13	HB90	Exempt trucks, etc. from property tax (Amended for recreational & comm.) (Passed out of Committee 1/17) (Referred to S Agriculture)	(16,000)	(16,000) (28,000) (28,000)
71/1	HB95	Exempt lottery prizes from state income tax (Adverse Committee Report)	(27,000) (108,000)	(000)
1/24	HB181	Method to appropriate coal tax proceeds to public school trust fund (In Committee)		no fiscal note
1/31	HB208	Prepayment of property taxes by hard-rock mine exploration developers. (In Committee)		no fiscal note.

Bill #

Heard

**SB17** 



As of February 3, 1989
NANCY KEENAN OPI SCHOOL IMPACT REPORT

State Funds for Schools FY90 FY91

Local Schools FY90 FY91



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(59,000)

(33,000)

(33,000)

Property tax less on old cars (In Committee)

182,000)

(761,000)

(406,000)

(1,221,000)

(953,000)

TOTAL

at 1.9m/mill at 2.3m/l% general income tax charge

1(87,096) in 92; (44,916) in 93

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EXPLOS //	DATE A	hools FY91		(59,000)			(950,000)			(1,627,000)	(8,852,000)			
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	of February 3, 1989 SCHOOL IMPACI REPORT	State Funds for Schools FY90	1 (61,000)	(33,000)	* no fiscal	no fisca	(454,000)	no fiscal	no fiscal	2 (992,000) <sup>2</sup>	(4,031,000)	no fiscal	ind fiscal note	
	A S O O D I S	State Fu	as (61,000)	(33,000)	· · · · · · · · · · · · · · · · · · ·		rty (224,000)			(1,030,000) <sup>2</sup>	(4,089,000)		8	
			Private coal royalty to be saved federal and state (In Committee) (Transmitted to House)	Property tax less on old cars (Passed Senate; in House 1/11)	Refund property tax if proprietor moves out of state (Tabled 1/11)	Repeals an unconstitutional bill (Passed out of Committee 1/16) (Transmitted to House 1/20)	erij. Gr	Revise property tax protest laws (In Committee)	Election to forego carryback of NOL's of corporations (Committee Reportdo pass) (Transmitted ot House)	Eliminate tax on livestock and agricultural products (In Committee) (Pussed out of Committee)	Discount for payment of entire property tax bill in November (In Committee)	Allow property taxes to be paid in monthly installments (In Committee)	Credit for employer payment of employee dependent care assistance (In Committee)	
	NO	II # Title			4.4			y 1811 p	124, ST W					
	SCNATE TAXATION	Heard * Bill	1/12 581	1/5 \$817	1/9 / \$850	1/16 S890	1/19 \$897	1/24 \$8118	1/25 \$8137	1/25 \$3184	2/1 \$8220	2/2 \$58230	2/2 \$8282	W 18

Page 2	Total Education Impact FY90 FY91		(16,641,000) (17,073,000)
	FY90 FY91	198 000 11) ( 100 000)	(11,460,000)
As of February 3, 1989 OPI SCHOOL IMPACT REPORT	State Funds for Schools FY90	(6, 000) (14; 000)	
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2.3m./18 general income tax charge

\*An additional \*An additional 8.7584 mills 8.9858 mills necessary to offset this offset this loss or 7.24% loss or 7.42% income tax surcharge

	)

SENATE TAXATION

As of Feburary 3, 1989
NANCY KEENAN OPI SCHOOL IMPACT REPORT

Impact	7,689,0 7,689,0 7,878,00
Total Education Impact	. 00 00 1 00
Total E	7,689,000
) io.	7,689,000
Local Schools	
	7,689,000 7,689,000
State Funds for Schools	9,
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State	

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Similar to 582 (In Committee)

1/10

HOUSE TAXATION COMMITTEE

BILL NO. HB 472	DATE February 7	, 1989	
SPONSOR Rep. Bob Raney		·	
NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
The Vates	AARP		
Los Dean hewis	AARP		
1im Hdams	MSCA		
·			
	·		

HOUSE TAXATI	ON	COMMITTEE		
BILL NO. HB 442	DATE	February 7,	1989	
SPONSOR Rep. Mac McCormick	Anti-complete			
NAME (please print)	RESIDENCE		SUPPORT	OPPOSE
Cort Harrington	Mort Cours	Trus as	V	
Dist Michallan	Cescalo Con	Ly trues		
They Trayer	Office of Pl	the Sul		
			·	

	HOUSE TAXATI	ON	COMMITTEE		
BILL NO. HB 35	ohn Cobb	DATE	February 7,	1989	
NAME (please pri	nt)	RESIDENCE		SUPPORT	OPPOSE
Rich Marsie	MDOR				
	·				
·					
	·				

HOUSE TAXA	TION COMMITTEE		
BILL NO. HB 415	DATE February 7,	1989	
SPONSOR Rep. John Patterson	<del></del> .		,
NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
BOBANDERSON	2793 MERIWETHER MSIA	X	Ž.
Bant Rouns	4900 Lover Miller Con	X	
Tim Oman	8615 Pheasant Drive	X	
SA Colvin	Box 880 Forsyth	X	
Sturn Frais	443 & Collyn Shundan Uky	X	·
1 . 0	x members of la Contition	<u>X</u>	
Hen Blancher	1 A . J	×	
In Musey	Box 5929 Helena Mont. State AFL-LI	X	
Reley Johnson	NFIB	X	
Jenny Burr	Montax	- L	
Jack Yrugg	\$ 3034 Daisy St E. HIn	V	
this Countrell	MEA		1
			1

### ROLL CALL VOTE

OITAXAT	1		COMMITTEE	
DATE February 7	BILL NO.	нв 208	NUMBER	
NAME			AYE	NAY
Cohen, Ben				<del> </del>
Driscoll, Jerry	<del></del>	······································	V	
Elliott, Jim				
Ellison, Orval				V
Giacometto, Leo				1
Gilbert, Bob		······································		V
Good, Susan				V
Hanson, Marian				
Hoffman, Robert				
Koehnke, Francis				V
O'Keefe, Mark				1
Patterson, John			1/	
Raney, Bob		· · · · · · · · · · · · · · · · · · ·		1 1/
Ream, Bob	<del> </del>			
Rehberg, Dennis		······································		<b>†</b>
Schye, Ted	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		1 V
Stang, Barry "Spook"				<u> </u>
Harrington, Dan, Cha	irman		V	
TALLY La Para Joh			Olan Ham	10
Secretary			Chairman	0
MOTION: DO PASS ON	AMENDMENT	TS TO HB 208.	Motion faile	đ
8 to 10.				
	<del>*,</del>			

Form CS-31 Rev. 1985

### ROLL CALL VOTE

NAME Cohen, Ben Driscoll, Jerry Elliott, Jim Ellison, Orval Giacometto, Leo Gilbert, Bob Good, Susan Hanson, Marian Hoffman, Robert Koehnke, Francis O'Keefe, Mark Patterson, John Raney, Bob Rehberg, Dennis Schye, Ted Stang, Barry "Spook" Harrington, Dan, Chairman  TALLY  TALLY  TALLY  A  AYE  I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AYE I  AY  AYE I  AY  A  AYE I  AY  A  AYE I  AY  A  AY  A  AY  A  AY  A  A  AY  A  A	NAY
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Cohen, Ben  Driscoll, Jerry  Elliott, Jim  Ellison, Orval  Giacometto, Leo  Gilbert, Bob  Good, Susan  Hanson, Marian  Hoffman, Robert  Koehnke, Francis  O'Keefe, Mark  Patterson, John  Raney, Bob  Ream, Bob  Rehberg, Dennis  Schye, Ted  Stang, Barry "Spook"  Harrington, Dan, Chairman	V
Driscoll, Jerry Elliott, Jim  Ellison, Orval Giacometto, Leo Gilbert, Bob Good, Susan Hanson, Marian Hoffman, Robert Koehnke, Francis O'Keefe, Mark Patterson, John Raney, Bob Ream, Bob Rehberg, Dennis Schye, Ted Stang, Barry "Spook" Harrington, Dan, Chairman	V
Elliott, Jim  Ellison, Orval Giacometto, Leo Gilbert, Bob Good, Susan Hanson, Marian Hoffman, Robert Koehnke, Francis O'Keefe, Mark Patterson, John Raney, Bob Ream, Bob Rehberg, Dennis Schye, Ted Stang, Barry "Spook" Harrington, Dan, Chairman	レン
Ellison, Orval Giacometto, Leo Gilbert, Bob Good, Susan Hanson, Marian Hoffman, Robert Koehnke, Francis O'Keefe, Mark Patterson, John Raney, Bob Ream, Bob Rehberg, Dennis Schye, Ted Stang, Barry "Spook" Harrington, Dan, Chairman	V
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Gilbert, Bob  Good, Susan  Hanson, Marian  Hoffman, Robert  Koehnke, Francis  O'Keefe, Mark  Patterson, John  Raney, Bob  Ream, Bob  Rehberg, Dennis  Schye, Ted  Stang, Barry "Spook"  Harrington, Dan, Chairman	
Good, Susan  Hanson, Marian  Hoffman, Robert  Koehnke, Francis  O'Keefe, Mark  Patterson, John  Raney, Bob  Ream, Bob  Rehberg, Dennis  Schye, Ted  Stang, Barry "Spook"  Harrington, Dan, Chairman	1
Hanson, Marian  Hoffman, Robert  Koehnke, Francis  O'Keefe, Mark  Patterson, John  Raney, Bob  Ream, Bob  Rehberg, Dennis  Schye, Ted  Stang, Barry "Spook"  Harrington, Dan, Chairman	V
Hoffman, Robert  Koehnke, Francis  O'Keefe, Mark  Patterson, John  Raney, Bob  Ream, Bob  Rehberg, Dennis  Schye, Ted  Stang, Barry "Spook"  Harrington, Dan, Chairman	1
Koehnke, Francis O'Keefe, Mark Patterson, John Raney, Bob Ream, Bob Rehberg, Dennis Schye, Ted Stang, Barry "Spook" Harrington, Dan, Chairman	V
O'Keefe, Mark Patterson, John Raney, Bob Ream, Bob Rehberg, Dennis Schye, Ted Stang, Barry "Spook" Harrington, Dan, Chairman	2
Patterson, John Raney, Bob Ream, Bob Rehberg, Dennis Schye, Ted Stang, Barry "Spook" Harrington, Dan, Chairman	
Raney, Bob Ream, Bob Rehberg, Dennis Schye, Ted Stang, Barry "Spook" Harrington, Dan, Chairman	V
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Harrington, Dan, Chairman	
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Secretary Chairman	
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MOTION: DO PASS ON HB 208. MOTION failed by 8 to 10 vote	<u>: •</u>

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