

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 51st LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By Chairman Harrington, on March 28, 1989, at
8:00 a.m.

ROLL CALL

Members Present: All

Members Excused: None

Members Absent: None

Staff Present: Greg Petesch, Legislative Council

Announcements/Discussion: None.

HEARING ON SENATE BILL 368

Presentation and Opening Statement by Sponsor:

Senator Tom Keating, District 44, stated SB 368 was a request for the continuation of a tax exemption. He submitted a document to the committee on stripper oil well production taxes. (Exhibit 1). He said stripper wells are any oil well producing up to ten barrels per day and the bill deals with these particular wells. He said the tax exemption sunsets April 1, 1989 and SB 368 extends this date for two years. Sen. Keating stated the majority of the wells in Montana are stripper wells and it is important they have the tax exemption since this will extend their production limits and retain present jobs.

Testifying Proponents and Who They Represent:

William Ballard, Balcron Oil Company
Harold Ude, CENEX
Janelle Fallon, Executive Director, Montana Petroleum
Association
Doug Abelin, Lobbyist, Montana Gas & Oil Association

Proponent Testimony:

William Ballard spoke in support of the bill. (Exhibit 2).

Harold Ude stated his company is an oil and gas producer. He said their production will be extended by this bill. He urged support.

Janelle Fallon submitted a document to the committee on the

local tax contributions of oil and gas net proceeds. (Exhibit 3). Ms. Fallon stated the severance tax is one of several paid on oil and gas. She said with severance tax relief, the wells can keep operating. She urged the committee's support.

Doug Abelin stated since the original bill was passed granting the tax exemption, there has been a 20% increase in activity in the oil fields. Mr. Abelin said he believed the bill had a great deal to do with this expansion. He urged passage of the bill.

Testifying Opponents and Who They Represent:

Rock Ringling, Montana Alliance for Progressive Policy

Opponent Testimony:

Rock Ringling stated since 1981, there has been \$185,000.00 in tax breaks for oil companies. He said with the current state revenue shortage, he urged defeat of the bill.

Questions From Committee Members: Rep. Hoffman asked Mr. Ballard if a stripper well was abandoned, would it be lost forever. Mr. Ballard replied it would since the expense to reopen the well would be prohibitive. Rep. Hoffman then asked if the rate of pumping on a well could be controlled by the producer. Mr. Ballard stated this could be done but no prudent operator would do this since they would lose profits.

Closing by Sponsor: Sen. Keating said the international price of oil is a driving factor on production. He stated oil is currently \$20.00 per barrel internationally and \$17.00 to \$18.00 in Montana due to transportation factors and the crude gravity which is lower than the optimum. Sen. Keating said the 2% exemption has aided production in the state and provided jobs. He stated in 1987, the oil producers paid over \$44,000,000.00 in taxes to the counties and over \$18,000,000.00 to the state and the industry is a viable part of the Montana economy.

DISPOSITION OF SENATE BILL 368

Motion: None.

Discussion: None.

Amendments, Discussion, and Votes: None.

Recommendation and Vote: None. Action will be taken at a later date.

Presentation and Opening Statement by Sponsor:

Senator Hubert Abrams, District 12, stated SB 379 is a bill to change the taxation rate on one ton trucks to compare with three-quarter ton trucks.

Testifying Proponents and Who They Represent:

Ann Scott, Concerned Citizen, Simms

Proponent Testimony:

Ann Scott stated the original statute was enacted at a time when there was considerable difference between one ton and three-quarter trucks. She said they are currently very similar in size and a one ton truck is considered a light truck today. She urged support of the bill.

Testifying Opponents and Who They Represent:

None.

Opponent Testimony:

None.

Questions From Committee Members: Chairman Harrington stated HB 35 contains this same concept and the two bills could be coordinated. Sen. Abrams agreed.

Rep. Elliott asked Sen. Abrams what the tax difference was between the one ton and three-fourths ton truck. Sen. Abrams replied the one tone was 13% and the three-fourths was 2%.

Closing by Sponsor: Sen. Abrams stated the bill was simply an effort to make taxation on one ton vehicles more equitable.

DISPOSITION OF SENATE BILL 379

Motion: None.

Discussion: None.

Amendments, Discussion, and Votes: None.

Recommendation and Vote: None. Action will be taken at a later date.

HEARING ON SENATE BILL 339

Presentation and Opening Statement by Sponsor:

Senator Delwyn Gage, District 5, stated SB 339 would revise the income tax laws for the state of Montana. He referred

to page 7, lines 5 through 11. He said if a married couple file a joint federal return, by federal law they are allowed up to a \$25,000.00 rental loss. He stated with this bill, if they file separately on their state return, they can each deduct \$12,500.00 on the rental loss. Sen. Gage said this is a clarification of the federal law. He said lines 19 and 20 covered the small business returns in regard to Subchapter S which allows the taxpayer to file a copy of their federal return with the state as their election to be taxed on Subchapter S. Sen. Gage said, if the taxpayer forgets to file the federal copy, the state will give them notice they did not receive it; the taxpayer then has sixty days to respond. Sen. Gage stated the bill is mainly a clarification of issues.

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. Ellison asked Sen. Gage about Rep. Hannah's bill that deals with Subchapter S taxation. Sen. Gage stated the two could be coordinated.

Rep. Driscoll asked Sen. Gage about the depreciation of rental property. Sen. Gage replied these are usually depreciated over 18 to 20 years according to the present depreciation schedule.

Closing by Sponsor: Sen. Gage stated the bill was primarily a clarification of issues. He said he had no objection to coordinating the bill with Rep. Hannah's bill regarding Subchapter S.

DISPOSITION OF SENATE BILL 339

Motion: None.

Discussion: None.

Amendments, Discussion, and Votes: None.

Recommendation and Vote: None. Action will be taken at a later date.

HEARING ON HOUSE BILL 790

Presentation and Opening Statement by Sponsor:

Rep. Ben Cohen, District 3, stated HB 790 is an act establishing a severance tax on cutting timber in Montana. He submitted a document to the committee describing forest taxation in the state. (Exhibit 4). He stated the tax rate is \$.20 per 1,000 board feet of timber which would produce \$1.00 for every logging truck that comes into a mill. Rep. Cohen stated the tax would be paid quarterly and the form currently used for recording the volume of lumber coming from private lands would be used to report the tax. He said this form would include reporting the volume of lumber from federal and state lands as well as private. Rep. Cohen stated the tax would be used by the Department of Revenue only to promote and oversee the use of best management practices by persons involved in timber sale planning, associated road construction and reconstruction, associated timber harvesting, some preparation and related activities. He said the department indicated they would need \$120,000.00 to implement the tax. Rep. Cohen stated 1.2 billion board feet of lumber is harvested annually in Montana which would produce approximately \$240,000.00 per year in revenue. He urged passage of the bill in order to provide protection for the state's forests and lands.

Testifying Proponents and Who They Represent:

Ken Wilson, Sierra Club
Janet Ellis, Montana Audubon Legislative Fund
Jim Jensen, Executive Director, Montana Environmental
Information Center

Proponent Testimony:

Ken Wilson stated the Sierra Club supported the bill. He said this is a minimal tax and will be part of a supplement to implement HB 678. He suggested putting the tax proceeds into a trust fund similar to the coal severance tax trust fund. Mr. Wilson said timber is a renewable resource but there is no guarantee that the current level of jobs in the industry will be maintained since many jobs are being curtailed due to mechanization. He said the trust fund would be a source of cushioning for these economic losses. He urged support of the bill.

Janet Ellis stated her organization supports the bill since they are interested in funding education and promotion of best management practices on timber land. She submitted a document to the committee regarding the industry's production and layoffs. (Exhibit 5). Ms. Ellis stated production has been at record highs but layoffs are also at record highs due to mechanization and industry changes.

Jim Jensen stated harvesting beyond sustained yield in the industry is destroying the forests and environment of the state. He said this bill is a small step toward collecting payment by the industry for their destructive practices.

Testifying Opponents and Who They Represent:

Don Allen, Executive Director, Montana Wood Products Association

Mark Simonich, F.H. Stoltze Land & Lumber, Columbia Falls

Gerald Parker, Pyramid Mountain Lumber

Keith Olson, Executive Director, Montana Logging Association

Jack Mahon, Operations Manager, Sequoia Forest Industries

Rep. Bob Gilbert, House District 20

Opponent Testimony:

Don Allen stated \$100,000.00 has been added to HB 100 to fund implementation of HB 678. He said this was sufficient and he supported this funding. He stated the industry deserves the chance to implement a voluntary program for two years to report any planned activities on the land. He said this bill would be taxation on mills that do not own timber land and double taxation on those that do. He stated the administrative costs would be further expense and would encourage reduction of 25% monies that are currently returned to the timber harvesting counties. He urged defeat of the bill.

Mark Simonich stated Rep. Cohen had called his company to discuss the bill. He said his employer was not opposed to the severance tax but would have to see the bill before he could promise support. Mr. Simonich said they could not support the bill as written. He said the bill assumes the forest management education would be done by the Department of State Lands. Mr. Simonich stated this was not the case since the mills are doing this currently. He urged defeat of the bill.

Gerald Parker stated his business was heavily dependent upon forest service and state timber. He said they did not own any timber land. He said the severance tax would not be appropriate and funding for the best management practices education should come from the general fund.

Keith Olson stated his organization opposed the bill for the same reasons stated by the previous opponents.

Jack Mahon stated his company did not own timber lands but their operations were a significant part of the timber industry in Montana. He said they were committed to good land management practices. He recommended the state work to improve the business climate in general.

Rep. Bob Gilbert stated no further funding was necessary in regard to the timber industry. He said many meetings were held with members of the industry and environmental people as well as legislators to develop a good, logical best management practices program that would be used on a voluntary basis. He said this is designed to benefit the people of the state of Montana and funding should come from the general fund. He urged the committee to defeat the bill.

Questions From Committee Members: Rep. O'Keefe asked Mr. Allen if he could tell him the average cost per thousand for the timber taken from state lands. Mr. Allen stated he could not answer. Mr. Parker responded between \$70.00 and \$80.00. Rep. O'Keefe then asked Mr. Allen if all of the neighboring states had this type of severance tax. Mr. Allen replied there are some states that do, but it is usually not for the same purposes. He said this bill is adding another tax upon an existing tax.

Closing by Sponsor: Rep. Cohen stated this was not a tax on the landowner or the logger but is a tax to the person who buys the timber. He said they are paying \$70.00 to \$80.00 per 1,000 board feet and the tax is only \$.20 per 1,000 board feet. Rep. Cohen stated HB 100 was not sufficiently funded and the general fund is already overloaded. He said there is a severance tax on oil and coal on federal as well as private lands and there is no reason why there should not be one on timber. He said hillsides logged fifteen to thirty years ago have had no natural reproduction take place. He stated it takes many years for trees to reach maturity so the industry claims of timber coming back are inaccurate. Rep. Cohen said forest destruction changes the climate of the land and it becomes a desert. He urged the committee to seriously consider the bill.

DISPOSITION OF HOUSE BILL 790

Motion: DO PASS by Rep. Cohen.

Discussion: None.

Amendments, Discussion, and Votes: None.

Recommendation and Vote: Motion FAILED by an 11 to 7 roll call vote. The vote was reversed by a unanimous voice vote.

EXECUTIVE SESSION

DISPOSITION OF HOUSE BILL 764 HEARD ON MARCH 16:

MOTION: DO PASS by Rep. Raney. He proposed and moved an amendment to the bill.

DISCUSSION: Rep. Raney stated the bill effects both corporate and individual income tax. He said the 6% alternative minimum tax is not equitable with the federal alternative minimum tax, therefore he proposed to amend the bill reducing the percentage from 5% to 4%, on page 55, lines 2 and 6 of the bill.

Rep. Ream stated he supported the bill and the amendment. He said this was the best income tax reform bill before the committee. Rep. O'Keefe asked what the changes would be in the fiscal note with the percentage change. Rep. Raney replied he was not certain but he thought it would be about one-third. Rep. Ream said he thought it would be one-half.

The motion to DO PASS on the amendment CARRIED by a unanimous voice vote.

Rep. Driscoll moved on page 7, line 8, to being the indexing as of June, 1989. Rep. Raney responded if the reindexing begins with 1989 rather than indexing back to 1980 as the bill currently states, then the revenue would be \$19,000,000.00 rather than \$34,000,000.00. He stated he would prefer to leave this as the bill is written. Rep. Driscoll agreed to withdraw his motion. He asked Rep. Raney about the personal exemption. Rep. Raney responded the personal exemption is \$2,000.00 per person. Rep. Gilbert asked Rep. Raney to explain section 25, page 53. Rep. Raney replied this eliminates 243 and 245 which taxes corporate dividends going from a subsidiary to the parent company and inserts the alternative minimum tax. Rep. Gilbert said this was double taxation on corporate dividends. Rep. Raney replied this was true in a way but it depended upon where the holding company was located since dividends going out of the state were not taxed by Montana. Rep. Gilbert stated Montana corporations and banks have holding companies and they would also be effected.

The motion to DO PASS AS AMENDED CARRIED by a 10 to 8 roll call vote.

DISPOSITION OF HOUSE BILL 475 HEARD ON MARCH 10:

MOTION: DO PASS by Rep. Cohen. He also proposed and moved amendments to the bill.

DISCUSSION: Rep. Cohen submitted a document on the bill to the committee. (Exhibit 6). He stated his amendments included striking the homeowner exemption from the bill for the present and requested that the committee move the bill as a reclassification bill only. Rep. Cohen said he would amend the bill to reinstate the homeowner exemption on the House floor. Rep. Cohen stated in class 6, he proposed that the rate of corporations over 11% be reduced to 11%, otherwise the tax rates remain the same. Rep. Good asked what the impact would be on local government. Rep. Cohen stated the class 6 property that involved a tax levy change would be a \$1.5 million impact. Rep. Good stated she did not think local governments could afford this revenue loss. Rep. Driscoll asked if Rep. Cohen had looked at

the fiscal impact of reducing everything to 8% except what is currently below 8%. Rep. Cohen replied he could do this on his computer and suggested Rep. Driscoll propose this as an amendment on the House floor.

The motion to DO PASS on the amendments CARRIED by a 17 to 1 voice vote with Rep. Gilbert voting no.

The motion to DO PASS AS AMENDED CARRIED by a 10 to 8 voice vote with Reps. Gilbert, Hoffman, Rehberg, Good, Hanson, Patterson, Elliott, and Giacometto voting no.

DISPOSITION OF HOUSE BILL 125 HEARD ON JANUARY 20 AND TABLED ON MARCH 10:

MOTION: TO RECONSIDER by Rep. Ream. He moved to amend the bill to exclude everything but the first two lines on page 7 which states that levies would be allowed for economic development under 1105.

The motion to RECONSIDER CARRIED by a 13 to 5 voice vote with Reps. Patterson, Rehberg, Giacometto, Ellison and Gilbert voting no.

MOTION: DO PASS on the bill by Rep. Ream. He also moved his amendment to the bill.

DISCUSSION: Rep. Gilbert asked if the mill levy was permissive. Rep. Ream replied it was since it was up to the local government. Rep. Giacometto stated he agreed this was a good thing that should happen but it was the opposite of the intent of 1105. Rep. Patterson stated Rep. Addy's bill which would be heard deals with a local option tax and if this goes to a vote of the people, it will bring in additional revenue for the general fund. He said this bill would be an additional mill levy which would be taking advantage of both issues. Rep. Ream replied this is a specific mill levy for a specific purpose and it does require a vote of the people so he did not see this as a problem.

The motion to DO PASS on the amendments CARRIED by a 17 to 1 voice vote with Rep. Gilbert voting no. On the motion to DO PASS AS AMENDED, the motion CARRIED by an 11 to 7 roll call vote.

ADJOURNMENT

Adjournment At: 10:00 a.m.


REP. DAN HARRINGTON, Chairman

DH/lj

6915.min

DAILY ROLL CALL

TAXATION

COMMITTEE

51st LEGISLATIVE SESSION -- 1989

Date March 28, 1989

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

STANDING COMMITTEE REPORT

March 28, 1989

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that HOUSE
BILL 790 (first reading copy -- white) do NOT pass .

Signed: _____

Dan Harrington, Chairman

STANDING COMMITTEE REPORT

March 28, 1989

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that HOUSE
BILL 764 (first reading copy -- white) do pass as amended .

Signed: _____

Dan Harrington, Chairman

And, that such amendments read:

1. Page 55, line 2.

Strike: "68"

Insert: "48"

2. Page 55, line 6.

Strike: "68"

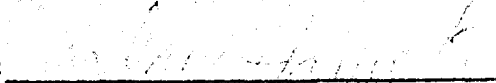
Insert: "48"

STANDING COMMITTEE REPORT

March 28, 1989

Page 1 of 3

Mr. Speaker: We, the committee on Taxation report that House Bill 475 (first reading copy -- white) do pass as amended.

Signed: 
Dan Harrington, Chairman

And, that such amendments read:

1. Title, lines 6 through 15.
Strike: lines 6 through 15 in their entirety
2. Title, lines 16 through 20.
Following: "SECTIONS" on line 16
Strike: remainder of line 16 through "7-34-2131," on line 20
3. Title, line 21 .
Following: "15-6-201"
Strike: "15-6-207, 15-8-111, 15-8-201,"
Following: "15-8-205,"
Strike: "15-8-405,"
4. Title, line 22.
Following: line 21
Strike: "15-8-706,"
Following: "15-10-402,"
Strike: "15-10-412,"
5. Title, line 23.
Strike: "15-24-301, 15-24-302, 15-24-921, 15-24-925,"
Following: "15-24-1102,"
Insert: "AND"
6. Title, page 1, line 24 through page 2, line 1.
Following: "15-24-1103,"
Strike: remainder of line 24 through "85-7-2001," on line 1
7. Title, page 2, lines 3 through 5.
Following: line 2
Insert: "AND"
Following: "15-6-146,"
Strike: remainder of line 3 through "81-7-118," on line 5
8. Title, page 2, line 6.
Following: "AND"
Insert: "AN"

March 28, 1989

Page 2 of 2

9. Title, page 2, line 7.

Strike: "DATES"

Insert: "DATE"

10. Page 2, line 10 through page 19, line 20.

Strike: sections 1 through 21 in their entirety

Renumber: subsequent sections

11. Page 39, lines 22 through 25.

Strike: subsection (r) in its entirety

Renumber: subsequent subsections

12. Page 41, line 5 through page 46 line 4.

Strike: sections 29 through 31 in their entirety

Renumber: subsequent sections

13. Page 46, line 11 through page 47, line 10.

Strike: sections 33 and 34 in their entirety

Renumber: subsequent sections

14. Page 48, line 9 through page 53, line 9.

Strike: section 36 in its entirety

15. Page 55, line 2 through page 60, line 10.

Strike: sections 39 through 44 in their entirety

Renumber: subsequent sections

16. Page 61, line 13 through page 78, line 3.

Strike: sections 47 through 60 in their entirety

Renumber: subsequent sections

17. Page 78, lines 5 through 8.

Following: "15-6-144,"

Insert: "AND"

Following: "15-6-146,"

Strike: remainder of line 5 through "81-7-118," on line 8

18. Page 78, lines 9 through 13.

Strike: section 62 in its entirety

Renumber: subsequent sections

19. Page 79, lines 15 and 16.

Strike: "dates"

Insert: "date"

Following: "."

Strike: remainder of line 15 through "this" on line 16

Insert: "[This"

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Page 3 of 3

20. Page 79, lines 18 through 20.
Strike: subsection (2) in its entirety

STANDING COMMITTEE REPORT

March 28, 1989

Page 1 of 2

Mr. Speaker: We, the committee on Taxation report that HOUSE BILL 125 (first reading copy -- white) do pass as amended .

Signed: _____

Dan Harrington
Dan Harrington, Chairman

And, that such amendments read:

1. Title, lines 5 through 8.

Following: "FREEZE" on line 5

Strike: remainder of line 5 through "YEAR" on line 8

2. Title, lines 10 through 13.

Following: "DEVELOPMENT" on line 10

Strike: remainder of line 10 through "LIMITATION" on line 13

3. Page 1, line 19 through page 2, line 18.

Strike: section 1 in its entirety

Renumber: subsequent sections

4. Page 5, lines 23 and 24.

Strike: ":

(a) "

5. Page 6, line 3.

Following: "may"

Insert: "in no case may"

Following: "the"

Strike: "number"

6. Page 6, line 4.

Strike: "of"

Following: "levied"

Strike: remainder of line 4

7. Page 6, lines 7 through 10.

Strike: subsection (b) in its entirety

8. Page 6, line 12.

Strike: ", budget category,"

9. Page 6, line 25.

Following: ";"

Insert: "and"

10. Page 7, lines 2 through 5.

Following: "90-5-112"

Strike: remainder of line 2 through "control" on line 5

11. Page 7, line 6.

Strike: "(a)"

12. Page 7, lines 8 through 15.

Following: "liability" on line 8

Strike: remainder of line 8 through "held" on line 15

13. Page 7, line 18.

Strike: "(i)"

Insert: "(a)"

Renumber: subsequent subsections

SB 368

STRIPPER OIL WELL PRODUCTION TAXES

BOPD
(BARRELS of
OIL PER DAY)

1	}
2	
3	
4	
5	
6	}
7	
8	
9	
10	

OVER 10

TAXES ON OIL

NO SEVERANCE TAX
NET PROCEEDS TAX (COUNTY)
RIT
CONSERVATION TAX

3% SEVERANCE TAX
NET PROCEEDS TAX (COUNTY)
RIT
CONSERVATION TAX

5% SEVERANCE TAX $\frac{1}{5}$
ALL OTHER TAXES ABOVE

KEATING



BALCRON
OIL COMPANY

P.O. Box 21017
1601 Lewis Avenue Building
Billings, MT 59104
(406) 259-7860

EXHIBIT 2

DATE 3/28/89

HB 368

Sen. Ron Keating

March 15, 1989

House Taxation Committee
State Capitol
Helena, MT 59620

Re: Senate Bill 368

Dear Committee Members:

Stripper wells are an important part of Montana's oil and gas industry; approximately 58% of this state's producing wells fall into this classification. The 1987 legislature provided significant tax relief for these low productive, high cost wells due to the devastating drop in oil prices and the need to keep this significant part of our net proceeds and income tax base providing revenue.

Tax relief for wells producing between 5 and 10 barrels per day is due to sunset on March 31, 1989 unless SB368 is passed. It is important that the lower tax rate be continued for two more years because the world price situation is as unstable now as it was in 1987, and we must do everything possible to keep stripper wells producing.

Many Montana producers have their entire livelihood tied to stripper production and they will remain in economic jeopardy as long as oil is less than \$20 per barrel. Table 1 and graph 1 are based on Balcron Oil Company wells in the eastern half of the state. These illustrations vividly show the relationship between production costs, producing rates and profitability. Note that in general, the lower the productivity (barrels per day), the higher the cost per barrel. In other words, as productivity declines over the life of a well operating costs stay the same and costs per barrel go up. The graph shows that at \$15 per barrel, wells making less than 15 barrels per day are losing money. A well making 7 barrels per day (well A on graph) breaks even at \$19.70 per barrel, a price which has not existed since 1985.

House Taxation Committee
March 15, 1989
Page 2

EXHIBIT 2

DATE 3/28/89

SB 368

Sen. Tom Keating

Graph 2 shows the number of stripper wells producing in the state from 1977 to the beginning of 1989 and the number of stripper well abandonments from 1983 through 1988. Note that the number of strippers has been increasing each year since 1977 and that since 1982 the rate of increase accelerated. Also, note that the number of abandonments dropped dramatically in 1987 and 1988 as compared to 1985 and 1986, no doubt due to the lower tax rate implemented in 1987.

Balcron believes that oil prices will improve in the decade ahead, and for that reason we are attempting to keep our stripper wells producing so the reserves in these wells will not be lost. It is to the state's advantage also to preserve these reserves as they represent millions of dollars in future revenue to the State in both production and income taxes. As a producer we are researching ways of cutting costs and Senate Bill 368 will help in this respect. I urge you to pass this bill and join us in this effort to save a significant asset.

Very truly yours,

W. W. Ballard

W. W. Ballard
President
Balcron Oil Company

WVB:acf

GRAPH 1

MONTANA OIL WELLS

1988 WELL COSTS PER BARREL

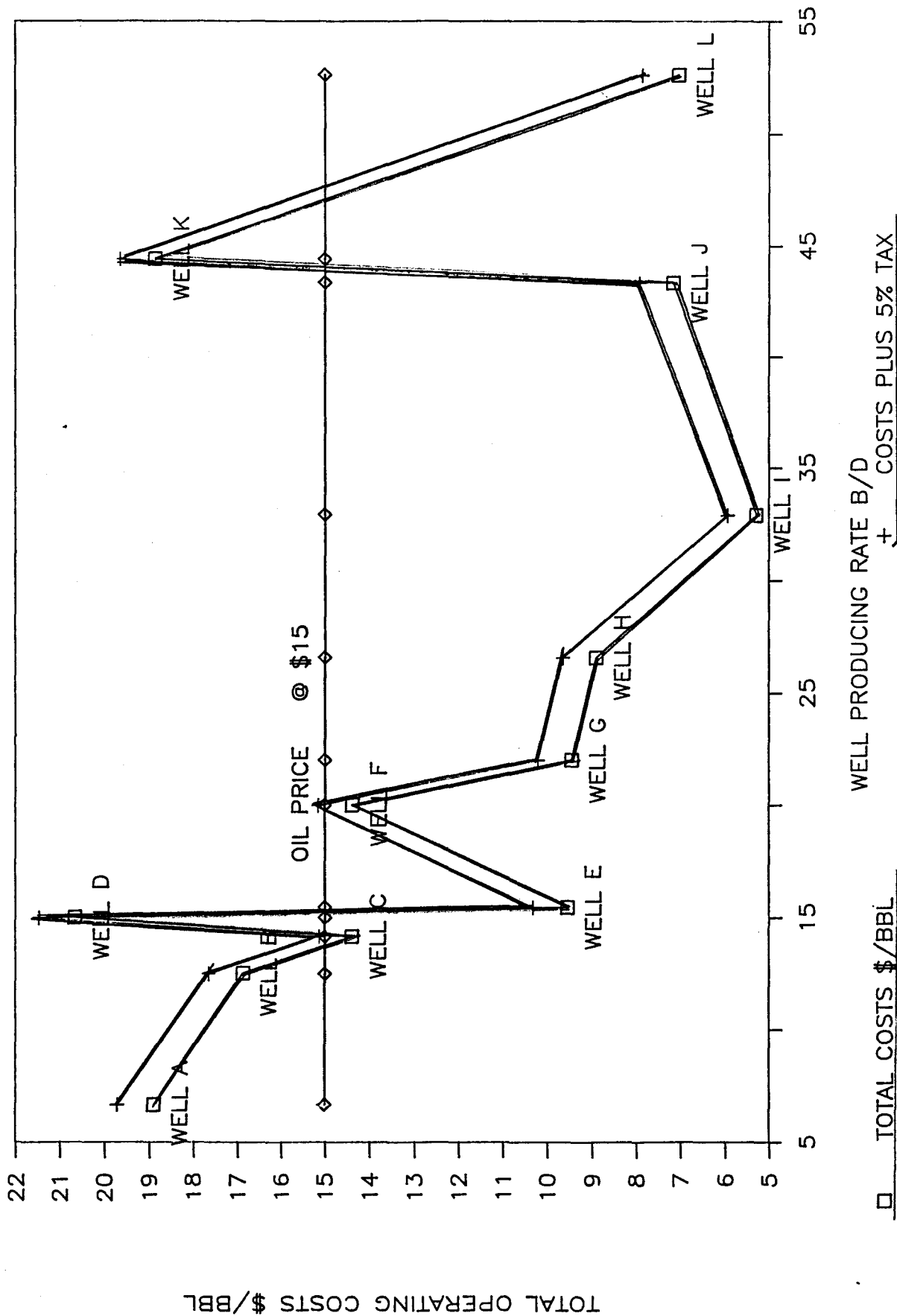


EXHIBIT 2
 DATE 3/28/89
 #B 368
 Sec. Tom Keating

TABLE 1

MONTANA PROPERTIES OPERATING COSTS

		1988		1988		1988		1988		1988		88 TOTAL	
WELL CODE	PROPERTY	COUNTY	AVG RATE	OIL PRICE	ROYALTY	OPERATING	TOTAL CST	5% SEVERANCE	CST W/ SEV	TAX			
			OIL B/D	\$/BBL	\$/BBL	COST \$/BBL	\$/BBL	\$/BBL					
WELL A	BROWN 2-12	YELLOWSTONE	7	\$16.27	\$2.44	\$16.45	\$18.89	\$0.81				\$19.70	
WELL B	BNRR 1-29	RICHLAND	13	\$15.20	\$2.28	\$14.59	\$16.87	\$0.76				\$17.63	
WELL C	DAHL #1	SHERIDAN	14	\$14.58	\$2.19	\$12.21	\$14.40	\$0.73				\$15.13	
WELL D	FT GILBERT 8	RICHLAND	15	\$16.09	\$2.41	\$18.24	\$20.65	\$0.80				\$21.46	
WELL E	FT GILBERT 4	RICHLAND	15	\$15.35	\$2.30	\$7.25	\$9.55	\$0.77				\$10.32	
WELL F	FT GILBERT 7	RICHLAND	20	\$15.20	\$2.28	\$12.10	\$14.38	\$0.76				\$15.14	
WELL G	FT GILBERT 1	RICHLAND	22	\$14.89	\$2.23	\$7.22	\$9.46	\$0.74				\$10.20	
WELL H	FT GILBERT 3	RICHLAND	27	\$14.83	\$2.22	\$6.68	\$8.91	\$0.74				\$9.65	
WELL I	SANDVICK 1-11	VALLEY	33	\$12.98	\$1.95	\$3.34	\$5.28	\$0.65				\$5.93	
WELL J	GUENTHER 1-8	SHERIDAN	43	\$15.11	\$2.27	\$4.89	\$7.16	\$0.76				\$7.92	
WELL K	FT GILBERT 5	RICHLAND	44	\$15.33	\$2.30	\$16.55	\$18.85	\$0.77				\$19.62	
WELL L	GUENTHER 2-8	SHERIDAN	53	\$16.58	\$2.49	\$4.54	\$7.03	\$0.83				\$7.86	

EXHIBIT 2
DATE 3/28/89
BB 368
Sen. Tim Keating

Montana Stripper Wells Abandoned and Producing

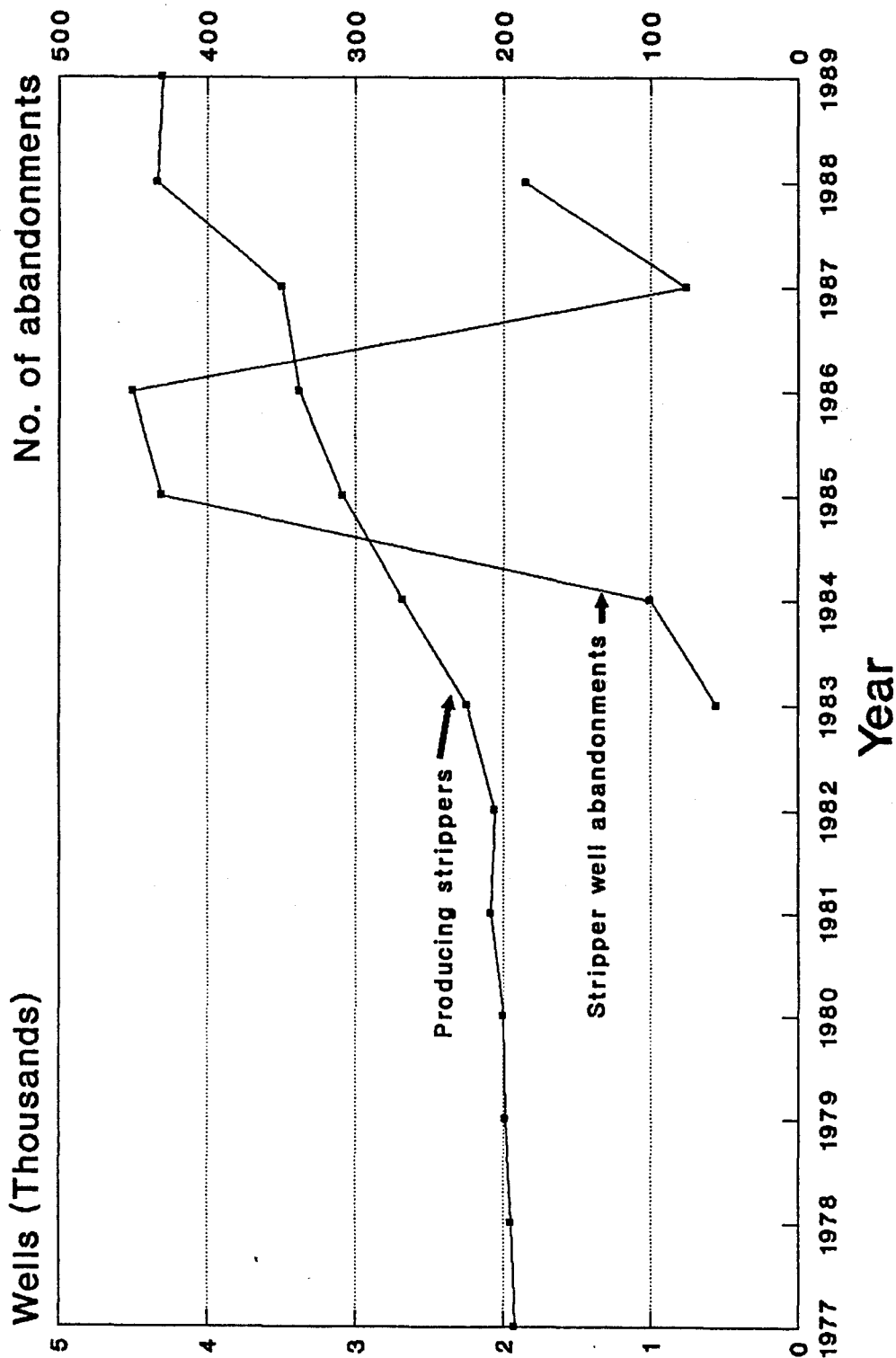


EXHIBIT 2
 DATE 3/28/89
 # 368
 Sen. Don Kistner



MONTANA PETROLEUM ASSOCIATION

A Division of the
Rocky Mountain Oil and Gas Association

EXHIBIT 3
DATE 3/28/89
Helena Office
88030 11th Avenue, Suite 23
Helena, Montana 59607
(406) 442-7582

Janelle K. Fallan
Executive Director

Billings Office
The Grand Building, Suite 510
P.O. Box 1398
Billings, Montana 59103
(406) 252-3871

LOCAL TAX CONTRIBUTIONS OF OIL AND GAS NET PROCEEDS

50 Barrels of oil per day @ \$16.25 per barrel or comparable value
of gas

ANNUAL TAX

50 x 365 x \$16.25 = Gross value	\$296,562.00
Net proceeds tax on oil @ 7%	20,759.00
Net proceeds tax on gas @ 12%	35,587.00

ANNUAL TAX @ 200 MILLS

3 year old stock cows - \$343.00 x 4% x 200 mills	\$2.74
Average grazing land - \$3.72 x 30% x 200 mills	.23
Average cultivated dryland - \$30.00 x 30% x 200 mills	1.80
Average cultivated irrigated - \$50.00 x 30% x 200 mills	3.00

In order to generate the same revenue for local government and schools, that the above oil and gas taxes will raise, it will take the following:

Stock cows vs oil	7,576 cows
Stock cows vs gas	12,988 cows
Grazing land vs oil	90,257 acres
Grazing land vs gas	154,726 acres
Cultivated dryland vs oil	11,533 acres
Cultivated dryland vs gas	19,770 acres
Cultivated irrigated vs oil	6,920 acres
Cultivated irrigated vs gas	11,862 acres

This comparison is not to imply that agriculture does not pay its share of the tax load, but to illustrate how the addition of oil and gas to the tax rolls compares with other taxable property.

Since land cannot be added, the only way to increase revenue from it is to improve it so that it fits a different class, or raise the taxes.

4
EXHIBIT

DATE

3/28/89

HB

790

Rep. Ben Cohen

FOREST TAXATION IN MONTANA

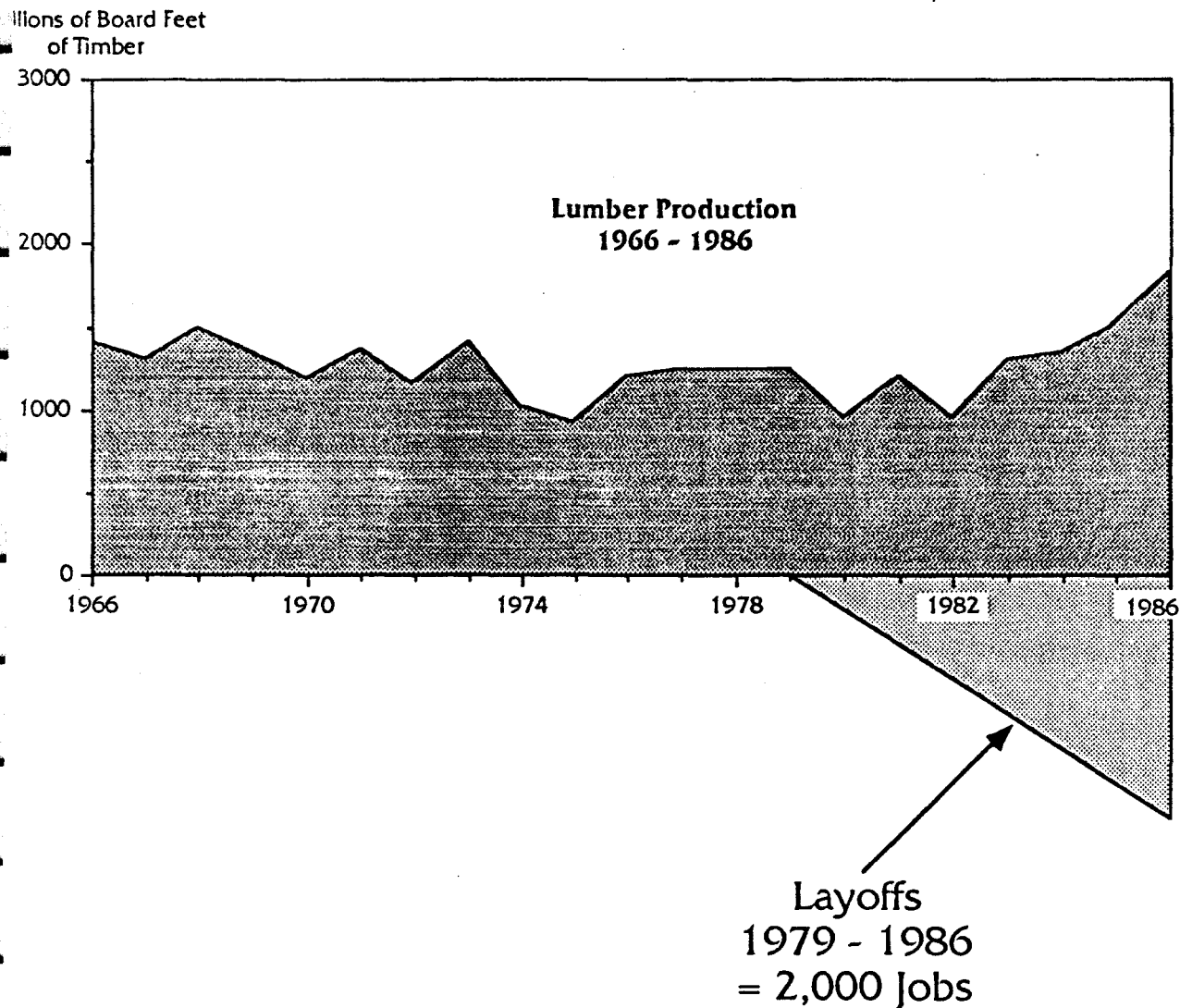
A STUDY OF MONTANA'S CURRENT FOREST
AD VALOREM SYSTEM, THE PRODUCTIVITY TAX,
THE SEVERANCE TAX AND THE YIELD TAX

December 1987

Randy Pearson
Staff Forester
Department of Revenue
Property Assessment Division

EXHIBIT 5
DATE 3/28/89
HB 790
Rep. Ben Cohen

Montana Timber Industry: Record Production/Record Layoffs



Source (Lumber Production): Western Wood Products Association,
"Statistical Yearbook of the Western Lumber Industry" (Portland, OR 1966-1985)

Source (Labor): Montana Bureau of Business and Economic Research,
"Montana Business Quarterly" Winter, 1987
Charles E. Keegan III and Paul E. Polzin

What Explains the Loss of Timber Jobs In Montana?

(Is Wilderness the Problem?)

"The industry in the Northwest is shifting from large-diameter, old-growth timber to smaller diameter, younger timber."

"Major changes in employment and labor income came about primarily from mechanization and structural changes in the industry."

Three Basic Changes In the Timber Industry From 1979-1986

1) Manufacturing Costs

Average cost lumber	1979 = \$136/MBF	} DOWN 29%
Average cost lumber	1986 = \$ 97/MBF	

(Factors: Capital investment, changing raw material specifications, market conditions, quantities produced, lower wages, and increased efficiency.)

2) Wages

Average labor cost	1979 = \$79 MBF	} DOWN 52%
Average labor cost	1986 = \$38 MBF	

Average salary, wood product worker

1979 = \$24,774/year	} DOWN 13%
1986 = \$21,730/year	

3) Output Per Worker

Average	1979 = 315,000 board feet of production per worker	} UP 80%
Average	1986 = 570,000 board feet of production per worker	

"The changes do not signal an end to the wood products industry, and in fact, may improve its ability to compete in the long run. But the very changes that ensure survival also will have a negative influence on the economy of the Pacific Northwest."



The Big Sky Country

EXHIBIT

6

DATE

3/28/89

HB

475

Rep. Ben Cohen

MONTANA HOUSE OF REPRESENTATIVES

HB 475

Reclassification
Homestead Tax Relief
Personal Prop Tax reductions
(with Amendments)

Ben Cohen
March 17, 1989

Estimated Change in Taxable Value and Taxes
Due to Changes in Tax Rates
By Property Type

Property Type	1988 Tax rate	Proposed Tax rate	1988 Taxable Value	Proposed Taxable Value	Change in Taxable Value	1988 Taxes Levied	Total Proposed Taxes Levied	Change in Taxes Levied
1 Net Proceeds	100.000%	100.000%	279,816,735	279,816,735	0	44,473,369	44,473,369	0
2 Gross Proceeds of Coal Strip Mines	45.000%	45.000%	122,610,046	122,610,046	0	13,498,902	13,498,902	0
2 Gross Proceeds of Metal Mines	3.000%	3.000%	7,887,795	7,887,795	0	2,151,104	2,151,104	0
2 Gross Proceeds of Underground Coal	33.300%	33.300%	0	0	0	0	0	0
Class 2 Totals			130,497,841	130,497,841	0	15,650,005	15,650,005	0
3 Eligible Mining Claims	30.000%	30.000%	8,805	8,805	0	4,650	4,650	0
3 Grazing Land	30.000%	30.000%	38,374,487	38,374,487	0	8,684,347	8,684,347	0
3 Tillable Irrigated	30.000%	30.000%	13,774,339	13,774,339	0	3,269,517	3,269,517	0
3 Tillable Non-Irrigated	30.000%	30.000%	83,394,245	83,394,245	0	19,237,154	19,237,154	0
3 Wild Hay	30.000%	30.000%	5,536,827	5,536,827	0	1,341,917	1,341,917	0
Class 3 Totals			141,088,703	141,088,703	0	32,537,585	32,537,585	0
4 City/town Lots Commercial	3.860%	3.860%	35,613,176	35,613,176	0	13,474,863	13,474,863	0
4 City/town Lots Residential	3.860%	3.860%	54,481,389	54,481,389	0	20,294,644	20,294,644	0
4 Class 20 Out of Production Land	3.860%	3.860%	0	0	0	0	0	0
4 Exempt Improvements	0.000%	0.000%	0	0	0	0	0	0
4 Exempt Land	0.000%	0.000%	0	0	0	0	0	0
4 Farmstead 1 Acre	3.088%	3.088%	3,857,875	3,857,875	0	1,005,724	1,005,724	0
4 Farmstead 1 Acre - Low Income	1.902%	1.902%	32,401	32,401	0	8,265	8,265	0
4 Improved Existing Improvements	2.140%	2.140%	70,004	70,004	0	27,605	27,605	0
4 Impr. on Ag and Timber Land	3.088%	3.088%	51,273,818	51,273,818	0	12,357,168	12,357,168	0
4 Impr. on Ag Land - Low Income	1.367%	1.367%	126,085	126,085	0	31,852	31,852	0
4 Impr. on City/Town Lots Commercial	3.860%	3.860%	100,178,185	100,178,185	0	37,998,872	37,998,872	0
4 Impr. on City/Town Lots Residential	3.860%	3.860%	170,680,043	170,680,043	0	63,454,286	63,454,286	0
4 Impr. on Class 20 Out of Production	3.860%	3.860%	0	0	0	0	0	0
4 Impr. on Disparately Owned Ag Land	3.860%	3.860%	765,041	765,041	0	173,631	173,631	0
4 Impr. on Hydraulic Power Works	3.860%	3.860%	0	0	0	0	0	0
4 Impr. on Industrial Sites	3.860%	3.860%	22,778,451	22,778,451	0	6,454,790	6,454,790	0
4 Impr. on Qualified Golf Courses	1.930%	1.930%	441,140	441,140	0	135,395	135,395	0
4 Impr. on Right of Way	3.860%	3.860%	811,446	811,446	0	261,690	261,690	0
4 Impr. on Suburban Tracts Commercial	3.860%	3.860%	23,302,089	23,302,089	0	6,968,289	6,968,289	0
4 Impr. on Suburban Tracts Residential	3.860%	3.860%	103,533,799	103,533,799	0	29,407,279	29,407,279	0
4 Impr. on Tracts and Lots - Low Income	2.258%	2.258%	3,740,799	3,740,799	0	1,295,698	1,295,698	0
4 Industrial Sites	3.860%	3.860%	2,828,515	2,828,515	0	892,263	892,263	0
4 Mobile Homes	3.860%	3.860%	15,217,828	15,217,828	0	4,511,890	4,511,890	0
4 Mobile Homes - Retired and Disabled	2.226%	2.226%	274,025	274,025	0	87,449	87,449	0
4 Nonproductive Land Under 20 Acres	2.000%	2.000%	86,180	86,180	0	23,256	23,256	0
4 Qualified Golf Courses	1.930%	1.930%	199,805	199,805	0	60,832	60,832	0
4 Suburban Tracts Commercial	3.860%	3.860%	8,628,060	8,628,060	0	2,559,211	2,559,211	0
4 Suburban Tracts Residential	3.860%	3.860%	56,384,527	56,384,527	0	15,895,860	15,895,860	0
4 Suburban Tracts - Low Income	2.282%	2.282%	1,347,506	1,347,506	0	461,952	461,952	0
4 Adjustment for 20% Exempt. of 1st \$40,000	3.737%	3.737%	0	(39,637,518)	(39,637,518)	0	(13,149,650)	(13,149,650)
Class 4 Totals			656,652,187	617,014,669	(39,637,518)	217,842,763	204,693,113	(13,149,650)
5 Air and H2O Pollution Control	3.000%	3.000%	14,099,825	14,099,825	0	2,167,748	2,167,748	0
5 All Gasohol Related Property	3.000%	3.000%	550	550	0	137	137	0
5 Impr. on New Industrial Sites	3.000%	3.000%	1,068,977	1,068,977	0	410,337	410,337	0

Estimated Change in Taxable Value and Taxes
Due to Changes in Tax Rates
By Property Type

Property Type	1988 Tax rate	Proposed Tax rate	1988 Taxable Value	Proposed Taxable Value	Change in Taxable Value	1988 Taxes Levied	Proposed Taxes Levied	Total Taxes Levied	Change in Taxes Levied
Locally Assessed Co-op Improvements	3.000%	3.000%	10,140	10,140	0	2,708	2,708	2,708	0
Locally Assessed Co-op Land	3.000%	3.000%	65,602	65,602	0	22,984	22,984	22,984	0
Locally Assessed Co-op Pers. Prop.	3.000%	3.000%	558,390	558,390	0	121,994	121,994	121,994	0
Locally Assessed Co-op Vehicles	3.000%	3.000%	47,579	47,579	0	13,186	13,186	13,186	0
New Industrial Sites	3.000%	3.000%	4,470	4,470	0	1,607	1,607	1,607	0
New Industry - Other Property	3.000%	3.000%	2,247,362	2,247,362	0	761,474	761,474	761,474	(0)
R & D Improved Improvements	0.000%	3.000%	0	0	0	0	0	0	0
R & D Land	3.000%	3.000%	20,310	20,310	0	4,671	4,671	4,671	0
R & D Personal Property	3.000%	3.000%	876	876	0	201	201	201	0
Rural Co-op companies	3.000%	3.000%	15,053	15,053	0	3,462	3,462	3,462	0
			8,957,521	8,957,521	0	2,169,326	2,169,326	2,169,326	0
Class 5 Totals			27,096,655	27,096,655	0	5,679,835	5,679,835	5,679,835	(0)
Ag Implements	11.000%	11.000%	55,254,775	55,254,775	0	12,657,327	12,657,327	12,657,327	0
All Other Property	16.000%	11.000%	168,127	115,587	(52,540)	45,574	31,332	31,332	(14,242)
Buses	13.000%	11.000%	171,932	145,481	(26,451)	43,606	36,897	36,897	(6,709)
Cable TV Systems	16.000%	11.000%	1,709,878	1,175,541	(534,337)	591,629	406,745	406,745	(184,884)
CB's and Mobile Phones	13.000%	11.000%	184,541	156,150	(28,391)	48,834	41,321	41,321	(7,513)
Coal and Ore Haulers	16.000%	11.000%	3,224,825	2,217,067	(1,007,758)	553,354	380,431	380,431	(172,923)
Furniture and Fixtures	13.000%	11.000%	41,280,363	34,929,538	(6,350,825)	15,078,153	12,758,437	12,758,437	(2,319,716)
Indep. Telephone Companies	8.000%	8.000%	626,129	626,129	0	164,240	164,240	164,240	0
Manuf. other than Farm, Min., Manuf.	11.000%	11.000%	24,999,646	24,999,646	0	5,495,527	5,495,527	5,495,527	0
Manufacturing Machinery	11.000%	11.000%	72,949,015	72,949,015	0	19,572,062	19,572,062	19,572,062	0
Mining Machinery	11.000%	11.000%	1,327,230	1,327,230	0	348,683	348,683	348,683	0
Oil Field Equipment	11.000%	11.000%	19,797,678	19,797,678	0	3,139,380	3,139,380	3,139,380	0
Radio and TV Broadcasting Equip.	16.000%	11.000%	1,159,617	797,237	(362,380)	392,396	269,772	269,772	(122,624)
Rental Equipment	11.000%	11.000%	1,587,747	1,587,747	0	553,043	553,043	553,043	0
Rental Equipment	4.000%	4.000%	200,346	200,346	0	69,891	69,891	69,891	0
Rural Telephone Property	8.000%	8.000%	67,291	67,291	0	22,584	22,584	22,584	0
Ski Lifts	11.000%	11.000%	390,981	390,981	0	109,343	109,343	109,343	0
Supplies and Materials	11.000%	11.000%	6,757,722	6,757,722	0	1,678,547	1,678,547	1,678,547	0
Theatre and Sound Equipment	16.000%	11.000%	111,965	76,976	(34,989)	41,898	28,805	28,805	(13,093)
Trailers	11.000%	11.000%	4,529,825	4,529,825	0	1,219,741	1,219,741	1,219,741	0
Trucks 1 to 1 1/2 Tons	13.000%	11.000%	3,776,989	3,195,914	(581,075)	1,048,887	887,520	887,520	(161,367)
Trucks over 1 1/2 Tons	11.000%	11.000%	7,614,418	7,614,418	0	2,025,261	2,025,261	2,025,261	0
Class 6 Totals			247,891,040	238,912,294	(8,978,746)	64,899,962	61,896,891	61,896,891	(3,003,071)
Electric Companies	12.000%	12.000%	143,971,122	143,971,122	0	20,581,347	20,581,347	20,581,347	(0)
Gas and Electric Companies	12.000%	12.000%	128,159,981	128,159,981	0	28,949,909	28,949,909	28,949,909	0
Natural Gas companies	12.000%	12.000%	378,738	978,738	0	205,683	205,683	205,683	0
Pipelines	12.000%	12.000%	43,153,714	43,153,714	0	8,908,015	8,908,015	8,908,015	0
Telecomm. Companies	12.000%	12.000%	62,137,056	62,137,056	0	21,098,413	21,098,413	21,098,413	0
Class 7 Totals			378,400,611	378,400,611	0	79,743,367	79,743,367	79,743,367	(0)
Airlines	12.000%	11.869%	6,083,033	6,016,627	(66,406)	1,917,295	1,896,365	1,896,365	(20,930)
Railroads	10.970%	10.850%	41,311,729	40,859,823	(451,906)	10,646,938	10,530,472	10,530,472	(116,466)
Class 8 Totals			47,394,762	46,876,450	(518,312)	12,564,233	12,426,836	12,426,836	(137,397)
Timber Land	3.840%	3.840%	6,488,624	6,488,624	0	1,823,407	1,823,407	1,823,407	0

Estimated Change in Taxable Value and Taxes
Due to Changes in Tax Rates
By Property Type

Property Type	1988 Tax rate	Proposed Tax rate	1988 Taxable Value	Proposed Taxable Value	Change in Taxable Value	Total 1988 Taxes Levied	Total Proposed Taxes Levied	Change in Taxes Levied
Cattle	4.000%	4.000%	20,255,833	20,255,833	0	4,662,707	4,662,707	0
Horses	4.000%	4.000%	953,034	953,034	0	233,311	233,311	0
Other Livestock	4.000%	4.000%	57,024	57,024	0	13,745	13,745	0
Sheep	4.000%	4.000%	626,679	626,679	0	137,609	137,609	0
Swine	4.000%	4.000%	109,008	109,008	0	24,696	24,696	0
Class 10 Totals			22,001,578	22,001,578	0	5,072,068	5,072,068	0
Class 1 thru 10 Totals			1,937,328,736	1,888,194,160	(49,134,576)	480,286,595	463,996,478	(16,290,117)

Estimated Change in Taxable Value and Taxes
Due to Changes in Tax Rates
By Property Type

Property Type	1988 Tax rate	Proposed Tax rate	1988 Taxable Value	Proposed Taxable Value	Change in Taxable Value	1988 Taxes Levied	Total Proposed Taxes Levied	Change in Taxes Levied
Autos, Trucks lt 1 Ton	0.000%	0.000%	0	0	0	0	0	0
Motorcycles	0.000%	0.000%	0	0	0	0	0	0
Off Road Vehicles	16.000%	0.000%	0	0	0	0	0	0
Repair Tools	8.000%	0.000%	4,373,945	0	(4,373,945)	1,352,879	0	(1,352,879)
Tack Equipment	11.000%	0.000%	305,319	0	(305,319)	76,018	0	(76,018)
Watercraft, ATV Back Taxes	11.000%	0.000%	941,796	0	(941,796)	302,770	0	(302,770)
Class 11 Totals			5,621,060	0	(5,621,060)	1,731,668	0	(1,731,668)
Statewide Totals			1,942,949,796	1,888,194,160	(54,755,636)	482,018,262	463,996,478	(18,021,785)
Commercial Property With Railroads With Airlines			1,384,987,232	1,369,869,114				
			1,426,298,961	1,410,728,937				
			1,391,070,265	1,375,885,740				
Tax Rates								
Railroads			0.093486	0.092466				
Airlines			0.093799	0.092775				

Change in Taxes Levied

COUNTY	Change in Taxable Value	State	County	Local Schools	Cities and Towns	Total
Beaverhead	(541,483)	(27,616)	(43,021)	(74,476)	(19,749)	(164,861)
Big Horn	(820,991)	(41,871)	(33,012)	(24,922)	(17,043)	(116,848)
Blaine	(273,290)	(13,938)	(15,139)	(20,720)	(16,972)	(66,768)
Broadwater	(249,933)	(12,747)	(15,118)	(21,400)	(8,105)	(57,371)
Carbon	(693,975)	(35,393)	(39,799)	(66,394)	(26,110)	(167,696)
Carter	(93,139)	(4,750)	(8,010)	(6,964)	(2,148)	(21,872)
Cascade	(4,852,169)	(247,461)	(428,544)	(921,116)	(313,856)	(1,910,976)
Chouteau	(417,207)	(21,278)	(34,019)	(48,334)	(14,118)	(117,749)
Custer	(696,246)	(35,509)	(65,433)	(178,060)	(54,417)	(333,419)
Danfels	(179,486)	(9,154)	(19,009)	(33,355)	(8,467)	(69,985)
Dawson	(733,557)	(37,411)	(56,286)	(121,310)	(41,386)	(256,393)
Deer Lodge	(587,003)	(29,937)	(97,079)	(108,095)	(4,869)	(239,980)
Fallon	(203,608)	(10,384)	(3,540)	(7,419)	(10,485)	(31,828)
Fergus	(750,916)	(38,297)	(55,906)	(133,337)	(51,540)	(279,079)
Flathead	(4,239,360)	(216,207)	(426,675)	(691,639)	(141,913)	(1,476,434)
Gallatin	(3,228,415)	(164,649)	(220,856)	(498,095)	(178,762)	(1,062,362)
Garfield	(102,529)	(5,229)	(7,618)	(5,381)	(1,192)	(19,420)
Glacier	(498,591)	(25,428)	(31,730)	(54,864)	(25,589)	(137,612)
Golden Valle	(66,417)	(3,387)	(3,668)	(6,892)	(1,062)	(15,009)
Granite	(206,133)	(10,513)	(19,059)	(30,019)	(6,396)	(65,988)
Hill	(1,058,952)	(54,007)	(75,271)	(152,297)	(65,360)	(346,935)
Jefferson	(745,552)	(38,023)	(42,109)	(104,232)	(10,031)	(194,395)
Judith Basin	(145,156)	(7,403)	(12,962)	(15,871)	(1,624)	(37,861)
Lake	(1,397,702)	(71,283)	(110,768)	(144,270)	(24,720)	(351,042)
Lewis & Clar	(3,597,514)	(183,473)	(303,882)	(721,285)	(169,370)	(1,378,010)
Liberty	(173,174)	(8,832)	(9,582)	(13,630)	(3,461)	(35,504)
Lincoln	(1,124,881)	(57,369)	(47,279)	(179,608)	(18,582)	(302,838)
Madison	(591,602)	(30,172)	(38,880)	(63,652)	(8,748)	(141,452)
McCone	(154,540)	(7,882)	(15,859)	(15,921)	(4,082)	(43,744)
Meagher	(144,556)	(7,372)	(10,276)	(8,977)	(5,488)	(32,115)
Mineral	(180,461)	(9,203)	(15,678)	(32,493)	(5,000)	(62,375)
Missoula	(5,032,039)	(256,634)	(496,209)	(864,915)	(302,301)	(1,920,060)
Musselshell	(275,824)	(14,067)	(15,038)	(12,115)	(8,465)	(49,685)
Park	(1,089,583)	(55,569)	(72,283)	(132,180)	(53,840)	(313,872)
Petroleum	(27,582)	(1,407)	(600)	(3,064)	(558)	(5,629)
Phillips	(483,515)	(24,659)	(20,477)	(31,649)	(16,554)	(93,338)
Pondera	(373,419)	(19,044)	(33,115)	(40,482)	(13,289)	(105,930)
Powder River	(136,452)	(6,959)	(4,704)	(7,265)	(3,142)	(22,070)
Powell	(389,491)	(19,864)	(31,568)	(66,854)	(12,774)	(131,060)
Prairie	(90,918)	(4,637)	(9,673)	(7,157)	(3,175)	(24,641)
Ravalli	(1,642,657)	(83,775)	(124,333)	(169,668)	(25,851)	(403,627)
Richland	(723,992)	(36,924)	(26,491)	(39,519)	(32,341)	(135,274)
Roosevelt	(432,046)	(22,034)	(19,088)	(35,172)	(18,145)	(94,440)
Rosebud	(605,710)	(30,891)	(4,791)	(18,855)	(13,448)	(67,985)
Sanders	(484,250)	(24,697)	(29,588)	(45,583)	(14,056)	(113,923)
Sheridan	(324,013)	(16,525)	(9,345)	(21,972)	(16,880)	(64,721)
Silver Bow	(2,010,705)	(102,546)	(243,496)	(490,855)	(951)	(837,849)
Stillwater	(507,416)	(25,878)	(37,711)	(56,301)	(9,762)	(129,652)
Sweet Grass	(269,781)	(13,759)	(23,819)	(35,842)	(9,295)	(82,715)
Teton	(424,844)	(21,667)	(37,900)	(48,601)	(13,300)	(121,468)
Toole	(396,986)	(20,246)	(17,721)	(25,516)	(22,027)	(85,510)
Treasure	(65,312)	(3,331)	(5,192)	(7,024)	(2,276)	(17,824)
Valley	(564,105)	(28,769)	(33,451)	(74,803)	(30,572)	(167,596)
Wheatland	(120,739)	(6,158)	(10,128)	(11,870)	(4,619)	(32,775)
Wibaux	(84,358)	(4,302)	(3,734)	(2,447)	(2,937)	(13,420)
Yellowstone	(9,397,613)	(479,278)	(734,705)	(1,283,004)	(563,248)	(3,060,235)
Total	(54,701,889)	(2,789,796)	(4,351,227)	(8,037,743)	(2,454,451)	(17,633,218)

VISITORS' REGISTER

HOUSE TAXATION

COMMITTEE

BILL NO. SB 368DATE March 28, 1989SPONSOR Sen. Tom Keating

NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
DOUG ABELIN	205 2ND AV. S.E. CUT BARK, MT	✓	
JANELLE FALLAN	HELENA	✓	
Arnold Ide	CENEX	✓	
Dennis Burr	MONTAX	✓	
W.W. Ballard	Balcon	X	

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITORS' REGISTER

HOUSE TAXATION

COMMITTEE

BILL NO. SB 379DATE March 28, 1989SPONSOR Sen. Hubert Abrams

NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
Marvin Barber	Mt. Assessors Assoc	X	
Ann Scott	Simms	X	
Steve Turkin	Mt Auto Dealers Assn		

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

HOUSE TAXATION

BILL NO. **SB 339**

DATE March 28, 1989

SPONSOR Sen. Delwyn Gage

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITORS' REGISTER

HOUSE TAXATION

COMMITTEE

BILL NO. HB 790

DATE March 28, 1989

SPONSOR Rep. Ben Cohen

NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
Valerie Larson	Farm Bureau		X
Janet Ellis	Helena	X	
Kim Wilke	Sierra Club	X	
Donna Burr	Mont-A-X		X
Jim Jensen	MEIC	X	
MARK Simonich	F.H. Stoltz Land + Lbr		X
KEITH OLSON	MT. Logging Assn		X
Paula (Ellison)	Plum Creek		X
Paul Jensen	Plum Cr.		X
Donald V. Barker	PYRAMID MOUNTAIN LUMBER		X
Jack Major	Sequoia Forest Industries		X
Don Allen	Mt. Wood Prod. Assoc		X

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

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

ROLL CALL VOTE

TAXATION

COMMITTEE

DATE March 28, 1989 BILL NO. HB 790

NUMBER _____

NAME	AYE	NAY
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	✓	

TALLY

Laffave John
Secretary

Dan Harrington
Chairman

MOTION: DO PASS. FAILED. VOTE REVERSED.

ROLL CALL VOTE

TAXATION

COMMITTEE

DATE March 28, 1989 BILL NO. HB 764

NUMBER _____

NAME	AYE	NAY
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	✓	

TALLY

LaRosa John
Secretary

10 8
Sam Hamby
Chairman

MOTION: DO PASS AS AMENDED. CARRIED.

ROLL CALL VOTE

TAXATION

COMMITTEE

DATE March 28, 1989 BILL NO. HB 125

NUMBER _____

NAME	AYE	NAY
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	✓	

TALLY

LaHara John
Secretary

Alan Harrington
Chairman

MOTION: DO PASS AS AMENDED. CARRIED.