MINUTES

MONTANA SENATE
51st LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By Chairman Bob Brown, on January 9, 1989, at 8:00 a.m.

ROLL CALL

Members Present: Chairman Brown, Vice Chairman Hager, Senator Bishop, Senator Crippen, Senator Eck, Senator Gage, Senator Halligan, Senator Harp, Senator Mazurek, Senator Norman, Senator Severson, Senator Walker

Members Excused: None

Members Absent: None

Staff Present: Jeff Martin, Legislative Council
Jill Rohyans, Committee Secretary

Announcements/Discussion: None

HEARING ON SENATE BILL 7

Presentation and Opening Statement by Sponsor: Senator Eck, District 40, opened the hearing by stating Senate Bill 7 deals with the two provisions for property tax relief for the elderly, one of which also includes low income people. Current law presently contains different definitions and application procedures. This bill conforms the definitions and makes one application procedure sufficient for both credits.

Senator Eck reviewed the bill, section by section. Page two includes new language which requires the County Treasurer to report the tax credits given at the local level to the Department of Revenue. Language on page three changes the primary dwelling requirement from ten months to six months. Pages five and six detail the application process which enables the state and county to use the same application which is sent to the state before March 1. Section 4, page 7, defines the county residential property tax relief which is Class 4. The new language includes a provision which includes the face value of all food stamps received in the definition of gross household income. Senator Eck

indicated there may be a potential problem with that provision which the committee may want to explore further. Page 9, subsection b, provides for the computation of gross household income. Section 5, page 10, deals with the residential property tax credit for the elderly. She felt the provision is very fair in that the average income of $12,000 - $18,000 will result in a substantial tax relief. However, she noted incomes up to $45,000 will also be affected to some degree. The bill makes it easier for a person to apply for tax relief and is a good effort on the part of the Department of Revenue.

List of Testifying Proponents and What Group they Represent:

Jeff Miller, Department of Revenue

List of Testifying Opponents and What Group They Represent:

None

Testimony:

Jeff Miller, Department of Revenue, said the bill is intended to simplify and coordinate low income tax relief now available for two different programs. Under current law, property tax relief is available for low income individuals whereas the income tax section is only available to the elderly. In 1987, 14,000 people applied and approximately $3.2 million was granted in income tax relief. Of that amount, approximately 9700 were homeowners, who would be directly affected by the coordination of the two programs.

Coordination is allowed in SB 7 by providing a uniform definition of gross household income. The bill also provides the county treasurers and the state to coordinate tax credit information so the taxpayer does not have to file his receipts with the 2EC form. It does require that an elderly person will have to file his/her income tax return before March 1, if his application on the income tax form is to be appropriate in applying for property tax relief. He felt the bill makes it much easier for people to apply for the tax credits and asked the committee to support the bill.

Opponents: None

Questions From Committee Members:

Senator Crippen wondered if the March 1 deadline for filing personal income tax would be onerous to some people, especially those applying for tax credit for the first time.

Mr. Miller stated that even if they missed the deadline, they would be eligible under the income tax provision, but would have to file by March 1 to receive the property tax credit. He said the Department would try to mount an educational campaign.

Senator Mazurek asked why the March 1 deadline is critical to the property tax section.

Mr. Morrison said the County Treasurers have timelines for processing property tax information. The March 1 deadline is necessary to computations for the rest of the year.

Senator Gage asked if we need a fiscal note.

Jeff Miller replied that the Department is in better shape to handle this procedure than ever before with the automation they have. It will also be easier for County Treasurers to process the income and property tax information using this mechanism. He didn't feel there would be much of a fiscal impact.

Closing by Sponsor: Senator Eck closed.

HEARING ON SENATE BILL 50

Presentation and Opening Statement by Sponsor: Senator Eck, District 40, sponsor of the bill, said the bill provides for prorated refunds on personal property moved out of state. She said the committee has dealt with this problem before, and now an Attorney General's opinion has said we are not dealing with this fairly. Presently, a person who moves property into the state in July pays one half of year taxes. However, those persons who have property in the state January 1 and move it out July 1 have no recourse for refund. This bill attempts to provide a way to remedy the disparity.

List of Testifying Proponents and What Group they Represent:

Ken Morrison, Department of Revenue
Gordon Morris, Montana Association of Counties

List of Testifying Opponents and What Group They Represent:

None

Testimony:

Ken Morrison, Department of Revenue, said they suggested this legislation to the Revenue Oversight Committee, because of a 1988 court decision re Rocky Mountain Helicopters vs Lincoln County and the Department of Revenue. The Judge's decision was based on the Department prorating for some property, but not for some others. The approach is unconstitutional, and taxes had to be refunded to Rocky Mountain Helicopter. Mr. Morrison quoted the decision on page 14 (Exhibit 1). At this point, there is a court decision which says "prorate" and a statute which says "don't prorate". Therefore, this bill was requested, which attempts to do what the Judge directed. The Co. have expressed concern about the situation also.

Gordon Morris, said his organization was aware of the helicopter decision and worked with the Department in anticipation of this bill. He felt the refund provision in 15-16-601 MCA was overlooked and urged the committee to coordinate SB 50 with that section of the codes. That puts the commissioners in the position of authorizing the refunds paid. He felt there is one other problem to which he sees no solution. Property values are certified by the Department, and there values would have to be recertified every time a refund was authorized.

Opponents: None

Questions From Committee Members:

Senator Crippen asked Mr. Morrison if there were any problems coordinating with 15-16-601.

Mr. Morrison said he saw none.

Senator Crippen asked who has the burden of proof on tax situs in another state.

Mr. Morrison said the burden of proof is with the taxpayer.

Senator Gage wondered if a summary of property movement in and out of the state (example - drilling rig) could be submitted at year end.

Mr. Morrison said that should work well.

Gordon Morris said the problem is not easily solved - it is a major problem and will need some hard work to solve.

Closing by Sponsor: Senator Eck closed.

EXECUTIVE ACTION ON SENATE BILL 7

Discussion: The committee asked Cort Harrington, representing the County Treasurers of Montana, to contact as many Treasurers as possible to see how they would be able to retrieve the property tax information needed to submit to the Department.

Amendments and Votes: None

Recommendation and Vote: None

ADJOURNMENT

Adjournment At: 10:00 a.m.

Bob Brown
SENATOR BOB BROWN, Chairman

BB/jdr

min109jr.sr

ROLL CALL

TAXATION COMMITTEE

51st LEGISLATIVE SESSION -- 1989 Date 1/9/89

NAME	PRESENT	ABSENT	EXCUSED
SENATOR BROWN	X		
SENATOR BISHOP	X		
SENATOR CRIPPEN	X		
SENATOR ECK	X		
SENATOR GAGE	X		
SENATOR HAGER	X		
SENATOR HALLIGAN	X		
SENATOR HARP	X		
SENATOR MAZUREK	X		
SENATOR NORMAN	X		
SENATOR SEVERSON	X		
SENATOR WALKER	X		

Each day attach to minutes.

#1

SENATE TAXATION 87-125 (LS)
EXHIBIT NO. 1
DATE 1/9/89
BILL NO. SB 54

MONTANA FIRST JUDICIAL DISTRICT COURT

LEWIS AND CLARK COUNTY

ROCKY MOUNTAIN HELICOPTERS, INC., a Utah corporation,

Plaintiff,

- vs -

LINCOLN COUNTY, and THE DEPARTMENT OF REVENUE OF THE STATE OF MONTANA,

Defendants.

Cause No. ADV-87-618

OPINION AND ORDER RE MOTION TO DISMISS AND MOTION FOR SUMMARY JUDGMENT

PRELIMINARY

On June 15, 1987, Plaintiff filed a complaint in this Court seeking a declaratory judgment pursuant to Section 15-1-406, MCA, on the issue of whether Sections 15-24-303 and -304, MCA (1985) were unconstitutional as an undue burden on interstate commerce. Defendant Department of Revenue (DOR) filed a motion to dismiss and supporting brief August 10, 1987. Plaintiff filed a brief opposing the motion to dismiss, DOR filed its

answer brief, and oral argument was heard on the motion November 10, 1987. At that time, the Court addressed counsel about converting the motion to dismiss to a motion for summary judgment. A briefing schedule was established for the summary judgment motion and oral argument on the motion was set for February 19, 1988. Briefs have been submitted, oral argument was heard February 19, and the matter is now submitted for decision.

FACTS

Plaintiff operates commercial aircraft in a multi-state area from its principal place of business in Provo, Utah. One of Plaintiff's aircraft, a 1980 Bell helicopter, was used for logging operations in Lincoln County in late 1986 and the first half of 1987. In November 1986, Bryan J. Burr, the Director for the Heavy Lift Division of Rocky Mountain Helicopters, Inc. traveled to Libby, Montana to meet with members of the Lincoln County Tax Assessors Office to determine the personal property tax implications for operating the helicopter in Lincoln County from November 1986 through the first part of 1987. Specifically, Mr. Burr questioned the county tax officials about their interpretation of Section 15-24-303, MCA.[1] Plaintiff was aware of DOR's

[1] 15-24-303. Proration of tax on personal property. If such personal property is brought or driven or comes into any county before the assessment date, the tax shall be the full amount of the tax computed as provided above, but if brought, driven, or coming into the county after the assessment date, the tax shall be prorated according to the ratio which the number of months the property has its taxable situs in the county bears to the total number of months in said year.

interpretation of the statute whereby a full year's tax would be imposed on personal property located in the county on January 1, the assessment date, whereas property located in the county after January 1 would be prorated for the time actually spent in the county. Mr. Burr was assured by Mary Eldridge, the County Assessor, that Plaintiff's helicopter would be prorated regardless of whether it was in Lincoln County on January 1, and that there was no need to remove the helicopter on that date to obtain a prorated tax. Consequently, the helicopter remained in Lincoln County from November 1986 until July 1987.

On or about January 27, 1987, Plaintiff received from Defendar Lincoln County a personal property tax notice on the helicopter in the amount of $7,253.72, based on a proration of the personal property tax for the first four months of 1987. On or about March 16, 1987, Plaintiff tendered payment of $7,253.72. On or about March 20, 1987, Defendant Lincoln County returned the uncashed check to Plaintiff along with a revised assessment for the 1987 tax of $21,763.49, representing a full year's tax on the helicopter. The reassessment notice stated that payment was due no later than thirty days from the date of notice, which was dated "3/19/87." On April 20, 1987, Plaintiff mailed a check for $21,763.49 to the Lincoln County Treasurer, accompanied by a letter stating that the tax obligation was being paid under protest, the basis of the protest being the unconstitutionality of Section 15-24-303, MCA, and the misrepresentation by county

officials of their willingness to prorate the tax. On June 15, 1987, Plaintiff filed its complaint seeking a declaratory judgment that Sections 15-24-303 and-304, MCA (1985) are unconstitutional in that they permit double taxation of personal property and discriminate against and place an undue burden on interstate commerce by imposing an unapportioned personal property tax on property located in the State on January 1 (the assessment date). Plaintiff also sought a refund of the allegedly unconstitutionally imposed tax, or in the alternative, a refund based on a proration for the number of months the helicopter was in Montana.

Defendant DOR initially filed a motion to dismiss on the grounds the Court had no jurisdiction to hear the matter since

1) Plaintiff had not paid the reassessment tax when due;

2) Plaintiff has an adequate remedy at law for recovery of the tax under Sections 15-16-601 and-613, MCA (1987);

3) Plaintiff's helicopter remained in Montana continuously from November 1986 until July 1987, and so was not actually subject to double taxation.

In its brief opposing Plaintiff's motion for summary judgment, DOR again requested the Court to dismiss the complaint.

OPINION

Summary judgment is proper where the record discloses no genuine issue of material fact, and the moving party is entitled to judgment as a matter of law. Rule 56(c), M.R.Civ.P. The

initial burden of proof is on the moving party to establish that there are no genuine issues of material fact, and once that burden is met, the burden shifts to the party opposing the motion to present material facts in dispute. Westmont Tractor Co. v. Continental I, Inc., 731 P.2d 327, 330, 43 St.Rep. 2380, 2384 (Mont. 1986).

The only material fact disputed by DOR is that it did not rely on Sections 15-24-303 and -304, in assessing the ad valorem tax on Plaintiff's helicopter. However, the Court finds no merit in this contention. DOR's Exhibit C, the reassessment notice dated March 19, 1987 and signed by Mary J. Eldridge states the reason for the reassessment as "could not pro-rate - had to revise assessment for full year - M.C.A. 15-24-303." The Court therefore finds no genuine issue of material fact has been established by Defendant and the case may be decided as a matter of law.

DOR initially argues this Court lacks subject matter jurisdiction to hear the declaratory judgment issue since Section 15-1-406(3 MCA, provides taxes must be paid when due as a condition to bringing an action for declaratory judgment, and Plaintiff did not pay its taxes when due. The record shows the reassessment notice informed Plaintiff its tax payment was due thirty days from the date of the notice. The notice was dated "3-19-87." Thirty days from March 19, 1987 is April 19, 1987, which was a Sunday. Therefore, the final day the tax payment became due was Monday, April 20, 1987. Section 1-1-307, MCA. On that

day, Plaintiff mailed a cover letter and check in the amount of $21,763.49. DOR does not dispute the payment was mailed April 20, rather, it argues that the payment was not received until April 22, two days later, and that the untimely receipt of the payment bars Plaintiff from bringing this action. Both parties have cited 40 Op. Att'y Gen. 45 (1983) which advised that the timely payment of property taxes was determined by the postmark on the mailed envelope. The Court finds no reason to overturn the well-reasoned and well-settled rule of law that "a lawful tender or offer of payment of taxes is equivalent to actual payment." 40 Op. Att'y Gen. at 47. The Court holds Plaintiff made timely tender of payment on April 20, 1987 and therefore has standing to bring an action under Section 15-1-406, MCA.

The first argument raised by Plaintiff in support of its motion for summary judgment is that the doctrine of equitable estoppel should be applied to Defendants based on the misrepresentations made as to the interpretation of Section 15-24-303, MCA. Plaintiff argues it relied to its detriment on the assurances of the Lincoln County Assessor that the tax on its helicopter would be prorated, even if the helicopter was in Lincoln County on January 1. Plaintiff admits its company personnel were aware of the DOR's interpretation of that statute to mean that personal property located in the county on January 1 would be taxed for a full year, without any possibility of proration.

There are six elements necessary to make out a case for equitable estoppel:

1. There must be conduct - acts, language or silence - amounting to a representation or a concealment of facts;

2. These facts must be known to the party estopped at the time of the party's conduct, or at least the circumstances must be such that knowledge of the facts is necessarily imputed to him;

3. The truth concerning these facts must be unknown to the other party claiming the benefit of estoppel, at the time when it was acted upon;

4. The conduct must be done with the intention, or at least with the expectation, that it will be acted upon by the other party;

5. The conduct must be relied upon by the other party, and thus relying, the other party must be led to act upon it;

6. The other party must in fact act upon it in such a manner as to change positions for the worse.

Sampson v. Broadway Yellow Cab, 735 P.2d 298, 300, 44 St.Rep. 649, 652 (Mont. 1987); City of Billings v. Pierce Packing Co., 117 Mont. 255, 266, 161 P.2d 636, 641 (1945). As a general rule, equitable estoppel is applied to governmental entities only with great caution and in exceptional circumstances. Town of Boulder v. Bullock, 632 P.2d 716, 719, 38 St.Rep. 1344, 1348 (Mont. 1981); Employment Division v. Western Graphics Corp., 710 P.2d 788, 790 (Or.App. 1985). Each case for estoppel must be judged upon its own set of facts. State ex rel. Barker v.

Stevensville, 164 Mont. 375, 381, 523 P.2d 1388, 1391 (1974).

The facts of the case do not warrant departure from the general rule. The misunderstanding or misstatement of Section 15-24-303, MCA, by the Lincoln County Assessor, such misstatement being in contradiction of the plain words of the statute and Plaintiff's knowledge of DOR's interpretation of that statute, does not meet the test of estoppel elements 2 and 3. It has not been clearly demonstrated to the Court that the Lincoln County Assessor knew she was misrepresenting the interpretation of the statute, or that Plaintiff did not know the truth of DOR's interpretation of it. The Court holds the facts of this case do not warrant the application of the doctrine of equitable estoppel against Defendants Lincoln County and DOR.

The second issue raised by Plaintiff is whether Sections 15-24-303 and -304, MCA, are illegal and unconstitutional under the federal and Montana Constitutions. Specifically, Plaintiff argues the statutes violate the commerce clause, U.S. Const. Art. I, § 8, cl. 3, and the right to equal protection and due process, U.S. Const. amend. XIV; Mont. Const. Art. II, §§ 4 and 17. The basis for Plaintiff's argument that the statutes are unconstitutional is that they impose an ad valorem property tax on migratory personal property without fairly apportioning the tax, that they expose the property to the risk of double taxation, and that they deny equal protection by creating an arbitrary classification without any reasonable basis for doing s

In Complete Auto Transit, Inc. v. Brady, 430 U.S. 274, 279 (1977), the United States Supreme Court listed four elements which a tax statute must meet in order to be upheld under the commerce clause:

1. the tax must have a substantial nexus with the taxing state;
2. the tax must be fairly apportioned;
3. the tax must not discriminate against interstate commerce; and
4. the tax must fairly relate to the services provided by the state.

Plaintiff argues that the second and third elements are not met by Sections 15-24-303 and -304, MCA. Plaintiff contends Section 15-24-303 does not fairly apportion the tax since it imposes a full year's tax if property is in the State on one day of the year, yet allows proration of that tax the other 364 days of the year. The taxing statute burdens interstate commerce because only migratory property which is in the state January 1 and subsequently moved to another state during the year will be subject to taxation in more than one state, a tax burden to which solely intrastate property is not exposed. Finally, the statute violates equal protection provisions since it creates two classes of personal property (that which cannot be prorated and that which can) without any reasonable grounds for the distinction.

Plaintiff concedes that a state may tax property engaged

in interstate commerce when that property is within the taxing state. U.S. Transmission Systems, Inc. v. Board of Assessment, 715 P.2d 1249, 1259 (Colo. 1986), citing Western Livestock v. Bureau of Revenue, 303 U.S. 250, 254-255 (1938). However, the tax must be fairly apportioned to its use within the taxing state. Id. In other words, there must be "'a rational relationship between the income attributed to the State and the intrastate values of the enterprise.'" Exxon Corp. v. Wisc. Dept. of Rev., 447 U.S. 207, 219-220 (1980), quoting Mobil Oil Corp. v. Commissioner of Taxes, 445 U.S. 425, 437 (1980). Where the tax is "out of all appropriate proportion to the business transacted" in the state, there is no fair apportionment. Container Corp. v. Franchise Tax Board, 463 U.S. 159, 181 (1983). In this case, where the State of Montana imposes a flat tax on the full value of migratory personal property located in the State on January 1 without any regard to the amount of time the property is in the State, there appears to be no relationship between the tax and the property taxed. The complete lack of any rational relationshp does not approach even a minimal level of fair apportionment.

The legislature has the right to make reasonable classifications of property for tax purposes. Peter Kiewit Sons' Co. v. State Board of Equalization, 161 Mont. 140, 149, 505 P.2d 102, 107(1973). " A classification for tax purposes is not illegal merely because it is discriminatory." Hardin Auto

Co. v. Alley, 149 Mont. 1, 4, 422 P.2d 346, 347 (1967). Where the classification is made by reference to a date, "the inevitable result is that the law 'classifies' persons by virtue of those who qualify and those who do not." Gale v. Department of Revenue, 646 P.2d 27, 31 (Ore.1982). To meet a challenge to equal protection, a statute which creates different classifications must satisfy three requirements:

1. the statute must apply alike to all persons within a designated class;

2. there must be reasonable grounds for distinguishing those who fall within the class and those who do not; and

3. the disparity in treatment must be germane to the object of the law in which it appears.

United Parcel Service, Inc. v. State, Department of Revenue, 687 P.2d 186, 194 (Wash. 1984).

There appear to be no reasonable grounds for distinguishing between migratory personal property located in the State on January 1, and the same type of property located in the State on any other day of the year.

A review of the legislative history of Section 15-24-303, MCA, shows that the law was amended in 1977 in response to concerns from the State's cattle industry over the problem of double taxation on migratory cattle. See, Minutes of the House Taxation Committee, H.B. 755, February 15, 1977 and Minutes of the Senate Taxation Committee, H.B. 755, March 12, 1977. The intent of H.B. 755 was apparently "to clean up assessment of the stock

belonging to a fellow who sells his cattle by January 1." Minutes of the House Taxation Committee, February 15, 1977, page 2. What is not clear from a review of the legislative history is that the legislature intended to create a class of property which could only be taxed at its full value on January 1, without any prospect of apportionment, the interpretation urged by Defendant DOR. If anything, the minutes of the taxation committees indicate the amendment was needed in order to correct past unreasonable assessment procedures. That the 1977 Legislature did not consider tax implications like the one now before the Court is evident from the lobbying of the logging industry which led to the ameliorative legislation contained in Sections 15-16-613 and 15-24-304, MCA (1987).

The problem is not, as Defendants argue, whether the State can set an assessment date for the purpose of determining taxable situs; rather it is whether properties having an admitted taxable situs in the State are treated equally. This is obviously not the case here. As Plaintiff points out, where a helicopter is brought into the State on or before January 1, but leaves the State January 2, a full year's tax is imposed while a helicopter brought in January 2, and taken out January 3 only pays a tax based on 1/12 of a year.

Finally, Plaintiff contends Section 15-24-303, MCA, subjects interstate property to the possibility of a multiple tax burden, where property remaining in the State would not be exposed to

the same. If a State's taxing scheme "subjects interstate commerce to a risk of multiple tax burdens, to which strictly local commerce is not exposed," the scheme is discriminatory under the commerce clause. National Can Corp. v. State, Department of Revenue, 732 P.2d 134, 137 (Wash. 1986). "A taxpayer resisting an ad valorem tax on personal property based on an unapportioned assessment does not have the burden of showing that other states have actually imposed a tax on such property." Flying Tiger Line v. County of Los Angeles, 333 P.2d 323, 326 (Cal. 1958). It is sufficient for the taxpayer to demonstrate that it could be taxed by another state. Central Railroad Co. of Pennsylvania v. Commonwealth, 370 U.S. 607, 617 (1962). The affidavit of Bryan J. Burr, director of the Heavy Lift Division of Rocky Mountain Helicopters, Inc., stated that the company's principal place of business was Provo, Utah, and that the helicopter was maintenanced there. He also stated the company operated in a multi-state area and that the helicopter in question had operated in Oregon on another logging project in 1987. Since every state has the constitutional authority to tax property within its boundaries, there is the possibility of multiple taxation to Plaintiff since it operates a multi-state helicopter business and in fact operated in more than one state in 1987.

In 1987, the Montana Legislature amended Section 15-24-304, MCA, to allow for a prorated fee in lieu of tax on aircraft. However, this section applies only to taxable years subsequent

to December 31, 1987, and so does not provide any relief to Plaintiff for tax year 1987. Defendants argue that Plaintiff has an adequate remedy under Section 15-16-613,MCA, also enacted in 1987, for a refund of tax paid in another state. Section 15-16-613 allows a refund upon proof that a tax was paid in another state; however, that refund may not exceed the tax paid in Montana on the same property for the same period of time. Plaintiff contends Section 15-16-613 is not a proper remedy on two grounds. First, since the refund scheme is based upon another jurisdiction's tax assessment rather than initially apportioning the tax on a prorated basis, the refund statute does not cure the lack of apportionment. Second, the refund scheme itself denies equal protection by creating disparate tax treatment between January 1 property owners and prorata property owners, and the refund statute violates the commerce clause by not fully refunding the tax on January 1 property assessed for a full year.

Since, for the reasons set forth above, the Court finds Section 15-24-303, MCA, insofar as that statute does not provide for a prorated tax on migratory personal property located in the State on January 1, does not meet the fair apportionment test required to uphold a taxing statute's constitutionality under the commerce clause, the Court holds that the lack of apportionment is not cured by the refund scheme of Section 15-16-613, MCA. Defendants are hereby ordered to prorate

Plaintiff's personal property tax on the 1980 Bell helicopter according to a ratio that reflects the number of months in 1987 that the helicopter had a taxable situs in Montana, and to refund the amount of tax for the months the helicopter was not located in Montana. Plaintiff is also awarded its costs of suit pursuant to Sections 25-8-311, 25-10-201, 25-10-702, and 25-10-703, MCA. Interest on the amount refunded to Plaintiff shall be calculated at 10% per annum from the date of this order, pursuant to Sections 25-9-204 and 25-9-205, MCA.

IT IS SO ORDERED.

DATED this 7th day of April, 1988.

DISTRICT JUDGE

pc: Patrick D. Dougherty
Michael Garrity
Scott B. Spencer

DATE _____, 1989

COMMITTEE ON TAXATION

VISITORS' REGISTER

NAME (PLEASE PRINT)	REPRESENTING	BILL #	Check One	
			Support	Oppose
Jean Toole	CPI	750		
Jeff Miller	Mt. Dept of Rev.	S.B.	7	
Gordon Morris	MACo.	SB 50		
Ken Morrison	DOR	11	✓	
Carl Harrington	County Treasurers	SB 7 & 50		