

MINUTES

MONTANA SENATE
51st LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By Senator Bob Brown, Chairman, on March 22,
1989, at 8:00 a.m.

ROLL CALL

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

Members Excused: None

Members Absent: None

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

Announcements/Discussion: None

HEARING ON SENATE BILL 468

Presentation and Opening Statement by Sponsor:

Senator Harp, District 4, sponsor, said the bill has been on hold for about six weeks. It was brought to the attention of the committee that interest derived from certain areas of investment of the coal severance tax needed to be funneled into the general fund or the foundation program. This has been done in previous years. However, the bill deals with more than just certain segments of the coal severance tax revenue and how we spend those monies in Montana. The bill is also a response to the Loble decision and school funding. The bill does not entirely solve the problems but provides a vehicle from which to work. The bill is basically a combination of revenue resources including income taxes, coal severance, and property taxes. The intention is to equalize school funding through an evenly spread balance of the three funding sources.

The bill also changes the allocation of the money from income tax and corporate tax. The percentages that go to school equalization are changed and increased. The bill also continues the 10% surcharge which sunsetted in December, 1988.

Senator Harp said he is attempting to change the allocation in six areas of the coal severance tax fund: alternative energy, local impact, educational trust, county planning, renewable resources, and park acquisition. If all the money from these accounts is diverted to schools it would amount to \$19 million. The programs are not repealed, the funds are diverted for a two year period only. All the interest income and 100% of the educational trust would also go into public school funding which would amount to a total of \$37.2 million for the biennium.

Senator Harp said the coal counties will express concern about local impact money and road maintenance. Senator Harp pledged his assistance in locating alternate funding sources for these counties. He said these counties need to look closely at what impact there will be if the school equalization is based solely on property taxes. He urged everyone to look at the big picture.

List of Testifying Proponents and What Group they Represent:

Bruce Moerer, Montana School Boards Association

List of Testifying Opponents and What Group They Represent:

Hershel Robbins, Association of Oil, Gas and Coal Companies

Dennis Burr, Montana Taxpayers Association

James T. Mockler, Executive Director, Montana Coal Council

Janet Ellis, Montana Audubon

Senator Cecil Weeding, District 14, Rosebud and Treasure Counties

Jerome Anderson, Shell Western Exploration

Representative Marion Hanson, District 100

Leo Barry, Entech, a subsidiary of Montana Power
Representative Roger Knapp, Rosebud and Treasure Counties

Representative Robert Clark, District 31

Beth O'Halloran, Montana Federation of Teachers

Senator Dorothy Eck, District

Forest Boles, President, Montana Chamber of Commerce

Speaker Wishing To Present Neutral Testimony:

Ted Neuman, School District #1, Great Falls

Testimony:

Bruce Moerer, Montana School Boards Association, said he is not sure there is sufficient money in the bill, given the state SB 203 is in, to equalize. He said it is a step in the right direction and a compromise approach.

Opponents:

Hershel Robbins, Association of Oil, Gas and Coal Companies, presented his testimony in opposition to the bill (Exhibit #1).

Dennis Burr, Montana Taxpayers Association, said this bill does not take the proper approach. Montana currently has the highest property tax rates in the nation and this increases the state property tax from 45 mills to 75 mills. We also have the highest marginal income rate in the nation once the 10% surtax is included and this bill continues the surtax for at least another two years. The property tax base is decreasing in Montana which is one of the problems in trying to continue funding for education through this funding source. If 75 mills were enough to equalize in this biennium, it will be more in the next biennium. Overworking the system is causing property to leave the state and the property tax base to decrease every year. If the surcharge is imposed again, the withholding will have to be doubled.

Mr. Burr pointed out the eastern coal and oil counties have lower levies than other counties in the state. One of the reasons is because they contain property that is taxed at higher rates. We tax 100% of the net proceeds for oil and gas and 45% of the gross proceeds of coal. The state takes a very large amount and, as a result, those counties have lower local mill levies. In urban areas we tax 3 or 4 or 5% of the market value of property, therefore, higher local levies are needed to raise the necessary revenue through property taxes for local government. He said if we are going to work the property taxes harder than ever we had better look at classification system reform at the same.

James T. Mockler, Executive Director, Montana Coal Council, presented proposed amendments to the bill (Exhibit #2). Mr. Mockler said the amendments lower the coal

severance tax by 1.35%. The coal severance tax is not a property tax, but a gross receipts tax. The minerals industry is the only industry in Montana which pays gross receipts and, therefore, they pay considerably more than anyone else. He said they would also pay the 30 mill increase if the bill passes.

Mr. Mockler also presented a proposed amendment to reinstate the Coal Board (Exhibit #3). One of the big selling points when the severance tax was passed was that \$25 million would be put into a fund for coal area highways. There was some money spent on the Forsyth road but the bulk of the \$25 million has basically disappeared and Mr. Mockler said he has never been able to find out where it went. Reinstating the Coal Board would allow them to build the Decker road and fund the drug task force.

Janet Ellis, Montana Audubon, expressed concern about the effect the bill would have on parks and park acquisition. Currently the only money keeping Montana parks open is the coal tax trust money. The tourist industry is the fastest growing industry in the state and yet we rank 48th in the nation in total operating budgets of state parks.

Senator Cecil Weeding, District 14, Rosebud and Treasure Counties, said he represents areas whose roads are highly impacted by the coal and oil industry. He said the counties cannot afford to build road for the coal companies and requested the local impact provisions be retained in the bill.

Jerome Anderson, Shell Western Exploration, presented the committee with net proceeds tax table as it applies to Shell (Exhibit #4). He said they produce approximately 30% of the crude oil in the state out of operations in Fallon, Dawson, and Mineral counties. If the bill is to be passed by the committee, Mr. Anderson asked that it be amended to reduce severance taxes to ameliorate the increase in the net proceeds taxes. The 30 mill increase in the bill is equivalent to approximately 40% of the severance taxes Shell pays. A reduction from 5% to 3% would correct the problem. He pointed out increasing the net proceeds tax to a significant degree will have a detrimental effect on expansion of infield operations of oil companies in the state.

Representative Marion Hanson, District 100, representing counties in eastern Montana, said the rural roads need improvements due to the oil traffic. She said the Coal

Board Impact Fund is very important to those impacted counties and should be left alone. She noted the counties where there is significant production have generated a great deal of money for the entire state and they need the impact monies to maintain their roads and bridges.

Leo Barry, Entech, said equalization cannot be balanced solely on property tax. He said they support the first amendment proposed by Mr. Mockler. Due to the "window of opportunity" put in place four years ago, the market has responded dramatically and coal production is at a record high. The impact of the 30 mill raise in this bill would equal a raise in the coal severance tax of 1.35%. He said Mr. Mockler's amendment create a level playing field and allow the industry to continue to compete. He pointed out this would only effect the tax paid on gross proceeds and the other personal property tax would be subject to the additional 30 mills.

Representative Knapp, Rosebud and Treasure Counties, said the coal impact fund is very important to his area. He contended the legislature has to quit robbing funds to make budget ends meet. This is a short term fix for the state which will have long range impact on the counties and ultimately cost the state more.

Representative Robert Clark, District 31, said this bill is not the way to balance the budget. He said there is a new mine planned to open shortly in his district which will create 125 new jobs. Yellowstone and Musselshell Counties will both be impacted by this new development and will need the impact monies to deal with the problems associated with the mine and transportation needs. He pointed out the drug enforcement is a critically important program and would be crippled without its funding.

Beth O'Halloran, Montana Federation of Teachers, expressed opposition to the bill.

Senator Dorothy Eck, Bozeman, expressed opposition to the bill for the aforementioned reasons. She said she was especially concerned about the cut in funds to park development as well as other special funds which are being cut. She felt 75 mills is not enough to equalize schools and doubted that the 100 mills being proposed by the House will be enough either. The 100 mills would still mean \$85 million must be found from the general fund and this bill would require another \$50 million. She said the committee needs to be addressing

a comprehensive tax reform measure rather than raiding the small funds and trying for the short term solution which will just cause larger funding problems in years to come.

Forest Boles, President, Montana Chamber of Commerce, expressed his opposition to an extension of the surcharge.

Neutral Speaker:

Ted Neuman, School District #1, Great Falls, said a tax mix makes sense in reaching a middle ground for education. He felt the bill addresses this fairly well. Some changes are needed, he felt, but he generally supports the concept of the bill as it broad based.

Questions from Committee Members:

Senator Gage was absent during most of the hearing due to his presenting a bill in another committee. He asked several questions which were of an informational nature and had been answered by testimony during the hearing.

Closing by Sponsor: Senator Harp closed.

EXECUTIVE SESSION

DISPOSITION OF SENATE BILL 459

Discussion: See following

Amendments and Votes:

Senator Walker MOVED to amend the bill by changing the rate on pages 16 to 32.3% and striking Section 8 from subsection 2 to the end of Section 8.

Senator Mazurek asked if this change included the self employment tax or was limited strictly to federal tax liability on income earned not including self-employment and other similar taxes.

Mr. Holland assumed it was excluded, but admitted it was not well defined.

Senator Gage said he felt the two were different but indicated the distinction needed to be clarified.

Steve Bender, DOR, said the Department has done an analysis of the bill and SB 307 and determined the outcome of either bill will be essentially the same. There is an effective marginal rate at the top end of 9%. He said there are approximately 40,000 to 50,000 Montana taxpayers who are paying federal taxes that are not required to pay state under this proposal.

Senator Crippen noted that in SB 463 a large number of low income taxpayers will be dropped from the tax rolls. He felt it is imperative to make sure that the low income people are dropped if the sales tax proposal continues.

The motion to amend the bill CARRIED unanimously.

Recommendation and Vote:

Senator Severson MOVED SB 459 Be Tabled. The motion CARRIED on a roll call vote (Exhibit #5).

DISPOSITION OF SENATE BILL 468

Discussion: See following

Amendments and Votes:

Senator Eck MOVED the mills be increased from 75 to 100.

Recommendation and Vote:

Senator Crippen made a SUBSTITUTE MOTION that SB 468 Be Tabled. He said he didn't think any action should be taken on the bills left before the committee until they take a look at the sales tax proposal which is going to be presented. He felt a better decision could be made when all the revenue bills can be reviewed in relation to each other.

Senator Brown expressed concern about the approaching transmittal deadline for revenue bills and the fact that we may be looking at a special session if some action is not taken soon.

Senator Harp said SB 468 does not compete with the sales tax. The sales tax would not take effect for two years and SB 468 would help with the interim period funding.

Senator Crippen said the administration does not seem to feel that they need the surtax to balance the budget. He said we may still need this bill, however, but felt we should wait until Monday to see what is going to happen on the floor.

Senator Mazurek said if we are going to work seriously on the bill there are amendments that need to be considered regarding the bonding mechanism, park funding, etc.

Senator Brown suggested we meet on adjournment and also an hour early in the morning which gives the members of the committee time to prepare the amendments they feel need to be added to the bill.

ADJOURNMENT

Adjournment At: 10:00 a.m.



SENATOR BOB BROWN, Chairman

BB/jdr

MIN322.jdr

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.

TESTIMONY IN OPPOSITION TO SENATE BILL 468
SENATE TAXATION COMMITTEE HEARING
ROOM 413-415, STATE CAPITOL
WEDNESDAY, MARCH 22, 1989

FOR THE RECORD, MY NAME IS HERSHEL ROBBINS AND I REPRESENT THE ASSOCIATION OF OIL, GAS AND COAL COUNTIES.

I SPEAK TODAY IN OPPOSITION TO SENATE BILL 468 WHICH ONCE AGAIN SEEKS TO ELIMINATE THE COAL SEVERANCE TAX ALLOCATION TO THE LOCAL IMPACT ACCOUNT BECAUSE THE TAXPAYING RESIDENTS OF THE COUNTIES I REPRESENT MUST MAKE UP THIS LOSS OF REVENUE.

I STRONGLY OPPOSE THIS TACTIC OF ATTEMPTING TO REMOVE THE COAL BOARD FUNDS AND PLACE THEM IN THE SCHOOL FOUNDATION PROGRAM AS A MEANS OF SATISFYING THE COURT DECISION TO EQUALIZE SCHOOL FUNDING ON A STATEWIDE BASIS. THE SIX MILLION PLUS DOLLARS THAT WOULD BE REALIZED FROM THIS ILL CONCEIVED ACT OVER THE NEXT BIENNIUM WOULD HAVE A NEGLIGIBLE EFFECT ON EDUCATION'S NEEDS. FOR EXAMPLE, EDUCATION IN THE STATE OF MONTANA HAS BENEFITED FROM COAL TAX REVENUES OVER THE PAST 13 YEARS TO THE TUNE OF SOME 180 MILLION DOLLARS AND HERE WE ARE TODAY STILL TRYING TO FUND EDUCATION WITH A STOPGAP BAND-AID APPROACH. THE COAL BOARD CERTAINLY SUPPORTS EDUCATION AS SHOWN BY ITS RECORD OF 25 MILLION DOLLARS IN GRANTS AND ALMOST SEVEN MILLION IN REVERSIONS TO THE EDUCATION TRUST.

JUST LAST MONTH I APPEARED BEFORE THE SENATE NATURAL RESOURCES COMMITTEE TO OPPOSE SENATE BILL 224 AND SENATE BILL 238 WHICH ATTEMPTED TO DO EXACTLY WHAT THIS BILL IS TRYING TO ACCOMPLISH - TO DE-EARMARK COAL SEVERANCE TAX FUNDS AND REMOVE THE COAL BOARD PROGRAM. TWENTY THREE OPPONENTS TESTIFIED IN OPPOSITION TO SB 224 WITH NO PROPONENTS. THE COMMITTEE VOTED 8 TO 4 TO SEND OUT AN ADVERSE COMMITTEE REPORT WHICH THE SENATE CONCURRED IN BY A 32-11 MARGIN. SB 238 SUFFERED A SIMILAR WELL DESERVED FATE WITH A 10-1 ADVERSE REPORT FROM THE COMMITTEE AND A 22-6 VOTE IN THE SENATE. THE WILL OF THE SENATE HAS ALREADY BEEN RECORDED IN STRONG OPPOSITION TO THIS MEANS OF ATTEMPTING TO REMOVE THE COAL IMPACT FUNDS.

JUST LAST SESSION THE LEGISLATURE DIPPED INTO THE EDUCATION TRUST FUND TO HELP BALANCE THE STATE BUDGET AND WE ARE FACED WITH A FUNDING CRISIS AGAIN THIS SESSION. SURELY, THAT LESSON OF ROBBING ACCOUNTS TO SOLVE LONG RANGE PROBLEMS DOES NOT WORK AND THIS MEASURE IS ANOTHER EXAMPLE OF THAT APPROACH.

I URGE THIS COMMITTEE TO REJECT SENATE BILL 468. THANK YOU.

Montana Coal Council
Amendments to
SB 468

TAXATION
2 P.1
3/22/80
5/14/80

Amendment #1:

Page 1: Following: line 11
Insert: "PROVIDING A REDUCTION IN COAL SEVERANCE TAX;"

Page 1: In line 13
Following: "15-30-108,"
Insert: "15-35-103,"

Page 7: Following: line 13
Insert: New Section 5. as follows:

Section 5. Section 15-35-103, MCA, is amended to read:

"15-35-103. Severance tax--rates imposed--exemptions. (1) Except as provided in subsection (2), a severance tax is imposed on each ton of coal produced in the state in accordance with the following schedule:

(a) Fiscal Years 1988 and 1989:

Heating Quality (Btu per pound of coal):	Surface Mining	Underground Mining
Under 7,000	12 cents or 20% of value	5 cents or 3% of value
7,000-8,000	22 cents or 30% of value	8 cents or 4% of value
8,000-9,000	34 cents or 30% of value	10 cents or 4% of value
Over 9,000	40 cents or 30% of value	12 cents or 4% of value

(b) Fiscal Year 1990:

Heating Quality (Btu per pound of coal):	Surface Mining	Underground Mining
Under 7,000	12 cents or 13% of value	5 cents or 3% of value
7,000-8,000	22 cents or 25% of value	8 cents or 4% of value

SEVERANCE TAXATION
 BILL NO. 292
 DATE 3/23/89
 10 cents or
 BILL NO of value 53468

8,000-9,000	34 cents or 25% of value
Over 9,000	40 cents or 25% of value

12 cents or 4% of value

(c) Fiscal Year 1991 and Thereafter:

Heating Quality (Btu per pound of coal):	Surface Mining	Underground Mining
Under 7,000	12 cents or 13% of value	5 cents or 3% of value
7,000-8,000	22 cents or 20% of value	8 cents or 4% of value
8,000-9,000	34 cents or 20% of value	10 cents or 4% of value
Over 9,000	40 cents or 20% of value	12 cents or 4% of value

(2)(a)(i) On or before October 1, 1988, the department shall determine the total number of tons of coal produced in Montana and sold from July 1, 1987, through June 30, 1988. If the department finds that these sales exceed 32.2 million tons (which is the average total yearly coal sales for calendar years 1983, 1984, 1985, and 1986), the rate of the coal severance tax is as set forth in subsections (2)(b) through ~~(2)(d)~~ (2)(e).

(ii) If any facility that burned Montana coal at any time from July 1, 1987, to June 30, 1988, does not operate during a portion of that period due to mechanical failure or catastrophic act of God, the department shall determine the average monthly sales of Montana coal to the facility during its operation and multiply this figure by 12. The department shall include the product of this calculation in making its determination of coal produced in Montana and sold from July 1, 1987, through June 30, 1988.

(b) The severance tax imposed pursuant to subsection (2)(a) on each ton of coal produced in the state from July 1, 1988, through June 30, ~~1990~~ 1989, is:

Heating Quality (Btu per pound of coal):	Surface Mining	Underground Mining
Under 7,000	12 cents or 17% of value	5 cents or 3% of value

7,000-8,000	22 cents or 25% of value	10 cents or 4% of value
8,000-9,000	34 cents or 25% of value	12 cents or 4% of value
Over 9,000	40 cents or 25% of value	12 cents or 4% of value

(c) The severance tax imposed pursuant to subsection (2)(a) on each ton of coal produced in the state from July 1, 1989, through June 30, 1990, is:

<u>Heating Quality (Btu per pound of coal):</u>	<u>Surface Mining</u>	<u>Underground Mining</u>
<u>Under 7,000</u>	<u>12 cents or 15.65% of value</u>	<u>5 cents or 1.65% of value</u>
<u>7,000-8,000</u>	<u>22 cents or 23.65% of value</u>	<u>8 cents or 2.65% of value</u>
<u>8,000-9,000</u>	<u>34 cents or 23.65% of value</u>	<u>10 cents or 2.65% of value</u>
<u>Over 9,000</u>	<u>40 cents or 23.65% of value</u>	<u>12 cents or 2.65% of value</u>

(d) The severance tax imposed pursuant to subsection (2)(a) on each ton of coal produced in the state from July 1, 1990, through June 30, 1991, is:

<u>Heating Quality (Btu per pound of coal):</u>	<u>Surface Mining</u>	<u>Underground Mining</u>
<u>Under 7,000</u>	<u>13% 12 cents or 11.65% of value</u>	<u>3% 5 cents or 1.65% of value</u>
<u>7,000-8,000</u>	<u>20% 22 cents or 18.65% of value</u>	<u>4% 8 cents or 2.65% of value</u>
<u>8,000-9,000</u>	<u>20% 34 cents or 18.65% of value</u>	<u>4% 10 cents or 2.65% of value</u>
<u>Over 9,000</u>	<u>20% 40 cents or 18.65% of value</u>	<u>4% 12 cents or 2.65% of value</u>

(e) The severance tax imposed pursuant to subsection (2)(a) on each ton of coal produced in the state after June 30, 1991, is:

SEVERANCE TAXATION
 NO. 2 p. 4
5/33/89
 Underground Mining SB968

Heating Quality
 (Btu per pound
 of coal):

Surface
 Mining

Underground
 Mining

Under 7,000	12 cents or 13% <u>11.65%</u> of value	5 cents or 3% <u>1.65%</u> of value
7,000-8,000	22 cents or 15% <u>13.65%</u> of value	8 cents or 4% <u>2.65%</u> of value
8,000-9,000	34 cents or 15% <u>13.65%</u> of value	10 cents or 4% <u>2.65%</u> of value
Over 9,000	40 cents or 15% <u>13.65%</u> of value	12 cents or 4% <u>2.65%</u> of value

(3) "Value" means the contract sales price.

(4) The formula which yields the greater amount of tax in a particular case shall be used at each point on these schedules.

(5) A person is not liable for any severance tax upon 50,000 tons of the coal he produces in a calendar year, except that if he produces more than 50,000 tons of coal in a calendar year, he will be liable for severance tax upon all coal produced in excess of the first 20,000 tons.

(6) A new coal production incentive tax credit may be claimed on certain coal as provided in 15-35-202."

TAXATION
EXHIBIT NO. 3
DATE 3/22/89
BILL NO. SB 468

Montana Coal Council
Amendments to
SB 468

Amendment #2:

Page 5, line 22: Reinstate stricken language "1989"
Delete new language "1991"

Page 5, line 24: Following: "~~thereafter~~"
Delete the following language:
"20% to the state special revenue
fund to the credit of the local impact
and education trust fund account and"

SENATE TAXATION

EXHIBIT NO. 4DATE 3/27/89BILL NO. SB 468

STATE OF MONTANA
ESTIMATED IMPACT USING GOVERNOR'S ADVISORY COUNCIL PARAMETERS
(NET PROCEEDS TAX-SHELL NET ONLY)
TAXABLE VALUE AND TAXES IN M\$

<u>FALLON COUNTY</u>	<u>PROPOSED PLANS PENDING</u>			
	<u>@ 140 MLS</u>	<u>@160 MLS</u>	<u>@70</u>	<u>@100</u>
CURRENT TYPICAL COUNTYWIDE LEVY (1)	\$.11798	SAME	SAME	SAME
LESS: CURRENT SCHOOL LEVIES				
MANDATORY LEVY	.04500	SAME	SAME	SAME
VOTED LEVY (AVERAGE)	.04921	SAME	SAME	SAME
SUB-TOTAL	.09421	.09421	.09421	.09421
PLUS: ESTIMATED SCHOOL LEVIES				
MANDATORY	.14000	.16000	.07000	.10000
VOTED (ESTIMATED)	.04323	.04323	.04323	.04323
SUB-TOTAL	.18323	.20323	.11323	.14323
REVISED TYPICAL COUNTYWIDE LEVY (2)	.20700	.22700	.13700	.16700
<hr/>				
TAX IMPACT - FALLON COUNTY				
<hr/>				
TOTAL COUNTY TAXABLE VALUE	\$47,500	SAME	SAME	SAME
X TYPICAL COUNTYWIDE LEVY (1)	.11798	SAME	SAME	SAME
CURRENT TAX	\$ 5,604	\$ 5,604	\$ 5,604	\$ 5,604
COUNTY TAXABLE VALUE X REVISED LEVY=NEW LEVY (2)	\$ 9,832	\$10,783	\$ 6,508	\$ 7,933
COUNTY DIFFERENCE - TAX INCREASE	\$ 4,228	\$ 5,179	\$ 904	\$ 2,329
% INCREASE (75%) (92%) (16%) (42%)				
<hr/>				
TAX IMPACT - STATEWIDE				
<hr/>				
CURRENT STATEWIDE TAX	\$ 7,459	\$ 7,459	\$ 7,459	\$ 7,459
STATEWIDE DIFFERENCE - TAX INCREASE	\$ 5,922	\$ 7,086	\$ 1,584	\$ 3,564
% INCREASE (79%) (95%) (21%) (48%)				
STATEWIDE TAX UNDER PROPOSED PLANS	\$13,381	\$14,545	\$ 9,043	\$11,023

ROLL CALL VOTE

TAXATION

5

3/22/89

BILL NO.

SB 459

SENATE COMMITTEE TAXATION

Date 3/22/89 Senate Bill No. 459 Time 9:35

NAME	YES	NO
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

Jill Robinson
Secretary

SENATOR BOB BROWN
Chairman

Motion: by Senator Severson that
SB 459 be Tabled

DATE March 27, 1989

COMMITTEE ON Taxation

VISITORS' REGISTER

NAME	REPRESENTING	BILL #	Check One	
			Support	Oppose
Harold Robbins	oil - Gas + Coal Counties	SB 468		✓
Jim Mockler	MT. Coal Council	468		✓
Roger Knapp	H.D. 27	468		✓
Janet Ellis	Audubon Society	468		✓
F.H. BUCK SOLES	Mont Chamber	SB 468		✓
Beth O'Halloran	MT Fed of Teachers	SB 468		✓
Kay Foster	Billings Chamber	SB 468		✓
JEFF NEUMAN	School dist #1 / GREAT FALLS	SB 468	support concepts	
JOHN EBZERY	Nerve			Am ✓

(Please leave prepared statement with Secretary)