

MINUTES

**MONTANA HOUSE OF REPRESENTATIVES
52nd LEGISLATURE - REGULAR SESSION**

COMMITTEE ON TAXATION

Call to Order: By DAN HARRINGTON, CHAIR, on January 25, 1991, at 9:00 a.m.

ROLL CALL

Members Present:

Dan Harrington, Chairman (D)
Bob Ream, Vice-Chairman (D)
Ben Cohen, Vice-Chair (D)
Ed Dolezal (D)
Jim Elliott (D)
Orval Ellison (R)
Mike Foster (R)
Bob Gilbert (R)
Marian Hanson (R)
David Hoffman (R)
Jim Madison (D)
Ed McCaffree (D)
Bea McCarthy (D)
Tom Nelson (R)
Mark O'Keefe (D)
Bob Raney (D)
Barry "Spook" Stang (D)
Fred Thomas (R)
Dave Wanzenried (D)

Members Excused: Russell Fagg (R)
Ted Schye (D)

Staff Present: Lee Heiman, Legislative Council
Lois O'Connor, Committee Secretary

Please Note: These are summary minutes. Testimony and discussion are paraphrased and condensed.

HEARING ON HB 220

An act imposing a tax on merchantable logs to which no value-added processing is applied in Montana.

Presentation and Opening Statement by Sponsor:

REP. BOB RANEY, House District #82, Livingston, said he has long been concerned about exportation of logs from the Pacific Northwest. What were once lumber capitals of the world, towns like Coos Bay, Oregon. are now log-shipping capitals of the

world. Mills have shut down and the vast majority of employees are no longer in the industry. Those working now are falling and skidding trees, hauling them to ships to be exported overseas. His fear is this will happen in Montana and his goal is to prevent it. Montana workers should benefit from the industry and the state should reap the tax benefits. Montana forests should not be reduced to the benefit of other areas of the world. Montana and the Pacific Northwest are not immune to problems such as those occurring in the denuded rain forests.

His thought is to impose a tax on logs being exported from Montana. At this time, he is not aware of any logs being exported, but fears it will happen in the future. Any tax, set now, could be adjusted as necessary to keep Montana logs in Montana mills where the citizens would benefit.

The problem with the bill is that it is unconstitutional. The commerce clause of the U. S. Constitution is prohibitive. **REP. RANEY** thought there might be some way to operationalize his concept, but one has not been found. A different vehicle is needed to save Montana forests.

Proponents' Testimony:

Don Allen, Montana Wood Products Assoc., said the Association was happy to appear on behalf of the concept and the concerns involved. It is important to put things in perspective as to where we are. First, Montana has never exported logs. Reasons for this will be heard during the session; such as the timber availability prices we face in the state, the lumber mills are curtailing operations and some have shut down. It is going to be a continuing problem, most directly related to the U.S. Forest Service being unable to meet their allowable sale of quantity parcels for which they are fully funded by Congress. For example: in Idaho they are reaching 80% plus of their ASP's, and in Montana 57%. We have a lot of concerns about enough logs to keep our mills going for the jobs in this state. In the future, you will not see logs exported, even from private lands, because of this situation. We did support the Department of State Lands rule-making to comply with the federal law passed last year which would prohibit the export of logs from state land. What we are talking about here is in the private sector.

The negative possible border wars which could result and the practical sense of this legislature would require a lot of work before it would meet constitutional requirements. We do agree with **REP RANEY'S** concepts of protecting our own jobs in the state and not export logs. in that regard, we support his effort.

Janet Ellis, Montana Audubon Legislative Fund, said they endorse the concept of this bill. This encourages the industry to keep jobs in Montana. One of the most divisive things between conservationists and the timber industry has been called the "timber crisis". From the conservationist's point of view, it is

not the timber supply crisis which is loosing jobs in Montana, but increased mechanization of timber mills. In recent years, the timber industry has seen record production levels and profits. 1989 was the record production year for timber in Montana; yet, it has employed fewer people. According to US Forest Service, between 1978-1988, Montana lumber production increased by a total of 302,000,000 board feet; but jobs decreased by 2800 people. The job loss can be represented in another way. In 1978, there were approximately 8.5 jobs per million board feet. By 1987, there were only 5 jobs per million board feet. Conservationists are trying to keep timber industry jobs in Montana.

F. H. "Buck" Boles, Montana Chamber of Commerce, said he was opposed to HB 220 for reasons of restraint of trade and issue of unconstitutionality; however, he has since decided that the concept is worth considering as it might encourage people to process logs in Montana. They were willing to look at this from the positive side of penalizing for some things and rewarding for other things.

Opponents' Testimony: None

Questions From Committee Members: None

Closing by Sponsor:

REP. RANEY apologized for going through the hearing. By the time he realized nothing could be done, he knew that there was testimony prepared. He hoped that attention would be given to the industry in Montana, Oregon, Washington and Northern California concerning the export of logs. If nothing can be done at the state level, perhaps we can influence our Congressmen to get involved on a national level to stop the export of this national resource.

HEARING ON HB 282

An act to requiring the state to make payments in lieu of taxes on land in each county in which the state owns real property in excess of 6 percent of the total land areas of the county.

Presentation and Opening Statement by Sponsor:

REP. L. NELSON, House District 19, Medicine Lake, said she was carrying HB 282 for MACO and those counties with more than 6% of their land owned by the state. She represents Daniels County and 1/4 of its acreage is owned by the state. This reduces its tax base greatly.

She gave background on state land. When Montana became a state, the federal government gave land amounting to 5.37% of the total acreage to hold in trust for our schools and other common buildings. This state land was designated as the 16th and 36th

sections of each township. Because some of the sections were already taken, the state was allowed to negotiate for alternate lands to complete this designation; and six counties ended up with 27.3% of the total acreage. Eighteen counties have more than 6% of their land held in trust. The state pays an equalization payment to counties with more than 6% state-owned land in lieu of taxes.

This bill asks that the state land be appraised on a regular basis and that the equalization payment be more in line with taxes counties would be receiving if the land was privately owned. Amendments have been prepared by DOR and worked out with the Department of State Lands.

Proponents' Testimony:

Gordon Morris, Montana Association of Counties (MACO), said HB 282 was proposed on behalf of MACO. They made a decision to address the bill as amended and explained them. He stated the amendments came about as a result of the bills introduction. The DOR and Department of State Lands reviewed them and are in agreement. EXHIBIT 1

The amendments strike "Section 1, on Page 2, in its entirety including new language that has been added to the bill as introduced. On Page 2, where state derives income from grazing, agricultural, or forest land in each of those affected counties, the Department of State Lands will compute the state land equalization payment. The language being inserted is consistent for both raising agriculture and forest lands in each of the counties. We are coming up with new method of calculating the state land equalization payments, based upon an assumed value for the property which would multiplied by the statewide average number of mills. That average number of mills is applied to determine what the stat-land equalization payment would be. These calculation are done for grazing land, agriculture land, and timber land.

He distributed a hand out to illustrate the situation in terms of acreage, payment in lieu of tax allocations through the Legislature, and the directly impacted counties. There are 18 counties with state lands in excess of the 6% requirement for eligibility of payments. EXHIBIT 2

HB 282, with the amendments, does not constitute an increased payment to counties because Page 4, #6, states that if funds appropriated for a fiscal year are insufficient to pay the full amount under the formula, then the funds which are available will be prorated. This has been the case since 1983 when the state land equalization program was implemented. The bill does not represent a commitment on the part of state at this time to increase the funds to the program. This is an appropriations process. It does change the formula for calculation of the payment.

When the program began in 1983, the legislature allocated \$235,000 for state land equalization payments; \$255,000 in 1985; \$259,000 in 1987; \$265,000 in 1989; and \$265,000 in 1991. That amount of money would be prorated according to the method outlined in the bill for distribution. If you were to take the amount of money allocated in 1983, adjust it for inflation, you would end up with state land equalization payments of about \$352,000. MACO has appeared to testify on behalf of the Department of State Lands budget as it relates to the state land equalization payments. We ask the legislature to consider increasing the payments to \$352,000. More money would be available for distribution. This bill does not represent an increase in state general fund obligations.

John E. Witt, Chouteau County Commissioner, said Choteau County is one of the 18 counties involved in the payment in lieu of tax proposal. He quoted the front page, last paragraph; "whereas the property owners in counties with large holdings of state land are forced to carry a greater tax burden for maintenance of county government and operation of schools than are property owners in counties with less than the average portion of state-owned, tax-free land." This is exactly what the HB 282 is about: fairness.

Trudy Laas Skari, Liberty County Commissioner, said Liberty County holds about 9.4% of the land in state land, and went on record in support of HB 282.

Opponents' Testimony: None

Questions From Committee Members:

REP. ELLISON asked **Gordon Morris** how this repayment schedule compare to the schedule that the Department of Fish and Game pays on the habitat. **Mr. Morris** said he was not prepared to answer because it is a different program. This is state land, agriculture, grazing and timber. The Fish and Game, in lieu of money, goes for right of way and fishing access.

REP. O'KEEFE asked how they arrived at the 6% figure. **Mr. Morris** said the 6% figure was in original law as enacted by 1983 Legislative session. It represents a cushion and deferred the question to **John North, Department of State Lands.** **Mr. North** said if Montana had become a state at the time when all lands were open, so that there were no federal reservations or homesteading that occurred, then every section 16 and 36 would be state land. That would be make 5.6 or 5.7% of the state would be state land. The Legislature rounded that figure off to 6%. **REP. O'KEEFE** said he understood that the 6% was the cutoff and asked **Mr. Morris** about the effect on the other 38 counties. **Mr. Morris** said the other counties do not meet the threshold requirement of 6% for the equalization payment.

REP. WANZENRIED asked, under the amendments which establish land values, which counties would be the winners and losers. Mr. Morris said this was his initial question. Using the average statewide mill levy, the values are going to be uniform for the same land; grazing, agriculture, or timber land. If the land is alike, then it will be valued in the same fashion. We're proposing to use the average state-wide mill levy. It is his opinion, having looked at county budgets and knowing levies across the state; that, were these high mill levy counties, they would all equally lose relative to the total amount of money available for distribution. If there were significantly high mill levy counties in the list of 18 counties, they would lose compared to the low mill levy counties. We would be bringing the high counties down and the low counties up. These are all low mill levy counties; therefore, the figure will be higher than if we used their actual number of mills. REP. WANZENRIED asked if this were law today, how would the total contributed be affected on the chart. Mr. Morris said it would be the same based on the distribution mechanism used relative to the need to calculate how much they are eligible for and how much is available.

REP. HOFFMAN asked John North were the money comes from that is available for the equalization. Mr. North said from General Fund Appropriations through the Department of State Lands.

REP. REAM asked Mr. Morris if he could get the current equalization payments for the committee. Mr. Morris said he tried to get the information based on the 1989 biennium. The information was not available. He said the \$265,000 has remained constant since 1988; therefore, distribution would remain constant likewise. REP. REAM asked if the request he made was different from current law. Mr. Morris said the \$365,000 figure shows what would be paid if the program, as set forth in current law, was fully funded. The Legislature appropriated \$265,000 in the last biennium, and it has been fixed at \$265,000 for the 1989 biennium and proposed for the 1991 biennium. We have suggested an amendment to the appropriations bill requesting \$325,000. REP. REAM said the statewide average mill levy rather than the average mill levy for each county was used to calculate the equalization and asked what the rationale is to this. Mr. Morris said the language was to use the actual number of mills in each and every county in the year immediately preceding the biennium. Using the state-wide average comes from this and would be an improvement. These are low-levy counties and won't artificially drive down the equalization payments. Judy Rippingale, DOR, stated the fiscal note, as originally written, gave the DOR the responsibility to appraise all the state land. The first year alone will cost \$100,000. If you go with the statewide averages the administrative costs go down significantly. REP. REAM said that was fine in terms of the General Fund but the committee needs to know the shifts between counties. Mr. Morris said it is hard to say without value figures. He would go on record that there would be no appreciable shifting in counties.

Closing by Sponsor:

REP. L. NELSON urged the committees support of HB 282.

EXECUTIVE ACTION ON HB 220

Motion/Vote: REP. STANG MADE THE MOTION THAT HB 220 BE TABLED.
Motion carried unanimously.

EXECUTIVE ACTION ON HB 262


Discussion:

Gordon Morris, MACO, distributed the information that was requested by the committee concerning county classifications.
EXHIBIT 3

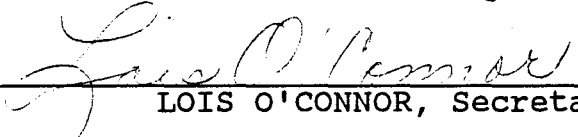
Motion/Vote: REP. HOFFMAN MOVED HB 262 DO PASS. Motion carried 14 to 6 on a roll call vote. EXHIBIT 4

ADJOURNMENT

Adjournment: 11:35 a.m.



DAN HARRINGTON, Chair



LOIS O'CONNOR, Secretary

DH/lo

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL

DATE 1-25-91

| NAME | PRESENT | ABSENT | EXCUSED |
|-------------------------------|---------|--------|---------|
| REP. DAN HARRINGTON | ✓ | | |
| REP. BEN COHEN, VICE-CHAIRMAN | ✓ | | |
| REP. BOB REAM, VICE-CHAIRMAN | ✓ | | |
| REP. ED DOLEZAL | ✓ | | |
| REP. JIM ELLIOTT | ✓ | | |
| REP. ORVAL ELLISON | ✓ | | |
| REP. RUSSELL FAGG | | | ✓ |
| REP. MIKE FOSTER | ✓ | | |
| REP. BOB GILBERT | ✓ | | |
| REP. MARIAN HANSON | ✓ | | |
| REP. DAVID HOFFMAN | ✓ | | |
| REP. JIM MADISON | ✓ | | |
| REP. ED MCCAFFREE | ✓ | | |
| REP. BEA MCCARTHY | ✓ | | |
| REP. TOM NELSON | ✓ | | |
| REP. MARK O'KEEFE | ✓ | | |
| REP. BOB RANEY | ✓ | | |
| REP. TED SCHYE | | | ✓ |
| REP. BARRY "SPOOK" STANG | ✓ | | |
| REP. FRED THOMAS | ✓ | | |
| REP. DAVE WANZENRIED | ✓ | | |
| | | | |
| | | | |

HOUSE STANDING COMMITTEE REPORT

January 25, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that House Bill 262 (first reading copy -- white) do pass .

Signed: _____
Dan Harrington, Chairman

Amendments to House Bill 282

First Reading Copy

Prepared by the Department of Revenue

January 24, 1991

1. Title, line 7.

Following: "THE COUNTY"

Insert: ", AND REVISING THE METHOD OF COMPUTING THE STATE LAND EQUALIZATION PAYMENTS; PROVIDING FOR REDUCTION IN PAYMENTS WHEN THE FUNDS APPROPRIATED ARE NOT SUFFICIENT TO MAKE FULL EQUALIZATION PAYMENTS"

2. Title, line 7.

Following: "AMENDING"

Strike: "SECTION"

Insert: "SECTIONS"

3. Title, line 8.

Strike: "77-1-502,"

Insert: "77-1-501, 77-1-502, and 77-1-504, MCA, and Repealing 77-1-503,"

4. Page 2, Following line 1.

Insert: "Section 1. Section 77-1-501, MCA, is amended to read: "77-1-501. List of state lands by county. The department shall, before the first Monday of April of every year, prepare ~~and transmit~~ a statement to the department of revenue or its agent in that identifies each county in which the state ~~has~~ owns real property in excess of 6% of the total land area of the county and

from which the state derives grazing, agricultural, or forest income. The statement shall contain the total number of acres owned by the state in that county and list the acres separately as grazing, agricultural, or forest land."

Renumber: subsequent sections

5. Page 2, lines 4 through 8.

Following: "in lieu of taxes. (1)"

Strike: "The remainder of line 4, and lines 5 through 8"

Insert: "The department shall compute the amount of the in lieu of taxes payment due to each county, in which the state owned property in that county is in excess of 6% of the total land area of the county. The amount of the in lieu of tax payment for land owned by the state shall be computed in the following manner:

(a)(i) The value per acre for grazing land shall be computed by multiplying the total statewide taxable value of grazing land, as published in the most recent biennial report of the department of revenue, by the average statewide mill levy for state, county, and school districts, for the year in which the payment is to be made, divided by the statewide quantity of grazing land, as also published in the most recent biennial report of the department revenue.

(ii) The value per acre computed in (a)(i) multiplied by the ratio which the number of state owned acres of grazing land in the county bears to the total amount of state owned land in the county multiplied by the amount of state owned land in the county in excess of 6% of the total land area of the county shall be the in

Exa 1
1125/91
HB 282

lieu of tax payment for grazing land.

(b)(i) The value per acre for agricultural land shall be computed by multiplying the total statewide taxable value of irrigated and non-irrigated land, as published in the most recent biennial report of the department of revenue, by the average statewide mill levy for state, county, and school districts, for the year in which the payment is to be made, divided by the statewide quantity of irrigated and non-irrigated land, as also published in the most recent biennial report of the department revenue.

(ii) The value per acre computed in (b)(i) multiplied by the ratio which the number of state owned acres of agricultural land in the county bears to the total amount of state owned land in the county multiplied by the amount of state owned land in the county in excess of 6% of the total land area of the county shall be the in lieu of tax payment for agricultural land.

(c)(i) The value per acre for timber land shall be computed by multiplying the total statewide taxable value of timber land, as published in the most recent biennial report of the department of revenue, by the average statewide mill levy for state, county and school districts, for the year in which the payment is to be made, divided by the statewide quantity of timber land, as also published in the most recent biennial report of the department revenue.

(ii) The value per acre computed in (c)(i) multiplied by the ratio which the number of acres of timber land in the county bears to the total amount of state owned land in the county multiplied by

the amount of state owned land in the county in excess of 6% of the total land area of the county shall be the in lieu of tax payment for timber land."

6. Page 2, line 25 and Page 3 lines 1 through 7.

Strike: subsection 2 in its entirety

Insert: "(2) If the funds appropriated for a fiscal year are insufficient to pay the full amount of the in lieu of tax payments, as provided in section (1), then the department shall prorate the in lieu of tax payment for each county by determining the ratio the amount computed for each county by this section bears to the total amount appropriated."

7. Page 3.

Following: "line 7"

Insert: "Section 3. Section 77-1-504, MCA, is amended to read: "77-1-504. Processing of county statements. ~~The department shall examine the statement returned by the agent of the department of revenue for accuracy, and in no case shall the state land equalization payment be approved unless the state exemption figure is deducted from the gross assessment figure in the statement.~~ The department shall, before November 1 of each year, prepare and file a claim with the department of administration for all counties who are eligible for state land equalization payments, and this claim shall show the amount of money each eligible county will receive."

NEW SECTION. Section 4. Repealer. Section 77-1-503, MCA, is repealed.

NEW SECTION. Section 5. Applicability date. [This act]

EX. 1

1/25/91

HB 282

applies to tax years beginning after December 31, 1991."

Renumber: subsequent sections.

1988 Equilization Payment

| <u>County</u> | <u>Total Acres in County</u> | <u>Total State Owned Acres</u> | <u>% State Owned</u> | <u>% County Exemption Factor</u> | <u>Requested Equilization Payment</u> | <u>Amount Paid</u> |
|---------------|----------------------------------|------------------------------------|--------------------------|--|---|------------------------|
| Beaverhead | 3,555,840 | 334,362.96 | .09400 | .6380 | \$ 33,701.00 | \$ 25,052.65 |
| Blaine | 2,730,880 | 177,474.99 | .06498 | .9233 | 3,702.46 | 2,752.33 |
| Carter | 2,120,320 | 142,718.56 | .06730 | .8915 | 3,312.28 | 2,462.28 |
| Chouteau | 2,508,800 | 267,378.39 | .10657 | .5630 | 109,069.00 | 81,079.71 |
| Daniels | 923,520 | 219,721.86 | .23791 | .25219 | 116,894.89 | 86,897.32 |
| Fallon | 1,045,120 | 68,055.68 | .06511 | .92151 | 775.32 | 576.36 |
| Golden Valley | 753,920 | 48,127.80 | .06383 | .9120 | 1,008.00 | 749.33 |
| Hill | 1,872,640 | 153,155.07 | .08178 | .73367 | 19,160.00 | 14,243.16 |
| Judith Basin | 1,203,200 | 98,789.21 | .08226 | .72939 | 22,678.78 | 16,858.95 |
| Liberty | 920,960 | 86,564.29 | .09399 | .6383 | 11,076.71 | 8,234.20 |
| Musselshell | 1,207,040 | 76,261.41 | .06318 | .949667 | 567.00 | 421.50 |
| Powder River | 2,102,400 | 141,539.99 | .06732 | .89126 | 2,198.10 | 1,634.02 |
| Prairie | 1,105,280 | 76,666.80 | .06936 | .8651 | 2,499.51 | 1,858.09 |
| Richland | 1,321,600 | 81,225.67 | .06146 | .97624 | 407.22 | 303.67 |
| Teton | 1,468,160 | 103,886.96 | .07075 | .84805 | 8,358.00 | 6,213.17 |
| Toole | 1,248,000 | 99,939.28 | .08007 | .74934 | 9,088.85 | 6,756.47 |
| Valley | 3,175,040 | 211,677.12 | .06667 | .8999 | 7,249.54 | 5,389.16 |
| Wheatland | 918,080 | 73,153.98 | .07968 | .753 | 4,731.94 | 3,517.63 |
| | | | | | <u>\$356,478.60</u> | <u>\$265,000.00</u> |

| COUNTY | TOTAL TAXABLE VALUATION | | FY 91 CERTIFIED TAXABLE VALUE | | MCA 7-1-2111 & 15-23-703 | | FY 1991 COUNTY CLASSIFICATION | | CLASSIFICATION | | COUNTY CLASS | IMPACTED COUNTIES |
|--------------------|-------------------------|-------------------------|-------------------------------|---------------|--------------------------------|-----------------------------|-------------------------------|-------------------|------------------------|-------------------------|--------------|-------------------|
| | POPULATION | TOTAL TAXABLE VALUATION | POPULATION | TAXABLE VALUE | MOTOR VEHICLES 3/4 TON OR LESS | MOTOR VEHICLES 3/4 TO 1 TON | NEW & INTERIM PRODUCTION | EXEMPT PRODUCTION | EXEMPT COAL PRODUCTION | TOTAL TAXABLE VALUATION | | |
| ADAMS | 8,300 | 14,031,726 | 8,300 | 1,317,400 | 0 | 45,000 | 0 | 0 | 0 | 15,394,126 | 4 | 16,236,030 |
| ALBANY | 10,900 | 6,933,905 | 10,900 | 1,430,997 | 0 | 146,533 | 0 | 519,745 | 62,668,430 | 27,397,660 | 1B | 841,904 |
| ALBANY | 7,000 | 13,579,048 | 7,000 | 753,626 | 2,800,370 | 41,656 | 10,222,620 | 0 | 0 | 12,641,119 | 3 | 1,616,024 |
| ALBANY | 3,500 | 16,425,419 | 3,500 | 501,877 | 92,777 | 60,805 | 6,824,168 | 0 | 0 | 24,679,765 | 3 | 814,743 |
| ALBANY | 8,300 | 1,276,596 | 8,300 | 1,276,596 | 0 | 18,959 | 0 | 0 | 0 | 6,156,067 | 3 | 28,212,053 |
| ALBANY | 1,600 | 5,524,468 | 1,600 | 558,391 | 0 | 18,959 | 0 | 0 | 0 | 331,468 | 3 | 25,665,290 |
| ALBANY | 78,200 | 89,344,476 | 78,200 | 5,981,391 | 805,831 | 52,887 | 0 | 0 | 0 | 96,942,867 | 6 | 6,487,535 |
| ALBANY | 5,800 | 24,799,050 | 5,800 | 1,341,399 | 0 | 51,703 | 50,452 | 0 | 0 | 27,049,619 | 1A | 102,303,536 |
| ALBANY | 12,700 | 14,800,004 | 12,700 | 2,372,788 | 127,310 | 18,086 | 0 | 0 | 0 | 17,441,805 | 3 | 28,537,562 |
| ALBANY | 2,600 | 6,434,211 | 2,600 | 700,970 | 769,163 | 64,543 | 0 | 0 | 0 | 386,053 | 4 | 18,335,205 |
| ALBANY | 10,100 | 18,509,233 | 10,100 | 1,072,167 | 0 | 63,691 | 2,845,660 | 0 | 0 | 1,115,954 | 3 | 7,539,320 |
| ALBANY | 10,100 | 8,624,724 | 10,100 | 675,014 | 6,623,686 | 392,601 | 0 | 0 | 0 | 24,312,242 | 6 | 25,428,196 |
| ALBANY | 3,300 | 13,465,984 | 3,300 | 2,167,535 | 0 | 0 | 51,945,715 | 0 | 0 | 9,698,891 | 6 | 10,216,494 |
| ALBANY | 12,100 | 20,367,988 | 12,100 | 7,624,006 | 40,838 | 0 | 19,438 | 0 | 0 | 72,774,090 | 18 | 73,583,249 |
| ALBANY | 58,600 | 91,383,217 | 58,600 | 6,641,526 | 0 | 0 | 0 | 0 | 0 | 23,588,220 | 3 | 24,810,287 |
| ALBANY | 48,500 | 71,638,526 | 48,500 | 305,822 | 0 | 0 | 0 | 0 | 0 | 98,107,223 | 1A | 103,590,216 |
| ALBANY | 1,600 | 5,256,947 | 1,600 | 1,179,134 | 0 | 0 | 0 | 0 | 0 | 79,280,052 | 1A | 83,578,344 |
| ALBANY | 1,100 | 17,561,413 | 1,100 | 5,162,097 | 416,873 | 0 | 190,353 | 0 | 0 | 6,700,037 | 2 | 34,444,266 |
| ALBANY | 1,100 | 7,350,757 | 1,100 | 588,783 | 1,928,475 | 0 | 36,970 | 0 | 0 | 3,468,171 | 6 | 5,777,897 |
| ALBANY | 2,600 | 29,688,033 | 2,600 | 2,445,432 | 0 | 0 | 6,405,805 | 0 | 0 | 40,584,972 | 2 | 42,356,234 |
| ALBANY | 8,300 | 22,181,663 | 8,300 | 575,303 | 0 | 0 | 0 | 0 | 0 | 7,992,213 | 6 | 8,832,538 |
| ALBANY | 2,500 | 8,785,812 | 2,500 | 1,890,654 | 0 | 0 | 0 | 0 | 0 | 26,943,595 | 3 | 28,276,495 |
| ALBANY | 21,100 | 28,696,505 | 21,100 | 5,215,975 | 0 | 0 | 0 | 0 | 0 | 32,395,260 | 6 | 32,395,260 |
| ALBANY | 47,000 | 64,699,497 | 47,000 | 34,721 | 0 | 0 | 0 | 0 | 0 | 527,169 | 2 | 9,922,985 |
| ALBANY | 2,300 | 9,434,565 | 2,300 | 686,787 | 51,702 | 0 | 413,628 | 0 | 0 | 1,721,790 | 2 | 73,797,442 |
| ALBANY | 18,700 | 32,350,004 | 18,700 | 974,096 | 0 | 0 | 0 | 0 | 0 | 3,881,970 | 1A | 10,968,596 |
| ALBANY | 5,600 | 7,801,878 | 5,600 | 249,811 | 0 | 0 | 0 | 0 | 0 | 1,941,000 | 3 | 35,089,084 |
| ALBANY | 2,500 | 8,031,683 | 2,500 | 329,352 | 0 | 0 | 0 | 0 | 0 | 1,142,186 | 2 | 21,152,707 |
| ALBANY | 3,400 | 8,007,332 | 3,400 | 322,797 | 0 | 0 | 0 | 0 | 0 | 4,688,113 | 3 | 8,982,166 |
| ALBANY | 76,300 | 112,423,000 | 76,300 | 13,505,312 | 6,234,428 | 41,761 | 0 | 0 | 0 | 8,514,053 | 6 | 8,812,936 |
| ALBANY | 12,300 | 21,193,408 | 12,300 | 1,531,909 | 0 | 0 | 0 | 0 | 0 | 8,331,035 | 6 | 8,480,440 |
| ALBANY | 600 | 1,748,015 | 600 | 144,789 | 0 | 0 | 0 | 0 | 0 | 8,332,098 | 6 | 8,332,098 |
| ALBANY | 5,400 | 23,541,070 | 5,400 | 688,233 | 36,047 | 0 | 0 | 0 | 0 | 125,925,312 | 1A | 132,670,512 |
| ALBANY | 6,700 | 14,633,586 | 6,700 | 927,119 | 0 | 0 | 0 | 0 | 0 | 13,825,401 | 5 | 14,232,320 |
| ALBANY | 2,200 | 6,035,110 | 2,200 | 548,308 | 146,565 | 0 | 0 | 0 | 0 | 22,725,317 | 3 | 23,996,921 |
| ALBANY | 6,800 | 12,499,949 | 6,800 | 801,537 | 0 | 0 | 0 | 0 | 0 | 104,881 | 7 | 2,034,742 |
| ALBANY | 1,600 | 4,254,663 | 1,600 | 457,558 | 0 | 0 | 0 | 0 | 0 | 1,412,464 | 2 | 19,644,255 |
| ALBANY | 25,700 | 29,741,864 | 25,700 | 2,691,154 | 0 | 0 | 0 | 0 | 0 | 878,015 | 2 | 14,310,895 |
| ALBANY | 11,800 | 22,165,995 | 11,800 | 3,739,641 | 29,825,827 | 114,020 | 1,187,476 | 946,307 | 0 | 32,433,018 | 2 | 34,217,350 |
| ALBANY | 11,100 | 25,740,528 | 11,100 | 1,172,540 | 15,682,170 | 78,019 | 39,327 | 0 | 0 | 57,979,266 | 18 | 59,309,226 |
| ALBANY | 12,200 | 178,512,891 | 12,200 | 1,413,163 | 13,583 | 66,274 | 0 | 0 | 0 | 42,712,584 | 2 | 44,257,016 |
| ALBANY | 8,600 | 23,974,778 | 8,600 | 575,751 | 1,187,392 | 35,388 | 0 | 0 | 0 | 228,177,467 | 18 | 238,888,240 |
| ALBANY | 5,200 | 12,440,431 | 5,200 | 329,721 | 0 | 3,393 | 0 | 0 | 0 | 24,585,917 | 3 | 26,024,404 |
| ALBANY | 33,200 | 47,273,558 | 33,200 | 6,326,642 | 447,818 | 67,627 | 22,460,857 | 0 | 0 | 36,421,794 | 2 | 37,168,220 |
| ALBANY | 9,500 | 19,077,348 | 9,500 | 840,395 | 0 | 0 | 0 | 0 | 0 | 53,600,200 | 1A | 56,436,613 |
| ALBANY | 3,200 | 7,118,376 | 3,200 | 271,762 | 0 | 0 | 0 | 0 | 0 | 19,461,786 | 4 | 20,546,428 |
| ALBANY | 5,100 | 15,170,161 | 5,100 | 1,112,768 | 0 | 0 | 0 | 0 | 0 | 8,280,114 | 4 | 10,843,217 |
| ALBANY | 6,100 | 17,569,146 | 6,100 | 834,353 | 12,455,311 | 60,762 | 1,199,539 | 0 | 0 | 31,653,268 | 4 | 18,453,440 |
| ALBANY | 5,900 | 4,928,969 | 5,900 | 234,928 | 3,484,194 | 14,791 | 745,705 | 0 | 0 | 5,178,688 | 2 | 5,474,426 |
| ALBANY | 8,400 | 25,682,934 | 8,400 | 1,587,519 | 0 | 0 | 0 | 0 | 0 | 32,570,637 | 2 | 34,111,613 |
| ALBANY | 2,200 | 7,550,864 | 2,200 | 134,832 | 452,173 | 12,051 | 0 | 0 | 0 | 7,697,747 | 6 | 8,150,799 |
| ALBANY | 1,300 | 4,179,377 | 1,300 | 561,233 | 0 | 0 | 0 | 0 | 0 | 14,833,177 | 5 | 15,083,940 |
| ALBANY | 116,400 | 183,595,025 | 116,400 | 11,507,821 | 0 | 1,747,537 | 0 | 0 | 0 | 196,848,383 | 1A | 207,863,965 |
| TOTAL | 804,800 | \$1,549,675,681 | 804,800 | \$110,215,548 | \$97,247,821 | \$5,608,576 | \$136,510,961 | \$115,099,900 | \$2,014,358,487 | \$92,980,541 | | |
| FY 90 TOTAL CHANGE | 809,500 | 1,907,045,478 | 809,500 | 106,384,294 | N/A | N/A | N/A | N/A | 2,013,429,772 | N/A | | |
| | -0.6% | -23.1% | | 3.5% | 100.0% | 100.0% | 100.0% | 100.0% | 0.0% | 100.0% | | |

EXHIBIT 4
 DATE 1-25-91
 HB 262

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 1-25-91 BILL NO. HB 262 NUMBER 1

MOTION: Do Pass

| NAME | AYE | NO |
|-------------------------------|-----|----|
| REP. BEN COHEN, VICE-CHAIRMAN | ✓ | |
| REP. ED DOLEZAL | ✓ | |
| REP. JIM ELLIOTT | | ✓ |
| REP. ORVAL ELLISON | ✓ | |
| REP. RUSSELL FAGG | | ✓ |
| REP. MIKE FOSTER | | ✓ |
| REP. BOB GILBERT | | ✓ |
| REP. MARIAN HANSON | ✓ | |
| REP. DAVID HOFFMAN | ✓ | |
| REP. JIM MADISON | ✓ | |
| REP. ED MCCAFFREE | ✓ | |
| REP. BEA MCCARTHY | ✓ | |
| REP. TOM NELSON | ✓ | |
| REP. MARK O'KEEFE | ✓ | |
| REP. BOB RANEY | | ✓ |
| REP. BOB REAM, VICE-CHAIRMAN | ✓ | |
| REP. TED SCHYE | | — |
| REP. BARRY "SPOOK" STANG | ✓ | |
| REP. FRED THOMAS | | ✓ |
| REP. DAVE WANZENRIED | ✓ | |
| REP. DAN HARRINGTON, CHAIRMAN | ✓ | |
| TOTAL | | |

Proxy

14 : 6

HOUSE OF REPRESENTATIVES
VISITOR'S REGISTER

TAXATION

COMMITTEE

BILL NO. HB 220

DATE 1/25/91

SPONSOR(S) Rep. Roney

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

| NAME AND ADDRESS | REPRESENTING | SUPPORT | OPPOSE |
|------------------|-----------------------|---------|--------|
| F.H. Buck Boles | MONTANA CHAMBER | | X |
| Brian Mcnitt | MEIC | X | |
| John J. Langh | STATE TAX APPEAL | | |
| Don Allen | McMinn Products Assoc | X | |
| GORDON SANDERS | Champion | X | |
| Janet Ellis | MT Audubon | X | |
| Samantha Sanchez | MAPP | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Concept 1
Not original
SUPPORT CONCEPT NOT TECHNICAL ASPEC.
10/5/91

HOUSE OF REPRESENTATIVES
VISITOR'S REGISTER

TAXATION COMMITTEE BILL NO. HB282
DATE 4/25/91 SPONSOR(S) Rep. L. Nelson

PLEASE PRINT PLEASE PRINT PLEASE PRINT

| NAME AND ADDRESS | REPRESENTING | SUPPORT | OPPOSE |
|--------------------|------------------------------|---------|--------|
| Trudy Laas Skali | Liberty County Commissioners | X | |
| NORA NELSON | Hill Co. Commr | X | |
| Marian Olson | Hill Co. Assessor | X | |
| Gordon Morris | MACo. | X | |
| John E. Witt | MACO & Chautauque Co | X | |
| Charles Danreuther | Chautauque County | X | |
| John North | Dept of State Lands | | |
| Susan Brooke | MA Stockgrowers/Wool growers | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

PLEASE LEAVE PREPARED TESTIMONY WITH SECRETARY. WITNESS STATEMENT FORMS ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.