

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 52nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By DAN HARRINGTON, CHAIR, on February 14, 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)
Russell Fagg (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)
Ted Schye (D)
Barry "Spook" Stang (D)
Fred Thomas (R)
Dave Wanzenried (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 591

Presentation and Opening Statement by Sponsor:

REP. SOUTHWORTH, House District 86, Billings, stated HB 591 is a bill to require that a contract let for a project costing more than \$25,000 and receiving a state tax exemption contain a provision requiring the contractor to pay the standard prevailing wage.

Proponents' Testimony:

Ron Burke, IBEW, Billings, stated that there is no standard prevailing wage on projects offered by the state. The state is saying "that's okay we will fund the project, but we don't have to pay the prevailing wage". This goes against the Davis - Bacon law that is in statute, and HB 591 would close the loophole to that law.

Gene Fenderson, Montana Building Construction Trade Unions, stated HB 591 is a bill of fairness for the public at large and taxpayer. Counties and cities should be added because they are tax exempt bonding. He gave background information on the prevailing rate law.

The prevailing rate law basically says that if a contractor uses public funds on a project, they must pay the prevailing rate of that given area. This is a fair theory, and we believe that this concept should be used in utilizing tax bonding money the communities is putting up.

Ron Bering, Local 532 Electricians, Billings, stated he would propose to change the wording in Paragraph 1, where it says "the state tax exemption" be amended to "state tax exempt bonding". His intent is was only for the tax exempt bonds that support and finance the operations.

John Ortwein, Montana Catholic Conference, stated that as the attorneys for the Catholic Conference read through the bill, they were confused. He introduced a proposed amendment which would be for clarification purposes. **EXHIBIT 1**

Christian Mackay, on behalf of Don Judge, AFL-CIO, provided written testimony. **EXHIBIT 2**

Opponents' Testimony:

Don Chance, Montana Building Industry Association, stated the bill draft on Line 13 is to broadly worded that it could apply to thousands of private projects. The types of projects that they we're concerned the prevailing wages would be extended to is any project that is taking advantage of Montana energy conservation income tax deduction. Currently, to encourage energy conservation practices there is a maximum deduction of \$150 credit off your income taxes. There is a question about whether the projects involved with tax increment financing and the tax credits provided for historic preservation and renovation projects will be involved. HB 591 essentially requires the prevailing wage scales be paid on thousands of private projects. Some of the amendments introduced may solve some of our concerns.

Questions From Committee Members:

REP. REAM stated to Don Chance that the committee received an amendment that strikes the language that he was referring to. REP. REAM asked if he would still be opposed to the bill if the language was inserted. Mr. Chance they would support the amendment that states "finance by tax exempt industrial revenue bonds". They would have a question as to what "financing" means. Their principal concern would deal with the state board of housing programs.

REP. O'KEEFE asked REP. SOUTHWORTH if he was attempting to get at the board of housing programs. REP. SOUTHWORTH referred the question to Ron Burke. Mr. Burke said it was not the intent. REP. O'KEEFE asked if we adopt the amendments and exempt the board of housing, would he still be comfortable with the bill. Mr. Burke said yes.

REP. THOMAS asked how would they determine that the time the project was let whether there would be a tax break involved for new industry. Lee Heiman, Legislative Council, said if the bonding amendment were put in, that would be part of the bonding requirement. They would have no way to tell the way the bill is written. REP. THOMAS said would this apply to new industry. When you build a new building, no taxes are being levied on it. Gene Fenderson stated there is confusion about tax exemption. We are looking at when cities and counties or the state issues tax exempt bonds to promote industrial and commercial expansion.

Closing by Sponsor:

REP. SOUTHWORTH urged the committee's support.

HEARING ON HB 580**Presentation and Opening Statement by Sponsor:**

REP. SCHYE, House District 18, Glasgow, stated HB 580 has gone through the Revenue Oversight Committee. He said that representatives from OPI and DOR would discuss the bill

Proponents' Testimony:

Jan Thompson, Office of Public Instruction, introduced amendments clarifying the provisions of for guaranteed tax base when they are writing the administrative rules. There is also a provision to lag the data that they use to calculate the GTB for a year.

EXHIBIT 3

Under current law, OPI must use current years taxable evaluation and previous fiscal years nonlevy revenue in their guaranteed tax base calculations. The problem that arises is that by the time OPI gets the data, the school districts have already had their

levy elections. They don't have the necessary information when they are putting together their preliminary budgets. The real downfall is that the GTB information OPI uses in June and July is still preliminary. They are proposing, with the DOR, to use the previous years taxable value, previous calendar year nonlevied revenue, and previous years A and B in the calculations. This way we can get the information out to the school districts in March when the schools are doing their preliminary budgets. We are trying to clarify the language.

Judy Rippingale, DOR, stated they supported HB 580 in terms of the affect it had on the DOR was to change from the current year to the previous years taxable value. The reason for doing this is that the current years taxable value is not available and timely enough. There should be no problems in using previous years.

Opponents' Testimony: None

Questions From Committee Members:

REP. REAM asked Judy Rippingale if she had a chance to look at the amendments since she didn't comment on them. Ms. Rippingale said DOR has had the amendments and sees no problems with the concept and has agreed to work with OPI on this project.

Closing by Sponsor:

REP. SCHYE made no closing statement.

EXECUTIVE ACTION ON HB 580

Motion: REP. RANEY MOVED HB 580 DO PASS.

Motion/Vote: REP. MCCARTHY moved to amend HB 580. Motion carried unanimously. EXHIBIT 4

Motion/Vote: REP. HARRINGTON MADE A SUBSTITUTE MOTION THAT HB 580 DO PASS AS AMENDED. Motion carried unanimously.

EXECUTIVE ACTION ON HB 591

Motion: REP. RANEY MOVED HB 591 DO PASS.

Discussion:

REP. O'KEEFE said the "or financing" language had to be cleaned up.

Motion: REP. O'KEEFE moved to amend HB 591. To insert "financed by tax-exempt industrial revenue bonds" or "financing from the sale of tax-exempt industrial revenue bonds".

Discussion:

REP. O'KEEFE stated if we put "financed by tax-exempt industrial revenue bonds", 2% of the project is financed by other money. That project would no longer be covered by this statute. If we include "financing involving the revenues of", 80% of the project comes under the heading. REP. REAM asked Lee Heiman to comment on the amendment by REP. O'KEEFE. Mr. Heiman said he did not know the financing provision of industrial bonds as to what percentage of the project it may involve. He didn't think the Board of Housing uses industrial revenue bonds.

REP. HOFFMAN asked REP. O'KEEFE if it was his concern that a project is financed in part by the revenue bonds that would be exempt. REP. O'KEEFE said yes. He felt that if they receive any part of their financing from the industrial revenue bonds, they should be covered by the laws introduced by REP. SOUTHWORTH brought to the committee. If we drop "or financing" and they are not 100% financed by these bonds, then this law does not apply. REP. HOFFMAN said what if the language was changed to "financed in whole or in part" by tax-exempt industrial revenue bonds.

Motion: REP. O'KEEFE withdrew his motion to amend HB 591.

Motion/Vote: REP. HOFFMAN moved to amend HB 591. Motion carried unanimously. EXHIBIT 5

Motion: REP. HARRINGTON MADE A SUBSTITUTE MOTION THAT HB 591 DO PASS AS AMENDED.

Discussion:

REP. THOMAS said industrial revenue bonds from the city are tax exempt. The purpose being that their would be no further cost to the project. The purpose of the bill is to raise the cost of payment of wages because prevailing wages are higher than typical wages paid. This bill will take what is a benefit to produce new jobs in Montana by raising the cost of the project. This is not the original intent of the bill. REP. RANEY said that we as citizens wouldn't want to engage in construction projects without paying the people a decent wage.

Vote: Motion that HB 591 Do Pass As Amended carried 16 to 4 on a roll call vote. EXHIBIT 6

EXECUTIVE ACTION ON HB 265

Motion/Vote: REP. MCCARTHY MOVED HB 265 BE TABLED. Motion carried unanimously.

EXECUTIVE ACTION ON HB 397

Discussion:

REP. MCCARTHY said when HB 397 was discussed in the committee, she suggested a sunset clause be put in. REP. HARRINGTON said

that more problems would be created by passing the bill. REP. GILBERT asked if there wasn't a suggestion that repayment was the problem that counties were having and an amendment was introduced that they would be paid in the first quarter of the next year. REP. McCAFFREE said HB 397 would create many problems in the County Treasurers' Offices. As he reads the bill, they can amend their budget and make refunds. They would be pulling money from every budget in the county, school district, and special improvement district.

REP. HARRINGTON said he had problems with the prospect of using the reserves. The Legislature would be solving a political problem for them instead of them doing it themselves.

Motion: REP. O'KEEFE MOVED HB 397 DO NOT PASS.

Discussion:

REP. O'KEEFE said he made his motion out of respect for REP. BARDANOUVE rather than table it.


REP. ELLISON asked if one of these cases were in court at present. REP. HARRINGTON said the case that brought about HB 397 is in court at present. REP. O'KEEFE said part of his motion be that the Chairman not sigh this out of the committee until the 46th day. REP. RANEY said if REP. O'KEEFE was concerned with REP. BARDANOUVE'S feelings, the committee could send him note to tell him we put his bill on the table. If he wants to come back and tell the committee his reasons for taking it off, we would listen. REP. ELLIOTT agreed.

Motion/Vote: REP. ELLIOTT MADE A SUBSTITUTE MOTION THAT HB 397 BE TABLED. Motion carried 14 to 6 with REPS. THOMAS, ELLISON, O'KEEFE voting no and REP. WANZENRIED excused.

ADJOURNMENT

Adjournment: 9:45 a.m.


DAN HARRINGTON, Chair


LOIS O'CONNOR, Secretary

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL

DATE 2/14/91

NAME	PRESENT	ABSENT	EXCUSED
REP. DAN HARRINGTON	✓		
REP. BEN COHEN, VICE-CHAIRMAN	✓	X	
REP. BOB REAM, VICE-CHAIRMAN	✓		
REP. ED DOLEZAL	✓		
REP. JIM ELLIOTT		✓	
REP. ORVAL ELLISON	✓		
REP. RUSSELL FAGG	✓		
REP. MIKE FOSTER	✓	X	
REP. BOB GILBERT	✓	X	
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	✓	X	
REP. BARRY "SPOOK" STANG		✓	
REP. FRED THOMAS		✓	
REP. DAVE WANZENRIED		X	✓

2-14-91
1:35 PM
LME

HOUSE STANDING COMMITTEE REPORT

February 14, 1991

Page 1 of 4

Mr. Speaker: We, the committee on Taxation report that House Bill 580 (first reading copy -- white) do pass as amended.

Signed: Dan Harrington, Chairman

And, that such amendments read:

1. Title, line 17.

Following: "DATES,"

Strike: "A RETROACTIVE"

Following: "APPLICABILITY"

Strike: "DATE"

Insert: "DATES"

2. Page 2, line 7.

Strike: "schools"

Insert: "the elementary school and high school district retirement fund budget"

3. Page 2, line 13.

Following: "for"

Strike: "schools"

Insert: "the county retirement fund"

4. Page 2, line 14.

Following: "revenue"

Strike: "received by a district"

Insert: "deposited in the elementary school or high school district retirement fund"

5. Page 2, line 15.

Following: "previous"

Insert: "calendar"

Following: "for"

Insert: "school"

6. Page 2, line 16.

Strike: "fiscal"

Insert: "calendar"

7. Page 2, line 17.

Following: "for"

Insert: "school"

8. Page 2, line 19.

Strike: "district"

Insert: "county"

9. Page 2, line 20.

Strike: "previous year"

Insert: "current school fiscal year in support of the elementary
and high school district retirement fund budget"

10. Page 3, line 3.

Strike: "schools"

Insert: "the school district's general fund"

11. Page 3, line 6.

Following: "program"

Strike: "schedule"

12. Page 3, line 9.

Strike: "received by"

Insert: "deposited in"

Strike: "district"

Insert: "district's general fund budget"

Following: "previous"

Insert: "calendar"

Following: "for"

Insert: "school"

13. Page 3, line 10.

Following: "in"

Strike: "fiscal"

Insert: "calendar"

14. Page 3, line 12.

Following: "for"

Insert: "school"

15. Page 3, line 14.

Strike: "previous year"

Insert: "current school fiscal year in support of the district's
general fund budget"

16. Page 3, line 23.

Following: line 22

Insert: "(4) "Statewide county mill value per elementary ANB" or
"statewide county mill value per high school ANB" means the

sum of the taxable valuation in the previous year of all property in the state plus the taxable value of oil and gas net proceeds determined under 15-23-607(4) for production occurring after March 31, 1990, plus the taxable value of coal gross proceeds determined under 15-23-703(3) plus all the taxable value of nonlevy revenue for support of the elementary school or high school district retirement fund budget, other than Public Law 81-874 funds, divided by 1000, with the quotient divided by the total state elementary ANB count or the total state high school ANB amount used to calculate the elementary school districts' and high school districts' current year foundation program amounts. The taxable value of nonlevy revenue for the purposes of computing guaranteed tax base aid to the county retirement fund is the amount of nonlevy revenue deposited in the elementary school or high school district retirement fund the previous calendar year, including for school fiscal year 1991 the revenue received in calendar year 1990 from the net proceeds taxation of oil and natural gas and including for school fiscal year 1992 and thereafter the local government severance tax, divided by the number of mills levied by the county in the current school fiscal year in support of the elementary school and high school retirement funds, multiplied by 1000."

Renumber: subsequent subsection

17. Page 3, line 23.
Following: "Statewide"
Insert: "district"

18. Page 3, line 24.
Following: "statewide"
Insert: "district"

19. Page 4, line 6.
Strike: "schools"
Insert: "the general fund budget of all school districts"

20. Page 4, line 13.
Strike: "received by a"
Insert: "deposited to the general fund of a school"

21. Page 4, line 14.
Following: "previous"
Insert: "calendar"
Following: "for"
Insert: "school"

22. Page 4, line 15.
Strike: "fiscal"
Insert: "calendar"

23. Page 4, line 16.
Following: "for"
Insert: "school"

24. Page 5, line 1.
Strike: "June 15"
Insert: "March 1"

25. Page 5, line 3.
Strike: "July 15"
Insert: "May 1"

26. Page 6, line 19.
Strike: "Retroactive applicability"
Insert: "Applicability"

27. Page 6, line 20.
Following: line 19
Insert: "(1)"

28. Page 6, line 23.
Following: line 22
Insert: "(2) Except as provided in subsection (1), [this act]
applies to school fiscal years beginning after June 30,
1991."

HOUSE STANDING COMMITTEE REPORT

February 14, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that House Bill 591 (first reading copy -- white) do pass as amended .

Signed: _____
Dan Harrington, Chairman

And, that such amendments read:

1. Title, line 6.

Strike: "RECEIVING A STATE TAX EXEMPTION"

Insert: "FINANCED IN WHOLE OR IN PART BY TAX-EXEMPT INDUSTRIAL
REVENUE BONDS"

2. Page 1, lines 13 and 14.

Strike: "receiving a tax exemption from the state"

Insert: "financed in whole or in part by tax-exempt industrial
revenue bonds"

52nd Legislature

LC1620/01

HOUSE BILL 591

EXHIBIT 1

DATE 2-14-91

HB 591

INTRODUCED BY SOUTHWORTH

A BILL FOR AN ACT ENTITLED: " AN ACT TO REQUIRE THAT A
CONTRACT LET FOR A STATE PROJECT COSTING MORE THAN \$25,000 AND
RECEIVING A STATE TAX EXEMPTION CONTAIN A PROVISION
REQUIRING THE CONTRACTOR TO PAY THE STANDARD PREVAILING
WAGE: AND PROVIDING AN EFFECTIVE DATE."

1. Title, line 6

Strike: "RECEIVING A STATE TAX EXEMPTION"

Insert: "FINANCED BY TAX EXEMPT INDUSTRIAL REVENUE BONDS
OR FINANCING"

2. Page 1, line 13

Strike: "RECEIVING A TAX EXEMPTION FROM THE STATE"

Insert: "FINANCED BY TAX EXEMPT INDUSTRIAL REVENUE BONDS OR
FINANCING"



EXHIBIT 2, a
DATE 2-14-91
HB 591

DONALD R. JUDGE
EXECUTIVE SECRETARY

110 WEST 13TH STREET
P.O. BOX 1176
HELENA, MONTANA 59624

(406) 442-1708

Testimony of Don Judge on HB 591, House Taxation Committee, Thursday, February 14, 1991.

Mr. Chairman and members of the committee, I'm Don Judge, representing the Montana State AFL-CIO, and I'm here today to support the application of the standard prevailing wage to tax exempt projects costing more than \$25,000.00.

As others have testified, contractors currently utilizing tax exempt bonds to finance construction projects are able to circumvent the intent of prevailing wage laws. Because these contractors are, in essence, being paid with public monies to complete these projects, there is no reason to differentiate between this source of funding or a direct public expenditure.

Workers in our state and nation have enjoyed the protection provided by prevailing wage laws for more than fifty years. In addition, these laws protect fair contractors, the general public and taxpayers, by ensuring that quality work will be performed by skilled and well-trained workers on public work projects. These protections ought to be extended to the types of projects covered under the provisions of this bill.

We urge that you support the extension of these protections by approving HB 591.

Thank you for considering our views.

EXHIBIT 3
DATE 2-14-91
HB 580

AMENDMENTS TO HB580
Introduced Copy

Committee on House Education

1. Page 2, Line 7
Strike: "schools"
Insert: "the elementary school and high school district retirement fund budget"
2. Page 2, Line 13
Following: "for"
Strike: "schools"
Insert: "the county retirement"
3. Page 2, Line 14
Following: "revenue"
Strike: "received by a district"
Insert: "deposited in the elementary school or high school district retirement fund"
4. Page 2, Line 15
Following: "previous"
Insert: "calendar"
Following: "for"
Insert: "school"
5. Page 2, Line 16
Following: "in"
Strike: "fiscal"
Insert: "calendar"
6. Page 2, Line 17
Following: "for"
Insert: "school"
7. Page 2, Line 19
Following: "levied by the"
Strike: "district"
Insert: "county"
8. Page 2, Line 20
Strike: "previous year"
Insert: "current school fiscal year in support of the elementary and high school district retirement fund budget"
9. Page 3, Line 3
Strike: "schools"
Insert: "the school district's general fund"

Ex. 3

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HB 580

10. Page 3, Line 6
Following: "program"
Strike: "schedule"
11. Page 3, Line 9
Strike: "received by"
Insert: "deposited in"
Following: "a"
Strike: "district"
Insert: "district's general fund budget"
Following: "previous"
Insert: "calendar"
Following: "for"
Insert: "school"
12. Page 3, Line 10
Following: "in"
Strike: "fiscal"
Insert: "calendar"
13. Page 3, Line 12
Following: "for"
Insert: "school"
14. Page 3, Line 14
Following: "in the"
Strike: "previous year"
Insert: "current school fiscal year in support of the
district's general fund budget"
15. Page 3, Line 23
Following: "Statewide"
Insert: "district"
16. Page 3, Line 24
Following: "statewide"
Insert: "district"
17. Page 4, Line 6
Strike: "schools"
Insert: "the general fund budget of all school districts"
18. Page 4, Line 13
Following: "revenue"
Strike: "received by a district"
Insert: "deposited to the general fund of a school district"
19. Page 4, Line 14
Following: "previous"
Insert: "calendar"
Following: "for"
Insert: "school"

Ex. 3

2-14-91

4B 580

20. Page 4, Line 15
Following: "in"
Strike: "fiscal"
Insert: "calendar"
21. Page 4, Line 16
Following: "for"
Insert: "school"
22. Page 4, Line 19
Strike: "previous year"
Insert: "current school fiscal year in support of the district general fund budget"
23. Page 4.
Following Line 19
Insert: "(5) "Statewide county mill value per elementary ANB" or "statewide county mill value per high school ANB" means the sum of the taxable valuation in the previous year of all property in the state plus the taxable value of oil and gas net proceeds determined under 15-23-607(4) for production occurring after March 31, 1990, plus the taxable value of coal gross proceeds determined under 15-23-703(3) plus all the taxable value of nonlevy revenue for the support of the elementary school or high school district retirement fund budget, other than Public Law 81-874 funds, divided by 1000, with the quotient divided by the total state elementary ANB count to the total state high school ANB count used to calculate the elementary school districts' and high school districts' current year foundation program amounts. The taxable value of nonlevy revenue for the purposes of computing guaranteed tax base aid for the county retirement fund is the amount of nonlevy revenue deposited in the elementary school or high school district retirement fund the previous calendar year, including for school fiscal year 1991 the revenue received in calendar year 1990 from the net proceeds taxation of oil and natural gas and including for school fiscal year 1992 and thereafter the local government severance tax, divided by the number of mills levied by the county in the current school fiscal year in support of the elementary school and high school retirement funds, multiplied by 1000."
24. Page 5, Line 1
Following: "by"
Strike: "June 15"
Insert: " March 1"
25. Page 5, Line 3
Strike: "July 15"
Insert: "May 1"
26. Page 7, Line 1
Following: "effective"
Insert: "for school fiscal years beginning"

Amendments to House Bill No. 580
First Reading Copy

For the Committee on Taxation

Prepared by Lee Heiman
February 14, 1991

1. Title, line 17.

Strike: "A RETROACTIVE"

Strike: "DATE"

Insert: "DATES"

2. Page 2, line 7.

Strike: "schools"

Insert: "the elementary school and high school district
retirement fund budget"

3. Page 2, line 13.

Strike: "schools"

Insert: "the county retirement fund"

4. Page 2, line 14.

Strike: "received by a district"

Insert: "deposited in the elementary school or high school
district retirement fund"

5. Page 2, line 15.

Following: "previous"

Insert: "calendar"

Following: "for"

Insert: "school"

6. Page 2, line 16.

Strike: "fiscal"

Insert: "calendar"

7. Page 2, line 17.

Following: "for"

Insert: "school"

8. Page 2, line 19.

Strike: "district"

Insert: "county"

9. Page 2, line 20.

Strike: "previous year"

Insert: "current school fiscal year in support of the elementary
and high school district retirement fund budget"

10. Page 3, line 3.

Strike: "schools"

Insert: "the school district's general fund"

11. Page 3, line 6.

Ex. 4

2-14-91

HB 580

Strike: "schedule"

12. Page 3, line 9.

Strike: "received by"

Insert: "deposited in"

Strike: "district"

Insert: "district's general fund budget"

Following: "previous"

Insert: "calendar"

Following: "for"

Insert: "school"

13. Page 3, line 10.

Strike: "fiscal"

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Following: "for"

Insert: "school"

15. Page 3, line 14.

Strike: "previous year"

Insert: "current school fiscal year in support of the district's general fund budget"

16. Page 3.

Following: line 22

Insert: "(4) "Statewide county mill value per elementary ANB" or "statewide county mill value per high school ANB" means the sum of the taxable valuation in the previous year of all property in the state plus the taxable value of oil and gas net proceeds determined under 15-23-607(4) for production occurring after March 31, 1990, plus the taxable value of coal gross proceeds determined under 15-23-703(3) plus all the taxable value of nonlevy revenue for support of the elementary school or high school district retirement fund budget, other than Public Law 81-874 funds, divided by 1000, with the quotient divided by the total state elementary ANB count or the total state high school ANB amount used to calculate the elementary school districts' and high school districts' current year foundation program amounts. The taxable value of nonlevy revenue for the purposes of computing guaranteed tax base aid to the county retirement fund is the amount of nonlevy revenue deposited in the elementary school or high school district retirement fund the previous calendar year, including for school fiscal year 1991 the revenue received in calendar year 1990 from the net proceeds taxation of oil and natural gas and including for school fiscal year 1992 and thereafter the local government severance tax, divided by the number of mills levied by the county in the current school fiscal year in support of the elementary school and high school retirement funds, multiplied by 1000."

Renumber: subsequent subsection

Ex. 4

2-14-91

HB 580

17. Page 3, line 23.
Following: "Statewide"
Insert: "district"

18. Page 3, line 24.
Following: "statewide"
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19. Page 4, line 6.
Strike: "schools"
Insert: "the general fund budget of all school districts"

20. Page 4, line 13.
Strike: "received by a"
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Strike: "June 15"
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26. Page 6, line 19.
Strike: "Retroactive applicability"
Insert: "Applicability"

27. Page 6, line 20.
Following: line 19
Insert: "(1)"

28. Page 6, line 23.
Following: line 22
Insert: "(2) Except as provided in subsection (1), [this act]
applies to school fiscal years beginning after June 30,
1991."

Amendments to House Bill No. 591
First Reading Copy

For the Committee on Taxation

Prepared by Lee Heiman
February 14, 1991

1. Title, line 6.

Strike: "RECEIVING A STATE TAX EXEMPTION"

Insert: "FINANCED IN WHOLE OR IN PART BY TAX-EXEMPT INDUSTRIAL
REVENUE BONDS"

2. Page 1, lines 13 and 14.

Strike: "receiving a tax exemption from the state"

Insert: "financed in whole or in part by tax-exempt industrial
revenue bonds"

EXHIBIT 6
DATE 2-14-91
HB 591

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 2/14 BILL NO. HB 591 NUMBER 1

MOTION: _____

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	2	
REP. DAN HARRINGTON, CHAIRMAN	✓	
TOTAL	24 : 6	

**HOUSE OF REPRESENTATIVES
VISITOR REGISTER**

TAXATION

COMMITTEE

BILL NO. 591

DATE 2-14-91

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
JOHN DRTWEIN	MT CATHOLIC CONF	✓	
Don Edwards	OCAW	X	
Ron Perring Billings	IBEW	X	
Ron Burke BLS	IBEW	✓	
CHRISTIAN MACKAY BEHALF OF DON WIDAE	AFL-CIO	✓	
Don CHANCE	MT. BUILDING IND. ASSN		✓
Eugene FENDERSON	MT ST BLDG TRADES	✓	
Robert K. MURPHY.	IBEW	✓	
KERMIT GOVES	IBEW	✓	
JODY CARLSON	HRDCS - QUESTION?		

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

HOUSE OF REPRESENTATIVES
VISITOR REGISTER

TAXATION

COMMITTEE

BILL NO. 580

DATE 2-14-91

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Jan Thompson	OP/	X	
July Rippin	DOR	X	

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