

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 52nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By DAN HARRINGTON, CHAIR, on February 19, 1991,
at 9:02 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.

Announcements: TRANSCRIPTION TAPES FOR THE FEBRUARY 19, 1991
TAXATION COMMITTEE MEETING WERE DEFECTIVE. ALL AVAILABLE
INFORMATION HAS BEEN PRESENTED IN THESE MINUTES.

HEARING ON SB 77

Presentation and Opening Statement by Sponsor:

SEN. ECK, Senate District 40, Bozeman, stated SB 77 would provide
a tax incentive payments to gasohol dealers and alcohol
distributors for the use and production of gasohol. It basically
does three things: (1) it changes the sunset clause from 1993 to

2001; (2) it changes the total payment made for the incentive from \$1.25 million to \$6 million; and (3) it changes the cap from \$1 million to \$1.5 million on any one plant.

Proponents' Testimony:

Don Sterhan, Alcotech Partnerships; Shirley Bell, Farmer Valley Company; Bob Stephens, Montana Grain Growers Association; Linda Nielson, Farmer; SEN TVEIT; REP. RANEY; and REP. FOSTER went on record in support of SB 77.

Opponents' Testimony: None

Questions from Committee Members: None

Closing by Sponsor:

SEN. ECK made no closing statement.

HEARING ON SB 85

Presentation and Opening Statement by Sponsor:

SEN. ECK, Senate District 40, Bozeman, stated SB 85 is an act clarifying the meaning of the term "institutions of purely public charity". This would be things such as property owned by institutions purely public charity and directly used for purely public charitable purposes such as cemeteries.

Proponents' Testimony: None

Opponents' Testimony: None

Questions From Committee Members: None

Closing by Sponsor:

SEN. ECK made no closing statement.

HEARING ON SB 159

Presentation and Opening Statement by Sponsor:

SEN. MANNING, Senate District 18, Great Falls, stated that SB 159 is an act to exempt golf carts from the fee in lieu of tax for off-highway vehicles by providing that a golf cart is not an off-highway vehicle.

Proponents' Testimony:

Cort Harrington, Montana County Treasurers Association; and Dick Michelloti, Cascade County Treasurer went on record in support of SB 159.

Opponents' Testimony: None

Questions From Committee Members: None

Closing by Sponsor:

SEN. MANNING made no closing statement.

HEARING ON HB 437

Presentation and Opening Statement by Sponsor:

REP. SPRING, House District 77, Belgrade, stated HB 437 is an act allocating a portion of the Resource Indemnity Trust Fund receipts to the state special revenue fund for conservation districts to fund certain conservation district operations and projects.

Proponents' Testimony:

Peggy Parmelee, Montana Association of Conservation Districts, provided written testimony. EXHIBITS 1,2,3

Dan Hybner, Hill County Conservation District; Tom Burns, Montana Association of Conservation Districts; and REP. M. HANSON went on record in support of HB 437.

Opponents' Testimony:

John Fitzpatrick, Pegasus Gold Corporation, went on record in opposition to HB 437.

Questions From Committee Members: None

Closing by Sponsor:

REP. SPRING referred to EXHIBIT 2. He stated that conservation districts carry out projects such as fire rehabilitation, tree planting, streambank stabilization projects, irrigation water management, farm energy audits, and sustainable agriculture demonstrations. Conservation districts also provide a wide array of conservation equipment to land users, including tree planters, weed sprayers, and conservation tillage drills, to promote the use of conservation practices. He urged the committee's support of HB 437. x

HEARING ON HB 617

Presentation and Opening Statement by Sponsor:

REP. REAM, House District 54, Missoula, provided written testimony and proposed amendments drafted by Lee Heiman, Legislative Council. EXHIBIT 4,5

Proponents' Testimony:

REP. ELLIOTT went on record in support of HB 617.

Opponents' Testimony: None

Questions From Committee Members: None

Closing by Sponsor:

REP. REAM urged the committee's support.

EXECUTIVE ACTION ON SB 86

Motion: REP. THOMAS MOVED SB 86 BE CONCURRED IN.

Motion/Vote: REP. M. HANSON moved to amend SB 86. Motion carried unanimously by voice vote.

Motion/Vote: REP. ELLISON MOVED SB 86 BE CONCURRED IN AS AMENDED. Motion carried unanimously.

EXECUTIVE ACTION ON HB 543

Motion: REP. ELLIOTT MOVED HB 543 DO PASS.

Motion: REP. THOMAS moved to amend HB 543.

Discussion:

REP. THOMAS stated that he wanted to change the 15% to 20% on Page 1, Line 23.

Vote: Motion to amend HB 543 carried 18 to 3 with REPS. WANZENRIED, ELLIOTT, and NELSON voting no.

Motion/Vote: CHAIR HARRINGTON MADE A SUBSTITUTE MOTION THAT HB 543 DO PASS AS AMENDED. Motion carried unanimously. EXHIBIT 6

EXECUTIVE ACTION ON HB 183

Motion/Vote: REP. RANEY MOVED HB 183 BE TABLED. Motion carried unanimously by voice vote.

EXECUTIVE ACTION ON HB 437

Motion/Vote: REP. O'KEEFE MOVED HB 437 BE TABLED. Motion carried 11 to 9 with REPS. SCHYE, ELLISON, GILBERT, REAM, M. HANSON, FOSTER, NELSON, McCAFFREE and HOFFMAN voting no.

EXECUTIVE ACTION ON SB 77

Motion/Vote: REP. FOSTER MOVED SB 77 BE CONCURRED IN. Motion carried unanimously by voice vote.

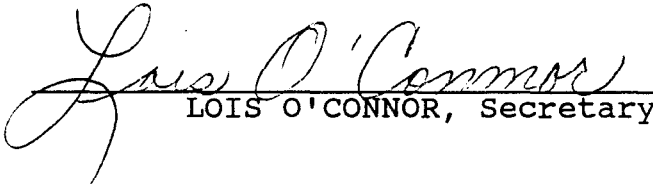
Announcements: CHAIR HARRINGTON stated that HB 518 and SB 159 would be referred to the Property Tax Subcommittee and HB 457, HB 458, HB 532, HB 550, HB 558, HB 526, and HB 617 would be referred to the Income/Severance Tax Subcommittee.

ADJOURNMENT

Adjournment: 11:00 a.m.



DAN HARRINGTON, Chair



LOIS O'CONNOR, Secretary

DH/lo

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL

DATE

2/19/91

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	✓	+	

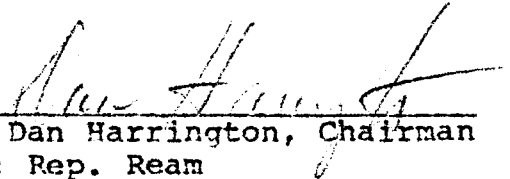
9:15
3-5-91
TDR

HOUSE STANDING COMMITTEE REPORT

March 5, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that Senate Bill 86 (third reading copy -- blue) be concurred in as amended.

Signed: 
Dan Harrington, Chairman
Carried by: Rep. Ream

And, that such amendments read:

1. Page 2, line 7.

Following: "1985,"

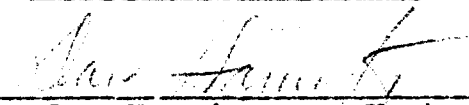
Insert: "or"

HOUSE STANDING COMMITTEE REPORT

March 5, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that House Bill 543 (first reading copy -- white) do pass as amended.

Signed: 
Dan Harrington, Chairman

And, that such amendments read:

1. Title, line 7.

Following: "PLAN;"

Insert: "INCREASING THE AMOUNT OF THE CREDIT TO 20 PERCENT;"

2. Page 1, line 23.

Strike: "15%"

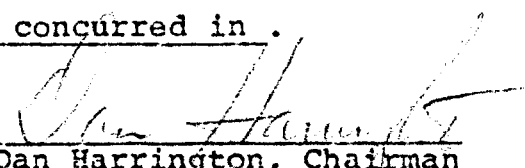
Insert: "20%"

HOUSE STANDING COMMITTEE REPORT

March 5, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that Senate
Bill 77 (third reading copy -- blue) be concurred in .

Signed: 

Dan Harrington, Chairman

Carried by: Rep. Schye



EXHIBIT 1
DATE 2-19-91
HB 437

MONTANA

Association of Conservation Districts

501 North Sanders
Helena, MT 59601

(406) 443-5711

HB 437

February 19, 1991

My name is Peggy Parmelee and I am executive vice president of the Montana Association of Conservation Districts (MACD) and we represent the 59 conservation districts (CDs) in Montana.

Today I rise in support of HB 437. Conservation districts have not asked for a change in their funding for many years, but as a result of many factors the need is real and the request is long over due.

BACKGROUND

Conservation districts (CDs) are a part of your local government. They work the same way as your county commission does, with and for the people through locally elected officials. Conservation districts were formed in accordance with the Montana Soil Conservation District Law passed by the 26th General Assembly in 1939.

Today there are approximately 3,000 conservation districts throughout the 50 states, Puerto Rico, Virgin Islands, District of Columbia, Guam, and the Northern Mariana Islands and cover 98 percent of the privately owned lands.

Montana's 59 conservation districts are political subdivisions of state government, and are responsible under state law for natural resource management and conservation within their boundaries. They are a bridge between federal, state, and local resource management agencies and local land managers, and perform a variety of functions and activities in coordinating and implementing nation and state resource programs.

During the 1950s and 1960s there were modifications to the state laws and conservation district powers and scope of work was expanded to meet emerging resource needs. This increase in responsibility and authority has caused district officials to assume a greater leadership role in resource use and development in their communities.

The conservation districts develop and carry out long-range programs that will result in the conservation and improvement of soil and water resources; to provide assistance in the planning and application of conservation measures; and to encourage maximum participation by the general public and all local public and private agencies to fulfill this purpose.

Districts are governed by a board of five elected supervisors, who are elected at the general election, and who are not paid for their work. Incorporated cities and towns within the CDs boundaries appoint two urban supervisors to the Board.

Conservation districts work on both private and public lands, and are charged to protect the natural resources, preserve wildlife, protect the tax base, protect public lands, and protect and promote the health, safety, and general welfare of the people of this state. Districts work on urban and rural natural resources issue, economic development.

The resource issues in Montana are as varied as our state is itself. Montana's soil erosion rate is one of the highest in the nation. We are suffering from an extended drought. Water issues are changing constantly and the desires of the landusers are changing.

FUNDING

Conservation districts receive funding from different sources for different activities.

By law, Montana's CDs assess 1.5 mills on real property within the conservation district boundaries. The following is a broad spectrum of what the 1.5 mills bring into CDs.

- . 13 districts receive 0 - \$5,000
- . 12 districts receive \$5,001 - \$9,000
- . 14 districts receive \$9,001 - \$14,500
- . 4 districts receive \$14,501 - \$17,000
- . 17 districts receive \$17,001 - \$20,000
- . 11 districts receive more than \$20,000

The 1.5 mills on a state-wide basis brings in approximately \$906,000 now. HB 437 is projected to bring in \$1,000,000.

Initiative 105 has froze the CDs to the dollar amount they received in 1986. With the decreasing taxable valuation in our counties, even if I 105 were repealed, it would not increase the funding of CDs a lot.

All government lands in the state (FS, BLM, DSL, FW&P) do not pay any money to the districts. By law, Payment in Lieu of Taxes, go to the Counties and none of that money is earmarked to the CDs. But we work and give the services we provide on those lands.

Portion of many of Montana's larger cities, for example the city of Missoula's boundaries as of 1948 is not in the conservation district. But the conservation district and the Soil Conservation Service work within that area. But do not receive funding for it.

cost taxpayer
A few examples of what 1.5 mills ~~brings in~~ in Missoula I own a house on three acres of land which is valued at approximately \$70,000 and I pay a little over \$4.00 to the "soil conservation district." I owned a parcel of land in the Dillon area and paid 10 cents to the CD. In Hill CD 160 acres of farmland worth \$12,000 brings in approximately \$17.50 and 160 acres of pastureland brings in 18 cents.

Only 23 CDs have at least one full-time staff person. In the 1990s it is difficult, to say the least, and probably impossible to operate an office, pay a staff person, and also have an effective operation on the low budgets CDs have.

Conservation districts who levy their full 1.5 mills (or because of I 105 the same dollar amount as they did in 1986) and have a need for more administrative money, can apply for "administrative" grants from the Local Assistance account in CARDDs budget. There is \$95,000 in this Local Assistance accounting entity. In 1990 39 districts applied for administrative grants and 38 received grants and could show an actual need of \$211,233. In 1990 the highest grant allowed a district was \$4,500 and the lowest was \$1,000 with an average of \$2,500. No district with a budget of over \$20,000 was given grant money in 1990. The applications were rated on a basis of need.

The elected supervisors and appointed urban supervisors are all business people who many times are not even reimbursed for out-of-pocket expenses. Because of low budgets the CDs are not able to pay for the supervisors to receive on-going training on the programs they administer or the issues they work with, or how to be the effective natural resource leaders they should be.

Other responsibilities CDs have:

- . Administration of SB 310 the Natural Streambed and Land Preservation Act
- . Designated a lead agency in the Coordinated Resource Management Program (CRM)

I sincerely encourage you to adopt HB 437 and enable this branch of local government to be funded at a level that will help.

Thank you for allowing me to testify today.

Peggy L. Parmelee
Executive Vice President

The logo features a stylized mountain range within a circular frame, which is itself set against a background of horizontal lines representing a river or landscape. The entire logo is enclosed in a rectangular border.

MONTANA

Association of Conservation Districts

501 North Sanders
Helena, MT 59601

(406) 443-5711

Purpose	Conservation districts (CDs) work to fulfill the state's policy to conserve soil, water and other natural resources of the state.
Background	Montana passed the conservation district law in 1939 to allow local control of natural resource management programs and activities. Montana has 59 conservation districts that cover nearly the entire state. Sixty incorporated cities have voted to be included within the district boundaries. The nation's 2,950 soil and water conservation districts represent 99 percent of farms and ranches in the United States.
Operation	Conservation districts are political subdivisions of the state, governed by a board of five locally elected supervisors. Municipalities within the boundaries of a conservation district are entitled to representation on the board by appointing up to two "urban" supervisors. Supervisors are not paid a salary for their regular services to the conservation district.
Funding	Funding for administration and operation comes from a maximum of 1.5 mills levied on real property within conservation district boundaries. Funding varies from county to county, ranging from \$1,500 to \$80,000 (plus or minus) per year, with an average of about \$8,000. Since the amount of county tax money received generally is not adequate, conservation districts rely on other funding sources for operations and project funding.
Activities	<p>Some of the major activities in which conservation districts are involved at this time include:</p> <p>Streambed and Land Preservation Act — (75-7-101 et seq. MCA) — Any private individual or corporation that proposes to work in a stream must first apply for a permit from a conservation district.</p> <p>Water Quality — Conservation districts are responsible for nonpoint source pollution (NPS) control at the local level. Conservation districts work with federal and state agencies to identify and prioritize streams affected by NPS. They also work to conduct projects that demonstrate NPS control practices.</p> <p>Riparian Management — Conservation districts sponsor and conduct landowner workshops, produce and distribute informational materials, and conduct demonstration projects and tours of riparian management techniques.</p> <p>Urban Activities — Conservation districts provide soil surveys, water inventories, assistance with waste disposal and other services to builders, contractors, planning commissioners, municipal officials, schools, hospitals, industries and landowners. An average of 400 units of state and local government receive assistance annually.</p> <p>Resource Conservation & Development — Conservation districts have joined together with private individuals, and county and city government to initiate community-led rural development efforts. One new Resource Conservation & Development (RC&D) area has been formed in central Montana encompassing six counties. Another area involving 16 eastern Montana counties has been established. A total of 37 counties are now directly involved with this rural economic development effort. Considerable interest has been expressed in other areas of the state.</p>

Activities

Conservation Education — Conservation districts work with schools to develop outdoor classrooms by providing technical assistance, plant materials, and financial assistance. Other educational activities include hosting or sponsoring kids to annual events such as the Montana Youth Range Camp, the Natural Resources Youth Camp, and Range Days. Environmental education in schools is also encouraged by sponsoring teacher workshops and providing educational materials.

Saline Seep — Conservation districts in 33 counties make up the Montana Salinity Control Association, which provides expert technical assistance to landowners in saline seep abatement and control.

Water Reservations — Conservation districts can reserve water for future beneficial use. Fourteen conservation districts in the Yellowstone River basin currently administer water reservations in their areas. Other districts in the Clark Fork and Missouri River basins are preparing applications for reservations.

Montana Rangeland Resource Program — Conservation districts appoint a county range leader and work to assist ranchers, sportsmen, recreationists, and other users of rangeland to become more aware of each other's needs. Emphasis is to initiate a program that will provide voluntary incentives for rangeland improvement and increase public awareness of rangeland and its importance to the county and state.

Greater Yellowstone Area Resource Management — Eight Montana conservation districts, along with 27 conservation districts from Idaho and Wyoming, have formed the Greater Yellowstone Association of Conservation Districts (GYACD). Their mission is to promote resource conservation and economic stability in the area.

Coordinated Resource Management and Planning — Conservation districts participate in the state and national effort to increase the effectiveness of resource management and planning activities on intermingled lands regardless of ownership.

Forest Practices — Conservation districts participate in cooperative Best Management Practices education programs and are promoting sustainable forest management as a means of providing stable rural economics.

Funding Programs

Sustainable and Small Scale Agriculture — Conservation districts are developing sustainable alternatives in agricultural production to address groundwater quality, high energy costs, demand for chemical-free food and valuable farm economics.

Through grant programs available to them, conservation districts carry out projects such as fire rehabilitation, tree planting, streambank stabilization projects, irrigation water management, farm energy audits, and sustainable agriculture demonstrations. Conservation districts also provide a wide array of conservation equipment to landusers, including tree planters, weed sprayers, and conservation tillage drills, to promote the use of conservation practices.

Agricultural Energy Conservation Program — Conservation districts, also through grant funds, implement a program that demonstrates ways the agricultural community can cut energy related costs.

MONTANA CONSERVATION DISTRICTS
FUNDING SOURCES

January 1991

COUNTY FUNDS

- * Conservation Districts, by law, levy 1.5 mills on Real Property which is within the conservation district boundaries.
- * I-105 affected all conservation district county funding:
 - . mill levy
 - . special assessments (projects)

STATE FUNDING

- Conservation Districts received Administrative Grants and 223 Grants from the Conservation and Resource Development Bureau/Department of Natural Resources (CARDB/DNRC).
- * Administrative Grants are from funds within CARDB's budget. Presently this amount is \$95,000.
 - . Conservations districts apply for these grant funds and it is based on need.
 - . Conservation districts must be spending the same dollar amount as they were in 1986 to qualify for these grant monies.
 - . In 1990 conservation districts had a actual need for \$211,000.
- * 223 Grant Program -- These monies come from 1/2 of 1 percent from the Coal Severance Tax (Various Programs).
 - . The 223 Grant Program was started in 1981.
 - . In 1981 \$200,000 (+/-) came into the fund.
 - . In 1990 \$117,000 (+/-) came into the fund.
 - . There has always been need for \$400,000 or more for projects.

SUMMARY OF HB 617 REQUIRING A "TAX EXPENDITURE BUDGET"

The Statement of Intent included with the bill is not required, but is included to delineate the reasons for the bill.

There are two principal purposes of the bill: (1) requiring the Department of Revenue to report information about the numerous "tax breaks" or "loopholes" that exist in Montana's tax code so that the public and their legislators can be aware of the costs of the tax breaks; and (2) requiring the Governor to recommend continuing, increasing, decreasing, or eliminating the so-called "tax breaks" so that the public and the Legislature will know and can react to the Governor's position on the myriad of tax breaks.

Section 1 of the bill requires the Department of Revenue to capture and report a variety of information about Montana's taxes applied to a variety of commercial enterprises. The reporting deadlines in the bill will allow time enough for legislative committees and the Governor to react to the information reported prior to an upcoming session of the Legislature.

Section 2 of the bill requires the Governor to have prepared a "tax expenditure budget" much in the same way that he has a regular budget prepared. Rather than recommending a level of spending for a particular program, which recommendation is reviewed through the appropriation process of the Legislature, the Governor would recommend funding tax breaks or loopholes through his tax expenditure budget.

The Legislature and the public would then be aware of current policy and priorities relative to the expenditure of public money through special tax breaks. Currently, neither the public nor the Legislature knows the costs of continuing tax loopholes.

Section 3 of the bill establishes a deadline for the Department of Revenue to submit the required tax expenditure information to the Governor. The deadline is August 1 in each year preceding a legislative session and should allow sufficient time for the Governor to reflect on the public policies of tax expenditures and to make recommendations for improvement.

Section 4 of the bill requires the Governor to submit his tax expenditure budget to the Legislature at the same time that he submits his regular budget to the Legislature. By so doing, all expenditures -- those that take the form of legislative appropriation and those that take the form of special tax breaks -- can be compared by the public and the Legislature as a

total package. Without reporting and recommending improvements on tax policy and tax expenditures, the public and the Legislature does not see the total picture of public expenditures.

Section 5 requires the Legislature to consider the tax expenditure budget recommended by the Governor. The manner in which the Legislature decides to consider the budget is left to the discretion of the Legislature.

Sections 6 and 7 are merely housekeeping language allowing severability and instructing codification.

EXHIBIT 5
DATE 2-19-91
HB 617

Amendments to House Bill No. 617
First Reading Copy

For the Committee on Taxation

Prepared by Lee Heiman
February 19, 1991

1. Page 2, line 24.
Following: "chapters"
Insert: "30,"

2. Page 4, line 1.
Following: "chapters"
Insert: "30,"

EXHIBIT 6
DATE 2-19-91
HB 543

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 2/19 BILL NO. HB 543 NUMBER HB 543-1

MOTION: DP/A

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	✓	X
REP. FRED THOMAS	✓	
REP. DAVE WANZENRIED	✓	
REP. DAN HARRINGTON, CHAIRMAN	✓	
TOTAL		

**HOUSE OF REPRESENTATIVES
VISITOR'S REGISTER**

TAXATION COMMITTEE BILL NO. SB 85
 DATE 2/19/91 SPONSOR(S) SEN. ~~LEE~~ ECK

PLEASE PRINT

[illegible]

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

HOUSE OF REPRESENTATIVES
VISITOR'S REGISTER

Taxation

COMMITTEE

BILL NO. SB 159

DATE 2/19/91

SPONSOR(S) MANNING

PLEASE PRINT

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
CORT HARRINGTON	Mont. County Treas Ass.	✓	
Dick Michelotti	Cascade County Treasurer	✓	
Sam Dick MANNING	SPONSOR	✓	

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

HOUSE OF REPRESENTATIVES
VISITOR'S REGISTER

Taxation COMMITTEE BILL NO. HB 437
DATE 2/19/91 SPONSOR(S) Rep. Spring
PLEASE PRINT PLEASE PRINT PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOS
Peggy Parmelee	MT. Assoc. Cons. Dist	✓	
Tom Burns	" " " "	✓	
Ellis Hagen	MACD Vice Pres.	✓	
Shirley Ball	Eastern RCLD	✓	
Don Hybner	Hill County Conservation District	✓	
Jane Holzer	MSCA	✓	
Nancy J. Dicconche	Wade High ^{State} Conservation Dist	✓	
Paul Bodner	Judith Basin Conservation District	✓	

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

HOUSE OF REPRESENTATIVES
VISITOR'S REGISTER

TAXATION

COMMITTEE

BILL NO. HB 617

DATE 2/19/91 SPONSOR(S) Rep. Keam

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Dennis Adam	DOR		

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