

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 52nd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By DAN HARRINGTON, CHAIR, on March 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 764

Presentation and Opening Statement by Sponsor:

REP. HAYNE, House District 10, Dupuyer, stated HB 764 would define the continued use of a two cent perpetual cigarette tax which was in a bill passed in the 1989 Legislature. She stated that this tax was fought for and won by the various Montana veterans organizations and senior groups to support the construction of our state second veterans nursing home located in Glendive.

Montana appropriates approximately \$775,000 of general fund money annually for the Columbia Falls nursing home. HB 764, if passed, will eliminate this general fund obligation. It also provides sufficient operating income through this biennium and in following years for the operations of the Glendive Nursing Home. HB 764 is supported by all of the Veterans groups of Montana and is a priority issue for Montana's Legacy Legislature. Since the tax is already in place, no additional tax is needed.

Proponents' Testimony:

Rich Brown, Montana Board of Veteran Affairs, provided written testimony. EXHIBIT 1

REP. JOHNSON, Glendive, stood in support of HB 764.

Dick Baumberger, Disabled American Veterans, urged the committee's support of HB 764.

Robert Van Der Vere, WWII Veteran, stated he would like to see the bill passed because if he had to go into a nursing home he would like to go to Glendive.

Johnny Buck, Glendive, VFW, asked for the committee's support of HB 764. He stated that Eastern Montana has worked long and hard to have the Eastern Montana veterans home become a reality. The continuation of the two cent cigarette tax for the operation and maintenance of the veteran's homes in Montana would provide an ongoing fund with no additional burden to taxpayers.

Lester Ollerman, Mayor Glendive, stated the citizens of Glendive have hard for a veteran's home in Eastern Montana and are pleased that this project will become a reality. The continued operation and maintenance is a very important factor and would be an expense to the states general fund. The two cent tax would provide an ongoing fund to keep the veteran's home going with no additional burden on the taxpayer. He urged the committee's support.

Kathy McLane, Veteran's Committee, said it is vital to retain the two cent cigarette tax for the operation and maintenance for the veteran's nursing homes in Montana. We need to be assured of the state's support for these great projects for the Montana Veterans. There are many veterans in the state who will benefit from this.

Hal Manson, American Legion, stated the Legion strongly supports HB 764. Many times we have seen problems with getting financing for the nursing home in Columbia Falls because of the crunch on budgets within the state. With the continuation of the two cent cigarette tax, it will relieve the general fund and we will adequately finance our nursing homes.

George Poston, United Veteran's Committee of Montana, stated currently, all the nursing home beds in Montana for veterans are full and there is a waiting list. He anticipated that as soon as the home in Glendive is ready, it will be full within six months. HB 764 will furnish the money necessary for the maintenance of the homes.

Kay Foster, representing Richard Larsen, Mayor, Billings, provided written testimony. EXHIBIT 2

Opponents' Testimony:

Tom O'Connell, Administrator, Architecture & Engineering Division, stated he was appearing as a spokesman for over 3,000 constituents who can not speak for themselves. His constituents are the 3,046 state buildings that contain over 16 million square feet and valued at \$1 billion. He assured the committee that there were basic needs for those facilities that were not being met. There is simply not enough money available for the needs of these facilities.

The role of the Architecture & Engineering Division is to administer the state's Long Range Building Program. This program was established in 1965 to take care of the repair and maintenance of the state's facilities. If you were building a house, you would assume the same responsibility he has for state facilities. You would identify your needs, set your priorities, and find ways to fund those priorities. As taxpayers, the committee should be aware of the problems facing state facilities.

The work on the Long Range Building Program starts in early July. All the agencies submit their request. This biennium over 416 projects were requested totaling \$318 million. From the request, the building program is developed which includes prioritizing projects and a way to finance these projects. HB 5, which is currently before the Legislature, includes the recommended projects from the \$318 million worth of recommended needs. He provided fact sheets for the committee on the Long Range Building Program. EXHIBIT 3

The fact sheets show that the cigarette tax dropped between 1986 and 1988, and in 1990 it jumped to \$6.5 million due specifically to the two cent tax to fund the veteran's home in Glendive. The cigarette tax revenue for the current biennium is \$6.5 million. The Long Range Building Program's fund request is \$242 million for this biennium. The \$242 million needs to be funded out of the \$6.5 million in cigarette tax revenue.

Mr. O'Connell stated further that he is not opposed to the veteran's home, but wants to make it clear, that the federal government has not approved the \$3.6 million necessary for the federal matched share of the veteran's home. The project can not continue until the federal money is approved. The cigarette tax

money is set by statute for the construction and repair of facilities. The committee must carefully consider the needs of the states facilities before you take additional money from them for other purposes.

Questions From Committee Members:

REP. O'KEEFE stated that the Legislature did increase the cigarette tax by two cents in the last session. It brought in an additional revenue of \$6.4 million. He asked Tom O'Connell if he had number to show if this represented a drop in cigarette use. Mr. O'Connell said when there were proposals to increase the cigarette tax, the Legislative Fiscal Analyst prepared a report and there was a corresponding drop in usage of cigarettes with the tax increase. He does not know whether the drop in usage is specifically connected to the two cent tax increase or not. REP. O'KEEFE said the committee should have those projections to look at. He asked if they did have the projections and could protect the \$6.4 million for the Long Range Building Funds, tack the two cents on for the nursing homes, would he have any problem with that. Mr. O'Connell said that is certainly the Legislature's choice. Even if the Legislature didn't take the two cent tax increase, the funding levels in the Long Range Building Program are very low.

REP. HARRINGTON stated that it was the Legislature's prerogative in the last Legislature to pass the two cent tax in the first place. The intent of the legislative money was to be used for this type of thing and asked Mr. O'Connell if he thought this was their intent. Mr. O'Connell said as he reads HB 202 and HB 547 from the last session, he and their attorney saw it as a permanent tax increase with no delineation as to where that tax should go other than into Capitol Projects Fund which is a portion of the cigarette tax.

REP. O'KEEFE said that his wants to find a way to fund the Glendive veterans home, and asked REP. HAYNE if the bill doesn't get out of committee is there another way for the Glendive facility to go to fund the home. REP. HAYNE referred the question to Rich Brown. Mr. Brown stated the Legislature has the prerogative to set the funding for the Glendive home any way they want to. There is no other vehicle in place at this time to support the funding.

REP. MCCARTHY said that she was told that a percentage of the tax was to be put in a trust fund for Galen and asked Mr. Brown if that wasn't correct. Mr. Brown said the two cent cigarette tax is continually being collected and \$1.9 million has been set aside for the Glendive nursing home. Because the Galen facility was not built, he imagined that Long Range Building has assumed that anything in excess of the \$1.9 million will go to them also. There is no trust fund for the Galen facility that he is aware of.

REP. THOMAS asked Mr. Brown what the cost of the Glendive facility was. Mr. Brown said \$3.6 million would be federal share; \$1.9 million would be state share. REP. THOMAS asked if the funding was already available for the Glendive facility. Mr. Brown said there will be enough state funds with the two cent cigarette tax, and we have been told by the U.S. Congressional Delegation that the latest they will be funded is in the next years package which is October 1. They are looking at funding three facilities: Columbia Falls, Glendive, and Galen.

REP. HARRINGTON asked Mr. Brown if there was another bill being introduced that would put Galen back on line for building a domicile. Mr. Brown said yes. It was his understanding that the Galen bill is still in appropriations and has not yet been heard.

Closing by Sponsor:

REP. HAYNE asked the committee to pass HB 764 for the veterans.

HEARING ON HB 796

Presentation and Opening Statement by Sponsor:

REP. BECK, House District 48, Deer Lodge, stated HB 796 was introduced at the request of senior citizens and Legacy Legislature members from his district. The Legacy Legislature meets every two years in a general session. It is an educational and advocacy program.

Educationally, they are becoming very aware of many of the issues that face the state. Many of the members are sponsored financially by senior assistance groups within their community. They are not getting much money this way. HB 796 provides for a voluntary check off contribution entering the amount in a box on your state income tax. This concept is not new. It is provided for agriculture in schools, child abuse prevention, and non-game wildlife. The money would go into the Legacy Legislative account and the DOR will deduct 15% for administration and charges.

The fiscal note shows an impact on the general fund of \$19,570. This will be used for starting the program and will take care of itself later on. He provided amendments to HB 796. EXHIBIT 4

Proponents' Testimony:

Gene Brown, Delegate, Sixth Legacy Legislature, provided written testimony. EXHIBIT 5

Opponents' Testimony:

Judy Rippengale, DOR, opposed HB 796 because of the cost effectiveness of income tax check offs. The administrative cost

in the first year is \$22,000 and an ongoing cost of \$3,000 for each year there after. Although they can not predict public acceptance of each new program, it could be two full years before the check offs would retrieve the money to implement it. DOR has no funding to offset the debt that would be created.

Ms. Rippingale gave the committee a copy of the DOR check off program. EXHIBIT 6 There are currently four programs.

DOR believes the tax return in a tax booklet should be limited to the purpose of informing our customers about their tax requirements and use it as a vehicle to calculate and collect the tax only. Adding check offs is contrary to their interests in simplifying the tax reporting forms and procedures. It also sets a precedence that we do not want to see expanded. There is also a diminishing use of the check off. HB 796 allows the DOR to deduct administrative costs but it does not grant them spending authority. This is not an effective way to raise the funds.

Questions From Committee Members:

REP. THOMAS asked REP. BECK how the Legacy Legislature program is funded currently. REP. BECK said it is funded by volunteer contributions.

Closing by Sponsor:

REP. BECK said the intent of the Legacy Legislature is a good one. We have a growing number of senior citizens, and it is good to have this type of program in place. He urged the committee's support.

HEARING ON HB 832

Presentation and Opening Statement by Sponsor:

REP. ELLISON, House District 81, McLeod, stated HB 832 is an attempt to change the Hard Rock Impact Act. Currently, there is no provision in the law for the county that has an ore body under it, but the mine is located in another county. All of the impact is on the county where the facilities are. Counties that have the ore bodies underneath their land and do not receive any revenue out of it are angry.

The Hard Rock Impact Act is complicated. Most Legislators haven't come into contact with it unless they have a mine located in their district. He provided some proposed amendments.

EXHIBIT 7,8,9

Proponents' Testimony:

Carol Ferguson, Hard Rock Impact Bureau, stated HB 832 deals with two laws and it ties into a third. The Hard Rock Impact Act deals with increased cost from a large scale mineral development

to local governments. The process used in the Act is that the mineral developer prepares an impact plan to identify the need for services and facilities in the local governments. If the impact identifies that there will be increased costs in a county, town, or school districts, which does not include the mine in its tax base, it triggers another action.

Under the Impact Act, all the increased net operating cost have to be paid by the mineral developer either through grants or tax prepayments. A company can only prepay taxes to a jurisdiction to which its is a taxpayer. If you have increased costs in a school district that doesn't include the mine and identify this in the impact plan, that triggers the Tax Base Sharing Act.

The Tax Base Sharing Act states that the taxable evaluation of the mineral development is gross proceeds of real property and equipment. The taxable evaluation of mineral development, under current law, is allocated to the county, town, and the school districts where the mine employees live.

HB 832 states that 20% of the gross proceeds should be reserved to the jurisdiction where the ore body is located. Sometimes the county, school district, or elementary district, where the ore body is located, is not going to have any increased cost, its not going to have increased employees, or an increased number of students; but the ore body may be extracted and be producing revenue which will go somewhere else. Once this happens then the existing provisions of the Tax Base Sharing Act are triggered. All of the mill facility taxable value, equipment valuation, and 80% of the gross proceeds are subject to the Tax Base Sharing Act. They are then allocated to where the employees reside or where the mine employee students reside.

The other part of HB 832 deals with the allocation of the Metal Mines tax revenue which is the state revenue where 25% goes back to the county where the mine is located. Where the mine is located in more than one county, the DOR has no direction in current law about how to divide up the money.

The Metal Mines Tax Allocation was enacted by the Legislature primarily for the purpose of helping local governments deal with the impacts of mine closure. HB 832 says that the Metal Mines allocation will go to the county where the mine is located unless there is an impact plan; in which case, it will go to the county where the impacts will occur.

REP. BROWN, Butte-Silver Bow, stated that early in the session, several legislators discussed those pieces of legislation that affected the Hard Rock Impact Act.

The problem in Lincoln and Sanders Counties was described as the ore body is located in Sanders County and the mine in Lincoln County. Most of the impact is located in Lincoln County. If things are left the way they are, it would appear that the

impacts will not fall out proportionally to the distribution of the tax funds.

If HB 832 passes, the Legislature will be making a policy decision that the county containing the ore body in gets 20% because the ore is located in that county regardless of impacts. The county where the ore body lies should get some taxable revenue for the fact that the ore is in the county. The balance of the revenue is split based on the tax sharing provisions if there is any impacts in Sanders County.

The latter portion of HB 832 is a counterbalance. It says that the county where the impact is most felt needs to be taken care of. This bill is about fairness, equitable distribution, and decent treatment for all involved.

Bill Donahue, Superintendent, Libby Public Schools, stated that he is supporting HB 832 with reservations. Lincoln County has been involved with the Hard Rock Impact Act and they have been comfortable with it. It is his understanding that the Legislature established laws for mining in the state which made the mines offset the costs of the impacts that you make on the workers, cities, and schools. The problem that exists, currently, is that the mine is located in one county and the ore is located in another. In Lincoln and Sanders County such is not the case. He supported the bill with reservations or until it is explained further.

Ward Shanahan, Stillwater Mining Co, stated he had the same concerns expressed by Mr. Donahue. He was in the conference that set up the original bill. In the Hard Rock Impact Act, the developer is suppose to advance funds. There is then a scheme set up for credits against future taxes for the funds that are advanced. He wanted to be included in the subcommittee hearing on the bill.

Larry Dolezal, Lincoln County Commissioner, reiterated the concerns of Mr. Donahue and Mr. Shanahan.

REP. DARKO, Libby, stated that she is in the middle of a hornets nest with this bill. Any one who has gone through a large scale development in the county or district knows that there are many issues to deal with. She feels the 20% is negotiable and her goal is to make sure that the laws are fair for all the entities involved. Sanders County should be entitled to some kind of revenue by the fact that the ore is located in their county. It is by stroke of luck, that the development is being done in her county. These are factors that have to be weighed. HB 832 is a step in the right direction.

REP. ELLIOTT, Trout Creek, said that he represents Sanders County. Our present system of taxation is the benefit accrued from a large project gives the benefit to the taxing distribution district in which that project is located. It is the luck of the

draw who gets that. He does not agree with that taxing philosophy but that is what we have.

We now have a dilemma before us where the taxing district which has the raw wealth under the Hard Rock Mining Impact Act will no longer be privy to it. When the wealth is gone, it is gone and can not be taxed again.

He talked about the amount of money involved in the ASARCO-Troy Project which is the one of the world's largest silver mines. **Commissioner Dolezal**, prepared some figures for him: the metalliferous mines license tax is \$200,000; the gross proceeds tax is \$473,000; the personal property tax is \$649,000, and the real estate tax is \$116,000, for a total gross tax that goes to Lincoln County of \$1,239,000. Twenty percent of the gross proceeds tax come to \$95,000 or 8% of the total tax revenue that Lincoln County now enjoys from the ASARCO Project.

The other problem that needs to be addressed is where the metalliferous mines license taxes go. In HB 832, 25% of it goes to the county in which the mine is located. Statute says that a mine is mine at the point of extraction; in other words, the ore body. Now you have this language, the revenue section of the code, and the Hard Rock Impact section of the code which says 25% goes to the impacted taxing jurisdiction. There is a discrepancy that needs to be dealt with. This language gives the money to the counties that are impacted. If there is no impact, then it goes to the county in which the mine is located. This is a fair thing to do.

Opponents' Testimony: None

Questions From Committee Members:

REP. McCAFFREE asked **REP. ELLIOTT** if HB 832 addresses the difference in the same county between the school districts. **REP. ELLIOTT** said that it wouldn't address those differences. HB 832 addresses only the provisions of the Metalliferous Mines License Tax and the Hard Rock Mining Impact Act. **Carol Ferguson** stated that HB 832 deals with the two acts stated by **REP. ELLIOTT**. In the context of the bill, it deals with counties, towns, and school districts; but it does not affect oil, gas, or coal. **REP. ELLISON** stated that under the Hard Rock Mining Act, your mine property is all taken out of the tax base of the county where it is located. The taxes from that is then distributed where the impacts are.

Closing by Sponsor:

REP. ELLISON stated that this is a problem that will come up again and again if we don't do something about it. This is a policy decision that the committee will have to make.

HEARING ON HB 894**Presentation and Opening Statement by Sponsor:**

REP. KIMBERLEY, House District 90, Billings, stated HB 894 will be a benefit to higher education, the units of the university system, and the independent four year colleges in Montana. It will allow a tax credit for individuals and for corporations who give money to the general endowments funds of the university system foundations or the foundation of the independent colleges. The purpose is to help establish a partnership between the units of higher education and the state.

The amendments submitted are technical amendments from the DOR and other amendments drawn up to specifically include the independent colleges. **EXHIBIT 10,11**

Proponents' Testimony:

Ken Heikes, Eastern Montana College, stated that the university system was and is underfunded. Something needs to be done, and Colleges and universities need a solid funding base. He does not believe that they will be able to turn around the funding issue in the near future. One way to start is to have a cooperative effort to provide an incentive to the private sector such as the one proposed in HB 894. The incentive is limited to a maximum of 10% on the first \$5,000 of the gifts to an endowment fund and a further limitation is a sunset clause at the end of five years. If the incentive proves to be workable, the Legislature can evaluate the program and continue it. He submitted a letter from **Cal Winslow, President, Deaconess Development Foundation.**
EXHIBIT 12

In 1993, four of the university system units will be celebrating their centennial year. Major fund drives are being planned and this tax credit would provide a major stimulus for those campaigns.

Russ Ritter, speaking on behalf of the private institutions in the state, submitted letters from the College of Great Falls and Rocky Mountain College. **EXHIBIT 13,14**

He stated that in the last session, the Legislature decided to open up a license plate program which allowed the private colleges to cooperate with the public sector. This program provides scholarship income for each pair of plates sold to every individual who would like to call these loans of these various higher education institutions in Montana. The endowments really become the backbone of these institutions. Anything we can do to encourage these contributions would be appreciated.

Kurt Lacey, Eastern Montana College, Student President, stated that the students are in full support of HB 984. He stated that

the these foundation are exactly that. They are foundations of support for the various higher education facilities. These foundation fill a void and serve as an essential element to our colleges and students. These funds are targeted toward things that are most worth of being funded.

Patrick McCleary, Associated Students of the University of Montana, stated that HB 894 is a very modest bill. It provides a maximum 10% rebate of \$5,000 as an incentive. This is an encouraging thing to do.

Opponents' Testimony: None

Questions From Committee Members: None

Closing by Sponsor:

REP. KIMBERLEY said that this is a creative way to help out with a serious problem--funding higher education. He urged the committee's support.

HEARING ON HB 973

Presentation and Opening Statement by Sponsor:

REP. STANG, House District 52, St. Regis, stated HB 973 would create a small petroleum tank cleanup fund similar to the fund set up by **REP. RANEY** in the last session for commercial tanks. If the bill passes, it would cover all tanks in the state with the exception of refineries, railroads, and people who sell to the federal government. He provided written testimony and amendments. **EXHIBIT 15**

Proponents' Testimony:

Fred Maker, Superior School District, stated the last legislature had the foresight to pass HB 617--the petroleum fund. Unfortunately, you left out tanks that supply heating units. There are three major constraints against this: (1) heating oil tanks are still on estrigent regulations of the EPA; (2) the cost of cleaning up the tanks is very prohibitive; and (3) the means of acquiring the money for such cleanup.

He gave a scenario of what the Superior School had to go through to clean up their spill. They had no choice but to clean it up. They did, but asked what would happen if they didn't. They said that the state would clean it up, then take them to court and force them to pay for it. When they started the process of cleanup, they had to find the people who could technically help them with the cleanup. What he found was a very cost prohibitive method of cleaning up the fuel. There are not many people who know how to clean these types of spills; therefore, their costs are very high.

Under current law, if they had a fuel leak this year, they would have no means of collecting money from any sources other than his general fund. Last year, he could go to the voters and put a mandatory tax on those voters. There are at the present time in the area of \$65,000 for the cleanup. The federal government does not help in the payment of the cleanup. HB 973 would help get the funds for such cleanups.

Jean Riley, Petroleum Tank Release Compensation Board, provided written testimony. EXHIBIT 16

Chris Kaufmann, Montana Environmental Information Center, stated there are statutes in place that provide environmental cleanup for fuel tanks over 1,100 gallons. The purpose of the fund was to protect gas stations from financial disaster. About 30% of all tanks are covered under this provision. Sixty percent of the tank population is under 1,100 gallons and 5% of those larger than that are holding fuel oil or special fuels. We need a greater level of protection. HB 973 will protect schools, hospitals, and homeowners from environmental degradation due to leaking tanks.

The cost of cleaning up the leaking tank is \$140,000. That cost is lower in Montana. At the point where ground water becomes contaminated, the cost of these cleanups is above \$50,000. More and more leaks are being discovered all the time. This fund creates an incentive to look for leaks and clean them up. She urged the committee's support.

Milton Markeson, Carter County Commissioner, stated it is most important that a fund is created to cleanup leaky underground storage tanks. The effective date of HB 973 should be made retroactive to April 13, 1989. When LUST regulations were implemented, no one realized how much a major cleanup project would cost. It is impossible to absorb the cost without financial help. By passing HB 973, a fund would be created to help everyone. A contaminated area presents a risk to health and the environment. HB 973 is needed.

Bill Donahue, Superintendent, Libby, supported HB 973. He stated that he had five schools in his district and four of them have underground storage tanks. He asked his insurance agent if they were covered for leakage. The agent said no, the money for cleanup would have to come from our general fund or reserves.

Gordon Morris, Montana Association of Counties, stood in support of HB 973.

Kay McKenna, Montana Association of County Superintendents, stated the Association is very much in favor of HB 973. It cost a fortune to get rid of the tanks and urged the committee's support.

Marvin Musall, H.M.S. Technologies, stated that as a consultant he is seeing a pattern where the affected parties are in constant need the support of funding for cleanup.

Allen Hobbs, Montana Refining Company, stated their company buys crude oil from Conrad, Cutbank, and Shelby and ship it to Great Falls. Their finished products are sold in Central and Northern Montana. He supported HB 973 with the amendments because the U.S. government does not pay the fee, therefore, sales to the federal government should be exempt. Military jet fuel should also be exempt from paying this fee. It is a very large portion of their business.

John Herrin, Consultant To Carter County, stated Montana needs HB 973. He stated heating oil is much heavier than oil. It seeps into the ground water system and is much worse than gasoline. HB 973 is an insurance policy. It spreads out the risk for your constituents in case they have a leak.

Opponents' Testimony:

Ben Havdahl, Montana Motor Carriers, provided written testimony. EXHIBIT 17

Questions From Committee Members:

REP. McCAFFREE asked REP. STANG how many schools have access to natural gas. REP. STANG said he did not know. He stated that the schools who do have natural gas would not be affected by HB 973.

REP. O'KEEFE asked if the bill would cover the cleanup of tank releases caused by railroad. REP. STANG said no. REP. O'KEEFE stated that Ben Havdahl suggested that we put the taxes on the special fuels sold to railroads and asked Mr. Havdahl if he also suggested that the cleanup program cover cleanups caused by railroad fuel. Mr. Havdahl said that it would have to be left up to the legislature, but he had no problem with that.

Closing by Sponsor:

REP. STANG said that he would have a problem putting railroad under HB 973. We would probably be looking at another independent liability somewhere in the state. He thinks that there will be less and less of these tanks because of EPA requirements. If we look down the road, the possibility of combining this fund with the others will exist. If we do so, then we can further reduce the diesel and the gas tax. Many places such as gas stations can not get insurance to cover their underground storage tanks. This bill is a cheap way for these people to do it. HB 973 will take care of the refinery in Great Falls to the federal government. What we should is equal taxes

up and down the board. The retroactive date of the bill only applies to the leaks.

EXECUTIVE ACTION ON SB 128

Motion: REP. HOFFMAN MOVED SB 128 BE CONCURRED IN.

Discussion:

REP. ELLIOTT said that this is a sales tax on tourists. He objected to the bill. REP. RANEY stated that he was also against the bill. He sees private enterprise in the Big Sky area going back to 1970 when they first started getting the state to supplement their activity to build the road all the way up to the ski area. Chet Huntley and the Chrysler Corporation came in and built the ski area, condos, stores, and golf courses and made big bucks. Now they don't want to spend their big bucks to take care of their own infrastructure. Now they want us to tax the tourists on their behalf. We should not be doing this.

REP. HOFFMAN stated that we tax alcohol, cigarette, and a whole variety of other things. This again is a very selective tax. There are many people who support a statewide sales tax but oppose this bill because they see it as an erosion of the statewide sales tax concept. If we do not tax the tourists to take care of that infrastructure, then we all will end up paying for it.

REP. GILBERT said he would oppose the bill and he is a sales tax supporter. He agreed with REP. RANEY in that the people who started the commercial endeavor are now trying to find a way to let someone else pay their expenses for them.

REP. MCCARTHY said that she sees it as a user fee on the people who are using the resort and she therefore does not have any objection to it. She is more concerned with how they are going to handle the implementation of it.

REP. STANG said the bill does not just apply to Big Sky. It applies to other communities that would be designated as a resort area and it would give them a chance to improve their infrastructure and can receive the same benefit.

REP. ELLIOTT said that if you can afford to live in Big Sky, you can afford to pay for your own needed improvements. If you can't afford the gas; don't buy the car. There is a vote in the bill. The local voters can go to the polls and vote to tax someone else. This offends him as it is taxation without representation.

Vote: Motion that SB 128 Be Concurred In carried 14 to 7 on a roll call vote. EXHIBIT 18

EXECUTIVE ACTION ON HB 877

Motion: REP. REAM MOVED HB 877 DO PASS.

Discussion:

REP. REAM stated HB 877 is the one mill economic development levy. REP. GILBERT asked if it extended into the perpetuity of I-105. REP. REAM said that the Governor said that he would go on with it being a sunset.

Vote: Motion carried 17 to 4 with REPS. McCAFFREE, GILBERT, FAGG, and ELLISON voting no.

EXECUTIVE ACTION ON HB 935

Discussion:

REP. MCCARTHY stated that she had amendments to HB 935. She stated that she has taken Section A from the bill and has changed the funding mechanism. HB 935 is the bill to help senior citizens by providing in-home health care. It was expressed that this was a necessary program.

Motion: REP. ELLIOTT MOVED HB 935 DO PASS.

Motion: REP. MCCARTHY moved to amend HB 935. EXHIBIT 19

Discussion:

REP. O'KEEFE asked if 100% percent of the tax go to in-home health care. REP. MCCARTHY said yes. REP. THOMAS asked Lee Heiman, Legislative Council, if there was a coordinating clause since it is tied to the pull tab bill. Mr. Heiman said that HB 935 takes the pull tab bill and puts it into this bill.

Vote: Motion to amend HB 935 carried 18 to 3 with REPS. NELSON, O'KEEFE' and SCHYE voting no.

Motion: CHAIR HARRINGTON MADE A SUBSTITUTE MOTION THAT HB 935 DO PASS AS AMENDED.

Discussion:

REP. THOMAS asked if there was an income qualification to get the in-home service. REP. MCCARTHY said that it is her understanding that anyone who needs it would qualify. CHAIR HARRINGTON said that when the bill was heard they said that they were far short of the amount of money they needed in order for them to take care of the in-home health care. There are many bills in the Appropriations Committee that are trying to do the same thing. This just takes care of it. REP. GILBERT said the good thing about the program is that it keeps the people out of nursing homes and keeps them in their homes to keep the costs down. REP. O'KEEFE said the problem he has with the amendments is that

gambling will be expanded. REP. McCARTHY said she understood that but there is no money in the general fund for it either.

REP. O'KEEFE said that he would support the bill the way it is; but he thinks that if they are expanding gambling, which is something that wasn't in the bill when it was introduced, that the public should have the right to voice their opinion. CHAIR HARRINGTON said that when the bill was introduced, they wanted gambling money to fund the program. That is what they did. People have been saying that the Legislature is not finding funding sources for these bills. He is saying that we are getting you a funding sources. The bill will be killed by putting in the 5% in. We are going to tax the people somewhere. If the bill passes, everyone will have the opportunity to vote on it.

REP. REAM asked REP. McCARTHY about Page 4 of her amendments. It allocates 2/3 of the tax to the trust fund and 1/3 to the local governments. It is not all going into the trust fund. REP. McCARTHY said that it is her understanding that the 2/3 goes into the trust for in-home health and the other 1/3 goes into the in-home health care at that time. REP. GILBERT said he didn't know how he is going to vote as they didn't do what he thought they were going to do. They have come up with a new bill and he is having a problem with it.

REP. GILBERT asked that the bill be passed for the day so that some committee members could talk to certain people about it.

Vote: NO ACTION WAS TAKEN ON HB 935

ADJOURNMENT

Adjournment: 12:02 p.m.


DAN HARRINGTON, Chair


LOIS O'CONNOR, Secretary

DH/lo

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL

DATE 3/14/91

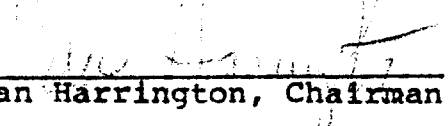
NAME	PRESENT	ABSENT	EXCUSED
REP. DAN HARRINGTON	✓		
REP. BEN COHEN, VICE-CHAIRMAN	✓		
REP. BOB REAM, VICE-CHAIRMAN	✓		
REP. ED DOLEZAL	✓		
REP. JIM ELLIOTT	✓		
REP. ORVAL ELLISON	✓		
REP. RUSSELL FAGG	✓		
REP. MIKE FOSTER	✓		
REP. BOB GILBERT	✓		
REP. MARIAN HANSON	✓		
REP. DAVID HOFFMAN	✓		
REP. JIM 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	✓		

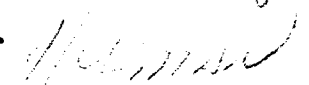
HOUSE STANDING COMMITTEE REPORT

March 14, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that Senate Bill 128 (third reading copy -- blue) be concurred in .

Signed: 
Dan Harrington, Chairman

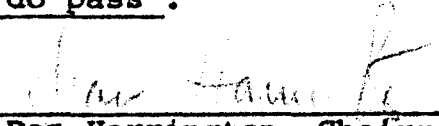
Carried by: Rep. 

HOUSE STANDING COMMITTEE REPORT

March 14, 1991

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that House Bill 877 (first reading copy -- white) do pass .

Signed: 
Dan Harrington, Chairman

VETERANS AFFAIRS DIVISION
DEPARTMENT OF MILITARY AFFAIRS

EXHIBIT 1
DATE 3-14-91
HB 764



STAN STEPHENS, GOVERNOR

STATE OF MONTANA

TESTIMONY OF HOUSE BILL 764

HOUSE TAXATION

MARCH 14, 1991

GOOD MORNING! MY NAME IS RICH BROWN AND I AM THE ADMINISTRATOR FOR THE MONTANA VETERANS AFFAIRS DIVISION.

I AM HERE TODAY ON BEHALF OF THE BOARD OF VETERANS AFFAIRS TO EXPRESS SUPPORT FOR THIS BILL AND AS ADMINISTRATOR OF VETERAN AFFAIRS TO PROVIDE YOU WITH INFORMATION SURROUNDING THIS LEGISLATION.

CURRENTLY THE STATE OF MONTANA IS APPROPRIATING OVER \$700,000 ANNUALLY FROM THE GENERAL FUND FOR THE OPERATIONS OF THE COLUMBIA FALLS STATE VETERANS NURSING HOME. WE ARE ALSO NEARING MATCHING FUND DOLLARS FROM THE U.S. GOVERNMENT FOR THE CONSTRUCTION OF A SECOND NURSING HOME AT GLENDIVE. CONCEIVABLY, THIS NURSING HOME WILL EVENTUALLY REQUIRE ABOUT THE SAME AMOUNT OF GENERAL FUND DOLLARS.

STATE VETERANS NURSING HOMES AND DOMICILIARIES RECEIVED FROM THE DEPARTMENT OF VETERANS AFFAIRS, (D.V.A.) \$22.44 PER DAY, PER VETERAN IN THE NURSING HOME AND \$9.59 PER DAY, PER VETERAN IN A DOMICILIARY. THESE FUNDS ARE NOT PAYABLE TO A PRIVATE NURSING HOME.

Ex. 1

3-14-91

HB 764

IN ADDITION THE D.V.A. VIA THE 1990 BUDGET RECONCILIATION ACT, IS ANTICIPATING REDUCING SINGLE VETERANS WITH NO DEPENDENTS IN MEDICAID CERTIFIED NURSING HOMES TO A MAXIMUM PAYMENT OF \$90.00 PER MONTH. PREVIOUSLY A VETERAN IN NEED OR AID AND ATTENDANCE ON PENSION COULD RECEIVE UP TO \$950.00 PER MONTH. AGAIN, WE ARE ANTICIPATING AN EXEMPTION FOR STATE VETERAN NURSING HOMES.

MR. CHAIRMAN, WE HAVE BEEN WORKING WITH THE DEPARTMENT OF SOCIAL AND REHABILITATION SERVICES TO IDENTIFY ELIGIBLE VETERANS AND SURVIVING SPOUSES SEEKING MEDICAID ASSISTANCE FROM THE STATE AND HAVING THEM INSTEAD APPLY FOR VETERANS ENTITLEMENTS. IN THE FIRST SIX MONTHS OF THIS PROGRAM, THESE REFERRALS HAVE RESULTED IN ADDITION ANNUAL PAYMENTS BY D.V.A. TOTALLING OVER \$600.000.

HOWEVER, TO ADEQUATELY WORK WITH AND ADAPT TO THE D.V.A.'S CHANGING SYSTEM, WE NEED A SECOND STATE VETERANS NURSING HOME AND TO HAVE BOTH NURSING HOMES ADEQUATELY FUNDED.

AS REP. HARRIET HAYNE NOTED, HOUSE BILL 764 CAN RESOLVE THIS ISSUE. NO ADDITIONAL TAXES ARE NEEDED; THE TAX IS IN PLACE. THIS WILL OF COURSE ALSO RELIEVE CURRENT APPROPRIATED GENERAL FUNDS TO THE COLUMBIA FALLS FACILITY.

ON BEHALF OF THE BOARD OF VETERANS AFFAIRS, I URGE YOUR CONCURRENCE IN HOUSE BILL 764.



CITY OF BILLINGS

EXHIBIT 2
DATE 3-14-91
HB 764

RICHARD L. LARSEN
MAYOR
P.O. BOX 1178
BILLINGS, MT 59103
PHONE (406) 657-8296

March 13, 1991

Representative Dan Harrington, Chairman
Members of the House Taxation Committee

SUBJECT: HOUSE BILL 764

Mr. Chairman and Members of the Committee:

This written testimony is in support of HOUSE BILL 764. The bill would allocate a portion of the State cigarette tax for the construction, operation and maintenance of state veterans nursing homes.

As you are probably aware, Glendive has been selected as the site for a new veterans facility. While many cities, including Billings, actively competed for this facility, Glendive was the successful candidate. We, in Billings, now support this decision and Glendive's efforts to establish and operate the home. The funding provided by HOUSE BILL 764 would be a key element in achieving this goal.

Please give your careful consideration to this bill and report the bill with a "do pass" recommendation.

Sincerely,

Richard L. Larsen
Mayor

RLL:bm

EXHIBIT 3
DATE 3-14-91
HB 764

LONG RANGE BUILDING PROGRAM
FACT SHEET

Cigarette Tax Revenue
1986 Biennium - 1992 Biennium

Cigarette Tax	Total Requests	LRBP Fund Requests
\$4,933,211 in 1986-87	\$171 million	\$136 million
\$4,534,261 in 1988-89	\$160 " "	\$145 " "
\$6,433,303 in 1990-91	\$188 " "	\$150 " "
\$6,507,037 in 1992-93 (est)	\$318 " "	\$242 " "

Long Range Building Program
1984 Biennium - 1992 Biennium
(Millions)

<u>Biennium</u>	<u>LRBP Fund</u>	<u>Other Cash Projects</u>	<u>LRBP Bonds</u>	<u>Other Bonds</u>	<u>Total Program</u>
1984-1985	\$10.87	\$15.69	\$36.36	\$3.08	\$ 65.90
1986-1987	\$10.52	\$20.12	\$ 0.00	\$8.55	\$ 39.19
1988-1989	\$ 6.24	\$11.44	\$ 0.00	\$0.00	\$ 17.69
1990-1991	\$ 5.51	\$18.20	\$ 0.00	\$3.54	\$ 27.25
1992-1993	\$ 7.63	\$44.49	\$50.88	\$8.00	\$111.00

**REVENUE ESTIMATES
LONG RANGE BUILDING PROGRAM FUND
1992-93 BIENNIUM**

Unobligated Beginning Cash Balance	1,159,125
Revenues:	
Cigarette Tax	6,507,037
Interest Earnings	400,000
Supervisory Fees & Other	142,000
Mansfield Center Funds	<u>1,000,000</u>
 Funds Available in the 92-93 Biennium	 9,208,162
Expenditures:	
A & E Operating Exp.	(1,355,595)
 Funds Available for Capital Projects	 <u><u>7,852,567</u></u>

If \$.02 goes towards Maintenance of Vets Home decrease in funds
available for Capital Projects: (2,167,195)

(FY 92: 942,052)

(FY 93: 1,225,143)

Σx. 3

3-14-91

HB 764

**REVENUE ESTIMATES
LONG RANGE BUILDING PROGRAM FUND
1992-93 BIENNIUM**

Unobligated Beginning Cash Balance	1,159,125
---	------------------

Revenues:

Cigarette Tax	4,339,842
Interest Earnings	400,000
Supervisory Fees & Other	142,000
Mansfield Center Funds	<u>1,000,000</u>

Funds Available in the 92-93 Biennium	7,040,967
--	------------------

Expenditures:

A & E Operating Exp.	(1,355,595)
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Funds Available for Capital Projects	<u><u>5,685,372</u></u>
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EXHIBIT 4
DATE 3-14-91
HB 796

Amendments to House Bill No. 796
First Reading Copy

Requested by Rep. Gary Beck
For the Committee on Taxation

Prepared by Lee Heiman
March 12, 1991

1. Title, line 6.

Strike: "CHECKOFF"

Insert: "; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND AN
APPLICABILITY DATE"

2. Page 2, line 11.

Strike: "social and rehabilitation"

Insert: "family"

3. Page 2.

Following: line 16

Insert: "NEW SECTION. **Section 4. Effective date --**
applicability. [This act] is effective on passage and
approval and applies to taxable years beginning after
December 31, 1991."

TESTIMONY IN SUPPORT OF
HB 796 - INCOME TAX CHECKOFF FOR MONTANA LEGACY LEGISLATURE
BY GENE BROWN, DELEGATE TO SIXTH LEGACY LEGISLATURE

MARCH 14, 1991

Mr. Chairman, Members of the House Taxation Committee, my name is Gene Brown and I am here in support of HB 796. I was a delegate to the Sixth Legacy Legislature that was held in May 1990.

Montana Legacy Legislature is a non-profit corporation to educate and encourage older Montana citizens to participate in a mock legislative session held every two years here in this building. Members of the Montana Legislature have all received a copy of the "Bill Book" or results of the Sixth Legacy Legislature.

The local elections, forums and workshops at Montana's 160 senior centers provide needed information about issues facing our communities such as health care costs, education for our children and taxation in support of vital services. The Montana Legacy Legislature is an important part of the Aging Services Network to promote an increased awareness of issues affecting the 130,000 older Montanans, or 1 of 6 Montanans. In the year 2020, 1 in 4 of Montana's population will be older persons.

To help fund the representation of senior citizens from all communities in the legislative process, it is necessary to have a vehicle to fund the training events and session. The Income Tax Checkoff is a way for all Montanans to have an opportunity to voluntarily contribute.

The 51st Montana Legislature overwhelmingly supported this Bill two years ago and we hope that you will do the same. Thank you for this opportunity to testify in support of HB 796.

MONTANA DEPARTMENT OF REVENUE
INCOME AND MISCELLANEOUS TAX DIVISION
CHECK OFF PROGRAM

EXHIBIT 6
DATE 3-14-91
HB 796

NAME	TAX YEAR	CONTRIBUTION	# OF RETURNS CONTRIBUTING	# OF RETURNS PROCESSED
PUBLIC CAMPAIGN	1983	\$4,238.00	4238	365,632
PUBLIC CAMPAIGN	1984	\$3,727.00	3727	365,051
PUBLIC CAMPAIGN	1985	\$2,486.00	2486	366,690
PUBLIC CAMPAIGN	1986	\$2,136.00	2136	363,797
PUBLIC CAMPAIGN	1987	\$2,403.00	2403	364,477
PUBLIC CAMPAIGN	1988	\$1,495.00	1495	368,876
PUBLIC CAMPAIGN	1989	\$1,466.00	1466	377,079
NON-GAME	1983	\$35,427.00	6630	365,632
NON-GAME	1984	\$34,060.00	6218	365,051
NON-GAME	1985	\$31,869.00	4146	366,690
NON-GAME	1986	\$24,616.00	3108	363,797
NON-GAME	1987	\$20,463.00	2521	364,477
NON-GAME	1988	\$21,698.00	2339	368,876
NON-GAME	1989	\$21,299.00	2318	377,079
CHILD ABUSE	1985	\$27,086.00	3595	366,690
CHILD ABUSE	1986	\$20,732.00	2721	363,797
CHILD ABUSE	1987	\$19,448.00	2497	364,477
CHILD ABUSE	1988	\$21,349.00	2288	368,876
CHILD ABUSE	1989	\$21,942.00	2351	377,079
AGRI MT SCHOOL	1985	\$8,487.00	1317	366,690
AGRI MT SCHOOL	1986	\$8,727.00	1167	363,797
AGRI MT SCHOOL	1987	\$4,912.00	768	364,477
AGRI MT SCHOOL	1988	\$5,854.00	750	368,876
AGRI MT SCHOOL	1989	\$6,741.00	799	377,079
VET'S CEMETERY	1987	\$7,042.00	817	364,477

EXHIBIT 7
DATE 3-14-91
HB 832

Amendments to House Bill No. 832
First Reading Copy

Requested by Rep. Brown
For the Committee on Natural Resources

Prepared by Deborah Schmidt
March 13, 1991

1. Page 3, line 15.

Following: "impacts"

Insert: ", as described by increased employment or local
government costs,"

Amendments to House Bill No. 832
First Reading Copy

Requested by Rep. Ellison
For the Committee on Natural Resources

Prepared by Deborah Schmidt
March 13, 1991

1. Page 3, lines 2 and 3.

Following: "district."

Insert: "(5) The distribution formula specified in subsections (2), (3), and (4) may be modified by an impact plan approved as provided in 90-6-307 or amended as provided in 90-6-311, if that modification is needed in order to ensure a reasonable correspondence between the occurrence of increased costs resulting from the mineral development and the allocation of taxable valuation resulting from the mineral development."

AMENDMENTS TO HOUSE BILL NO. 832
First Reading (white copy)

Explanation of amendments

The first and second amendments are to specify that the counties will receive the funds in direct proportion to the fiscal or economic impact finally determined by the plan.

1. Page 3, line 14.

Following: "or"

Strike: "proportionally"

2. Page 3. line 17.

Following: "90-6-307"

Insert: ", in direct proportion to the fiscal and economic impact determined in that plan"

Amendments to House Bill 894
1st Reading Copy
Prepared by Department of Revenue

EXHIBIT 10
DATE 3-14-91
HB 894

1. Page 1, line 16.
Following: "or"
Strike: "15-31-121"
Insert: "15-31-101"

2. Page 2.
Following: line 5
Insert: "NEW SECTION. Section 2. Contribution by small business corporation. A contribution to any general endowment fund of the Montana university system by a small business corporation, as defined at 15-31-201, qualifies for the credit in [Section 1]. The credit shall be attributed to the shareholder in the same proportion as the shareholder reports the corporation's income or loss for Montana income tax purposes.

New Section. Section 3. Contribution by partnership. A contribution to any general endowment fund of the Montana university system by a partnership qualifies for the credit in [Section 1]. The credit shall be attributed to the partner in the same proportion as the partner reports the partnership's income or loss for Montana tax purposes.

New Section. Section 4. Codification instructions. [Section 1] is intended to be codified as an integral part of Title 15, Chapter 30, part 1, and of Title 15, Chapter 31, part 1. [Section 2] is intended to be codified as an integral part of Title 15, Chapter 31, part 1. [Section 3] is intended to be codified as an integral part of Title 15, Chapter 31, part 1."
Renumber: Subsequent sections.

Purpose of Amendments to House Bill 894
1st Reading Copy
Prepared by Department of Revenue

Ex. 10
3-14-91
HB 894

Amendment 1. This corrects a typographical error in the text of the bill.

Amendment 2. No tax is imposed on small business corporations or partnerships. These amendments clarify that contributions made by small business corporations and partnerships result in a credit that flow through to the partner or shareholder.

Amend H.B. 894 as follows:

EXHIBIT 11
DATE 3-14-91
HB 894

(Purpose: To include the three independent 4 year colleges
in Montana)

Page 1, line 19, after the second "of" insert "either"

Page 1, line 20, after "foundations" insert "or a Montana
private college or its foundation."

Page 2, line 3, after "system" insert "or a Montana private
college"

Page 2, after line 5 add a new subsection to read as follows:

"(4) For the purposes of this section "Montana private
college" means only a nonprofit private educational institution
whose main campus and primary operations are within the state
of Montana and which offers baccalaureate degree level
education and is accredited for that purpose by a national or
regional accrediting agency recognized by the board of regents
of higher education."

Amend the title as follows:

Page 1, line 6, after "SYSTEM" insert "AND CERTAIN PRIVATE
COLLEGES"

Deaconess
Development
Foundation

EXHIBIT 12
DATE 3-14-91
HB 894

March 11, 1991

Representative Dan Harrington
Capital Stations
Helena, MT 59620



Dear Chairman Harrington,

The purpose of this letter is to encourage your support of House Bill 894 by Representative Kimberly. This measure would provide tax credits for contributions made to university or private college endowments and would act as an incentive to encourage private gifts to support higher education.

Adequate funding to maintain a viable university system continues to be a major challenge for Montana! As you know, the problem is revenue. We must look to outside sources, and if we can encourage growth of endowment funds over the long term, it will benefit the entire funding process.

H.B. 894 is a progressive method to encourage private funding of our university and private college education system. The limitation on maximum credits, however, limits the individual claim to \$500. This should cover the concerns of how much financial impact the Bill would have on the State Revenues.

I highly recommend your favorable consideration of H.B. 894. I believe this is a very progressive method of encouraging voluntary involvement in our university system and helping to insure a better future for higher education in Montana.

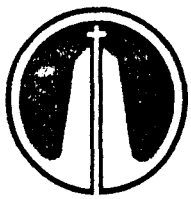
Thank you for your consideration.

Sincerely,

Cal Winslow, President
Deaconess Development Foundation

2917 10th Avenue North
P.O. Box 3566
Billings, Montana 59103

Telephone 406-245-0406



College
of
Great Falls

Sisters of Providence

1301 — 20th Street South / Great Falls, Montana 59405 / (406) 761-8210

EXHIBIT 13
DATE 3-14-91
HB 894

March 7, 1991

Rep. Dan W. Harrington
Chairman
House Taxation Committee
Montana House of Representatives

Dear Chairman Harrington:

On behalf of the College of Great Falls and of the Independent Colleges of Montana association, I am writing in support of House Bill 894, an act to provide a tax credit for contributions made to the endowment funds of Montana's colleges and universities.

The passage of this act certainly would be important to the units of the University System, but it would be of particular importance to Montana's independent colleges; Carroll, Rocky Mountain and the College of Great Falls. Because our institutions are nontax supported, we rely heavily upon the voluntary financial support of numerous individual and corporate benefactors, through a variety of fund raising and fund development activities. While our benefactors support us because they believe in our educational missions, there is no question that the added motivation of the tax incentive provided by this bill could enhance and broaden the support we receive.

There is a broader issue here as far as the tax payers of Montana are concerned. Fully 10% of the college students in this state are enrolled at one of Montana's three independent or private college. If it weren't for Montana's private colleges, the education of these approximately 3000 students would be the responsibility of the state. Therefore, anything that can be done to assist our independent institutions (e.g. this legislation) means that the state of Montana is free of this responsibility and its attendant costs and problems. H.B. 894 not only provides means of assisting Montana's independent colleges, but also, does so in a simple, economic and constitutional manner.

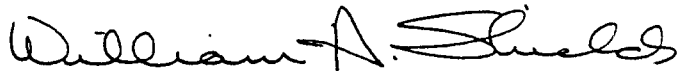
Ex. 13

3-14-91

HB 894

This is good legislation; it's good for the University System, it is good for Montana's independents, it is good for donors and it is certainly good for the tax payers of this state. I urge your committee's positive recommendation of H.B. 894 and its ultimate passage by the Montana Legislature.

Sincerely,

A handwritten signature in cursive script that reads "William A. Shields". The signature is fluid and written in dark ink.

William A. Shields
President, College of Great Falls
President, Independent Colleges of Montana

EXHIBIT 14
DATE 3-14-91
HB 894

March 8, 1991

Office of the President
1511 Poly Drive
Billings, MT 59102

Representative Dan Harrington
House Taxation Committee
State Capitol
Helena, MT 59620

Dear Representative Harrington:

As President of Rocky Mountain College, I am writing to you and the other members of the Montana House Taxation Committee in support of House Bill No. 894.

The bill, if passed, would encourage philanthropy to any and all of the four-year, accredited, degree-granting institutions of higher learning in our State by allowing a tax credit for in an amount equal to 10% "of the aggregate amount of charitable contributions made by the taxpayer during the year to any of the general endowment funds of the Montana university system and Montana private colleges foundations." The maximum credit in any one year would be \$500.00.

What this says to me--a taxpayer--is that our Legislature recognizes the importance of philanthropy in the well-being of any and all of our colleges and universities, and it offers a clear signal to Montanans and all other Americans that this State cares mightily about higher education and wants to see general fund dollars to public institutions increased to help these good schools grow and improve in quality, and it wants as well Montana's independent colleges to gain as much citizen support as possible. We realize that there are just so many tax dollars to go around, and we in the private sector appreciate that fact as much as those in the public, but this bill shows that you care about higher education. You know that our State can be no better than the education system it makes available to its citizens, and you are stepping forward with a helping hand that encourages us all to be as helpful and philanthropic as circumstances allow.

Ex. 14

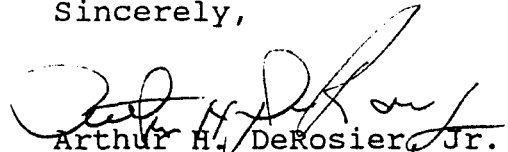
3-14-91

HB 894

Page Two
Representative Dan Harrington
March 8, 1991

This bill has my unequivocal support, and I urge its passage by the House Taxation Committee, the full House, and the Senate as well. Thank you very much for giving this plea your serious consideration.

Sincerely,



Arthur H. DeRosier, Jr.
President

AHD:vw

AMENDMENTS TO HOUSE BILL 973

The following amendments need to be made to keep the bill similar to Title 75 chapter 11 part 3, MCA. The reasoning for the amendments follows each amendment.

- Page 6 line 2, 3 -- strike as indicated
15-75-202 or licensed to sell special fuels as provided by 15-70-302 and who:

Reason: The special fuel license is a license to sell special fuels at the dealer or retailer level. The petroleum distributor licensed to sell gasoline is at least one level above the special fuels dealer. The fee should be collected at the distributor level which is stated in section 1, Findings and Purposes, 75-11-301(4).

- Page 6 line 18 -- delete (9)

Reason: The definition of export is new and was not included in 75-11-302, this is a typographical error.

- Page 7 line 2 -- insert (9) prior to (12)

Reason: The definition of fee was included in 75-11-302, this is a typographical error.

- Page 10 line 24-25 -- strike and insert as indicated
before July 1, 1991 [THE DATE OF PASSAGE AND APPROVAL OF THIS ACT], for

Reason: This would make the date for eligible costs for the small petroleum tank release cleanup fund the effective date of the act. This would allow owners or operators to submit claims for costs as of the effective date of the act.

- Page 11 line 16 -- strike and insert as indicated
after July 1, 1991 APRIL 13, 1989, the

Reason: This would make the effective date of a release eligible for reimbursement from the small petroleum tank release cleanup fund on or after April 13, 1989.

→ Page 12 line 6-12 -- strike as indicated after:

~~(i) April 13, 1989, for a tank that is eligible for reimbursement from the petroleum tank release cleanup fund; and~~

~~(ii) July 1, 1991, for a tank that is eligible for reimbursement from the small petroleum tank release cleanup fund;~~

Reason: This would make the eligible date of a release, which could be eligible for reimbursement from the small petroleum tank release cleanup fund, April 13, 1989.

→ Page 12 line 22 through page 14 line 3 -- strike and insert as indicated

(2) (a) An owner or operator is ~~not~~ NOT eligible for reimbursement;

~~(a) from the petroleum tank release cleanup fund OR THE SMALL PETROLEUM TANK RELEASE CLEANUP FUND for expenses caused by releases from the following THE FOLLOWING petroleum storage tanks with the following exceptions:~~

~~(a)(i) a tank located at a refinery or terminal of a refiner;~~

~~(b)(ii) a tank located at an oil or gas production facility;~~

~~(c)(iii) a tank that is or was previously under the ownership or control of a railroad;~~

~~(d)(iv) a tank belonging to the federal government;~~

~~(e)(v) a farm or residential tank with the capacity of 1,100 gallons or less that is used for storing motor fuel for noncommercial purposes or a tank used for storing heating oil for consumptive use on the premises where stored;~~

~~(f)(vi)(v) a tank owned or operated by a person who has been convicted of a substantial violation of state or federal law or rule that related to the installation, operation, or management of petroleum storage tanks; or~~

~~(g)(vii)(vi) a mobile storage tank used to transport petroleum or petroleum products from one location to another; or.~~

(b) AN OWNER OR OPERATOR IS NOT ELIGIBLE FOR REIMBURSEMENT from the small petroleum tank release cleanup fund for expenses caused by releases from the following petroleum storage tanks only:

(i) a tank used for storing heating oil for consumptive use on the premises where it is stored; or

(ii) a farm or residential tank with a capacity of 1,100 gallons or less that is used for storing motor fuel for noncommercial purposes.

(c) AN OWNER OR OPERATOR IS ELIGIBLE FOR REIMBURSEMENT FROM THE SMALL PETROLEUM TANK RELEASE CLEANUP FUND FOR EXPENSES CAUSED BY RELEASES FROM PETROLEUM STORAGE TANKS LISTED IN SUBSECTION (2)(b)(i) AND (2)(b)(ii) ONLY."

Reason: This allows the present exclusions of railroad tanks, federal government tanks, etc. from both funds. It excludes small farm and residential tanks and heating oil tanks from the petroleum tank release cleanup fund and includes them into the small petroleum tank release cleanup fund.

Ex. 15
3-14-91
HB 973

- Page 18 line 24 through Page 19 line 1 -- strike and insert as indicated
number of tanks CLAIMS AND COMPLEXITY OF CLAIMS eligible for reimbursement from the petroleum tank release cleanup fund when compared to the total number of tanks CLAIMS AN COMPLEXITY OF CLAIMS eligible for reimbursement

Reason: The total number of tanks does not indicate the time needed for the claim review. The claims received for the petroleum tank release cleanup fund are usually of a greater dollar amount and more complex than the expected claims for the small petroleum tank release cleanup fund.

- Page 20 line 15-17 -- strike and insert as indicated
number of tanks claims and complexity of claims eligible for reimbursement from the small petroleum tank release cleanup fund when compared to the total number of tanks claims and complexity of claims eligible for reimbursement

Reason: The total number of tanks does not indicate the time needed for the expected claim review. The claims expected to be received for the small petroleum tank release cleanup fund should be of a lesser dollar amount and not as complex as the claims being received for the petroleum tank release cleanup fund.

- Page 21 line 11 -- insert as indicated.
before December 31, 1997.

(5) (a) The legislature may appropriate to the small petroleum tank release cleanup fund repayable advances from the petroleum tank release cleanup fund as necessary to carry out the administrative needs of this part. The outstanding total repayable advances may not exceed the amount the Board estimates will be received by the fund from the small petroleum storage tank cleanup fee during the next 12 months.

(b) Advances to the fund must be repaid with interest at a rate equal to the average of the S.T.I.P. portfolio seven day average yield for the months in which the loan is outstanding when determined appropriate by the Board. However, all advances to the fund plus the interest must be repaid on or before December 1993.

Reason: To allow for a loan from the Petroleum Tank Release Cleanup Fund to the Small Petroleum Tank Release Cleanup Fund.

→ Page 22 lines 1-2 -- insert as indicated
the state; and

(b) special fuels sold to the federal government;

(c) special fuels sold to another gasoline distributor licensed under 15-70-201; and

(b)(d) special fuels sold to a railroad.

Reason: These are exclusions from the fee payment which were requested by the distributors. The federal government is not covered by the fund and will not pay the fee.

→ Page 22 line 3 -- insert as indicated

(3) Waste oil or waste oil that is blended

Reason: In some areas, waste oil is sold for heating oil--this includes this fuel under the fee collection system.

→ Page 24 line 2 -- insert as indicated

part, and to pay for department of revenue staff utilized for the collection of the petroleum storage tank cleanup fee and the small petroleum storage tank cleanup fee.

Reason: This would allow the Petroleum Tank Release Compensation Board to pay the Department of Revenue administrative expenses for the collection of the fees.

→ Page 27 line 10 -- insert as indicated
12, 13, and

Reason: This adds the severability section to the effective dates.

HB 973

Number of Underground Storage Tanks by Age and by Substance

	Gasoline	Diesel	Gasohol	Kerosene	Heating Oil	Used Oil	Hazardous	Mixture	Other	Total	Percentage
Age (Years)											
00 - 04	559	270	0	10	53	23	5	1	69	1,019	4.3%
05 - 09	1,851	688	0	36	124	102	34	3	119	3,154	14.3%
10 - 14	2,911	1,313	2	52	259	145	65	1	173	5,231	24.6%
15 - 19	2,276	1,247	0	42	353	102	20	1	154	4,195	19.7%
20 - 24	1,622	858	1	30	307	127	18	0	125	3,129	14.7%
25 - 29	739	522	0	17	142	67	9	0	109	1,624	7.6%
30 - 34	547	515	0	20	139	61	13	0	75	1,390	6.5%
35 - 39	303	199	0	22	80	23	5	0	84	718	3.4%
40 - 44	194	177	0	8	68	8	4	2	53	514	2.4%
45 - 49	52	23	0	3	22	6	5	0	22	133	0.6%
50 - 54	46	27	0	1	10	2	3	0	15	104	0.5%
55 - 59	17	2	0	0	4	0	0	0	4	27	0.1%
60 - 64	16	11	0	1	2	0	0	0	1	31	0.1%
65 - 69	0	2	0	0	0	0	0	0	0	2	0.0%
70 - 74	6	1	0	1	1	0	0	0	1	10	0.0%
75 - 79	5	0	0	0	0	0	0	0	1	6	0.0%
80 - 84	4	0	0	0	0	0	0	0	0	4	0.0%
85 - 89	0	0	0	0	1	1	0	0	1	3	0.0%
90 - 94	0	1	0	0	0	0	0	0	1	2	0.0%
95 - 99+	0	1	0	0	0	1	0	0	1	3	0.0%
Total	11,150	6,411	3	253	1,605	668	183	11	1,008	21,292	100.0%
Percentage	52.4%	30.1%	0.0%	1.2%	7.5%	3.1%	0.9%	0.1%	4.7%	100.0%	

Number of Underground Storage Tanks by Capacity and by Substance

	Gasoline	Diesel	Gasohol	Kerosene	Heating Oil	Used Oil	Hazardous	Mixture	Other	Total	Percentage
Gallons											
0 - 1,099	6,311	3,942	2	150	1,633	577	84	1	590	13,290	60.0%
1,100 - 4,999	2,272	1,223	0	35	78	60	33	1	138	3,840	17.4%
5,000 - 9,999	1,317	487	0	18	41	28	24	3	130	2,048	9.3%
10,000 - 29,999	1,480	885	1	35	44	28	38	3	173	2,687	12.1%
30,000 - 49,999	3	21	0	6	0	1	0	0	6	37	0.2%
50,000 and over	88	62	0	15	1	0	5	3	55	230	1.0%
Total	11,471	6,620	3	259	1,797	694	184	11	1,093	22,132	100.0%
Percentage	51.3%	29.9%	0.0%	1.2%	8.1%	3.1%	0.3%	0.0%	4.9%	100.0%	

Ex. 15
3-14-91
HB 973

SCHOOL HEATING OIL TANKS FIFTEEN YRS. OF AGE AND LESS

school	age	capacity				10,000 & up capacity
		to 1,100	1,101-4,999	5,000-9,999	10,000 & up capacity	
Belt Pub.Sch.Dist #29--Church	4	0	0	0	10,000	10,000
Belt Pub.Sch.Dist #29--Park	15	275	0	0	0	275
Skyview H.S.--Billings	3	0	0	5,000	0	5,000
Castle Rock Jr.H.S.--Billings	12	0	0	5,000	0	5,000
Knees School--Brady	3	1,000	0	0	0	1,000
Bridger School Dist. #2	14	1,000	0	0	0	1,000
Broadus Elem. Dist 79J	10	0	0	5,700	0	5,700
Bus Garage/Tran.Dept-Browning	1	0	0	6,000	0	6,000
Charlo School Dist. 7J	6	1,000	0	0	0	1,000
	14	1,000	0	0	0	1,000
	13	0	0	0	15,000	15,000
Colstrip Public Schools	13	0	0	0	10,000	10,000
Swan Valley Elem.Sch.--Condon	3	1,000	0	0	0	1,000
School Dist. #49--Dagmar	14	500	0	0	0	500
Beaverhead Co. H.S.--Dillon	6	1,000	0	0	0	1,000
Divide School-Sch. Dist #4	4	1,000	0	0	0	1,000
Dutton Public Schools	1	0	0	0	10,000	10,000
Carter Co. H.S.--Ekalaka	10	500	0	0	0	500
Golden Ridge Sch.--Fairfield	10	300	0	0	0	300
Chouteau Co.Dist.1--Ft.Benton	9	0	2,000	0	0	2,000
Lustre Grade School--Frazer	5	1,000	0	0	0	1,000
Frenchtown Sch. Dist. 40	11	1,000	0	0	0	1,000
Gardiner Pub.Sch.Dist #7 & 4	3	0	0	8,000	0	8,000
School Dist. #1--Glendive	0	1,000	0	0	0	1,000
Havre School Bus Garage	4	0	0	0	12,000	12,000
Hot Springs School Dist.	14	300	0	0	0	300
	14	1,000	0	0	0	1,000
Brooks Elem. Sch.--Lewistown	14	500	0	0	0	500
Libby Sr. H.S.	0	0	2,000	0	0	2,000
	0	0	2,000	0	0	2,000
St. John Lutheran Sch.--Libby	0	1,000	0	0	0	1,000
School Bus Stop--Livingston	8	0	0	8,000	0	8,000
Lodge Grass Public Schools	10	0	0	0	10,000	10,000
	5	0	0	0	10,000	10,000
Pine Hills Sch.--Miles City	14	0	0	8,000	0	8,000
Paradise Grade School	4	1,000	0	0	0	1,000
Cherry Valley Sch.--Polson	0	0	4,000	0	0	4,000
Potomac School Dist. 11	14	1,000	0	0	0	1,000
Pryor Public Schools	14	500	0	0	0	500
Centerville Sch.--Sand Coulee	4	0	0	0	10,000	10,000
Sunburst School Dist. 2	4	1,000	0	0	0	1,000
Broadwater Co. H.S.--Townsend	0	0	0	0	10,000	10,000
Troy High School	4	0	0	0	10,000	10,000
	4	0	0	0	10,000	10,000
Troy Elem. School	4	0	0	0	10,000	10,000
White Sulphur Springs Dist#209	8	0	0	0	10,000	10,000
	8	0	0	0	10,000	10,000
TOTALS	47	17,875	10,000	45,700	147,000	220,575

TOTAL CAPACITY OF ALL TANKS--220,575

INFORMATION COMPILED--DECEMBER 28, 1990

SCHOOL HEATING OIL TANKS OVER 15 YEARS OF AGE

school	age	capacity				TOTAL capacity
		up to 1,100	1,101 to 4,999	5,000 to 9,999	10,000 and up	
Arlee H.S.	24	0	0	0	10,000	10,000
St. Labre Indian School	24	0	0	0	10,000	10,000
	20	1,000	0	0	0	1,000
	20	1,000	0	0	0	1,000
	20	0	0	0	10,000	10,000
Bainville Public School	19	0	0	0	10,000	10,000
Belt Public Schools Dist. #29	16	1,000	0	0	0	1,000
Belt--Church St. location	29	500	0	0	0	500
Pioneer Sch Dist. #41-Blngs	21	1,000	0	0	0	1,000
	21	300	0	0	0	300
Rocky Boy Elementary	16	0	0	0	10,000	10,000
Box Elder	26	unkno	0	0	0	unknown
Malmborg Sch Dis #47-Bozeman	19	560	0	0	0	560
Cottonwood Sch Dist #22 Bzmn.	26	1,000	0	0	0	1,000
Anderson Sch Dist #41-Bzmn.	20	400	0	0	0	400
Brady Public School	29	0	0	8,600	0	8,600
Powder River Co. HS--Broadus	33	1,000	0	0	0	1,000
Broadus Elem. Dist #79J	26	0	0	7,500	0	7,500
Browning Middle School	17	300	0	0	0	300
Busby School	30	0	0	8,000	0	8,000
	30	0	0	8,000	0	8,000
	26	0	0	8,500	0	8,500
	20	1,000	0	0	0	1,000
	20	1,000	0	0	0	1,000
	26	0	3,000	0	0	3,000
Silver Bow Sch Dist #1-Butte	19	0	4,000	0	0	4,000
Cascade Public Schools	24	0	0	0	10,000	10,000
	24	0	0	5,000	0	5,000
Charlo School Dist 7J	39	0	0	0	10,000	10,000
Culbertson School Dist 17	32	0	0	0	10,000	10,000
Culbertson School--Armory	31	650	0	0	0	650
Darby School Dist. #9	16	0	0	5,100	0	5,100
	36	0	0	7,700	0	7,700
Beaverhead Co. H.S.--Dillon	16	0	0	8,000	0	8,000
Lincoln Co H.S.--Eureka	18	0	0	0	12,000	12,000
Sch Dist #7 & H.S. #3 Flaxvil	31	0	0	8,000	0	8,000
Florence-Carlton School Dist.	52	400	0	0	0	400
Frenchtown School Dist. 40	47	0	0	8,000	0	8,000
	37	0	0	8,000	0	8,000
Geyser School Dist # 58	24	0	0	8,500	0	8,500
MT School for Deaf/Blind--GF	17	560	0	0	0	560
Hay High School--Hays	20	0	0	5,000	0	5,000
Lodgepole Elem. Sch.	20	0	2,500	0	0	2,500
Sch. Dist. #28--Highwood	19	300	0	0	0	300
Hobson Public School	23	0	0	0	10,000	10,000
Hot Springs School Dist.	29	0	0	0	10,000	10,000
(continued next page)	14	1,000	0	0	0	1,000

SCHOOL HEATING OIL TANKS OVER 15 YEARS OF AGE

school	age	capacity				TOTAL
		up to 1,100	1,101 to 4,999	5,000 to 9,999	10,000 and up	capacity
West Valley Sch. Dist. #1-Kal.	28	1,000	0	0	0	1,000
Kila School	34	500	0	0	0	500
Central School--Libby	21	1,000	0	0	0	1,000
Asa Wood School--Libby	24	0	0	0	10,000	10,000
McGrade School--Libby	24	0	0	0	10,000	10,000
Plummer School--Libby	24	0	0	0	10,000	10,000
Libby Sr. H.S.	20	0	0	0	10,000	10,000
Lima Public Schools	23	0	0	0	10,000	10,000
Medicine Lake Public Schools	19	0	0	0	10,600	10,600
Sch. Dist. #5--Melrose	unk	0	0	8,000	0	8,000
Moore Pub Sch Housing Unit #1	34	200	0	0	0	200
Moore Pub Sch Housing Unit #2	24	200	0	0	0	200
Noxon School Dist. #10	19	1,000	0	0	0	1,000
Outlook School Dist. #29	24	0	0	0	10,000	10,000
North of Pablo School	24	0	0	8,000	0	8,000
School Dist #1--Plains	24	0	0	0	10,000	10,000
Polson Middle School	23	0	0	8,000	0	8,000
East of Ronan Middle School	34	0	0	0	10,000	10,000
	16	0	4,000	0	0	4,000
	16	0	4,000	0	0	4,000
Ryegate Public School	16	0	4,000	0	0	4,000
Seeley-Swan High School	26	0	0	0	10,000	10,000
Somers School Dist. 29	27	0	0	0	10,000	10,000
St. Regis Public Schools	29	0	0	7,500	0	7,500
Sch. Dist. #12--Stanford	19	0	0	0	10,000	10,000
Superior School Dist. #3	24	0	0	8,500	0	8,500
	19	0	0	6,500	0	6,500
	34	0	0	6,500	0	6,500
	19	0	0	8,500	0	8,500
School Dist #73--Swan Lake	19	100	0	0	0	100
Elem. School--Thompson Falls	39	0	0	0	12,000	12,000
School Dist #13--Toston	24	500	0	0	0	500
Trout Creek Sch. Dist #6	19	1,000	0	0	0	1,000
Two Dot School Dist #15	34	1,000	0	0	0	1,000
Ulm Public School	29	500	0	0	0	500
	24	500	0	0	0	500
Vida Elem. School yard	24	1,000	0	0	0	1,000
	20	1,000	0	0	0	1,000

(continued next page)

Ex.15
3-14-91
HB 973

SCHOOL HEATING OIL TANKS OVER 15 YEARS OF AGE

school	age	capacity				TOTAL capacity
		up to 1,100	1,101 to 4,999	5,000 to 9,999	10,000 and up	
School Dist #69-W.Yellowstone	21	0	0	5,000	0	5,000
	21	0	0	0	10,000	10,000
	21	0	0	0	10,000	10,000
Wilsall Consolidated Schools	24	0	0	0	10,000	10,000
Winnett Sch. Dist #1 & 159	16	1,000	0	0	0	1,000
	38	0	2,000	0	0	2,000
Schl. Dist. #16--Wisdom	34	1,000	0	0	0	1,000
Craig School Dist. #25	24	500	0	0	0	500
School Dist. #24--Worden	22	0	0	7,500	0	7,500
	24	0	0	6,000	0	6,000
	34	0	0	9,000	0	9,000
	24	0	0	6,000	0	6,000
TOTALS	97	24,970	23,500	198,900	274,600	521,970

Information Compiled Dec. 28, 1990

CONFIRMED RELEASES OF HEATING OIL TANKS

After April 13, 1989

FACILITY ID #	FACILITY NAME	TOWN	CONFIRMED CLEANUP		UNDER CONTROL	GROUND WATER IMPACT	DATE CLEANUP COMPLETED	TANK SIZE (GALLONS)	CONTENTS	COSTS
			RELEASE DATE	INITIATED X						
50-03600	DUTTON PUBLIC SCHOOLS	DUTTON	89/05/08	X	X		11-7-90	8300	HEAT OIL	N/A
	BROWNING SCHOOL	BROWNING	89/07/17	X	X			N/A	HEAT OIL	UNKNOWN
31-03620	JOINT SCHOOL DISTRICT #2	ALBERTON	89/08/22	X	X		12-13-89	8000	HEAT OIL	N/A
02-02156	U.S. POST OFFICE	LODGE GRASS	89/08/28	X	X	X		1000	HEAT OIL	UNKNOWN
51-01699	SHELBY SCHOOL DIST.	SHELBY	89/08/89	X	X			1000	HEAT OIL	UNKNOWN
56-01187	CORETTE PLANT	BILLINGS	89/10/13	X	X	X		8000	HEAT OIL	N/A
24-05316	HARBOUR PHARMACY	POLSON	89/12/08	X	X			550	HEAT OIL	UNKNOWN
18-08076	PIEGAN BORDER STATION	BABB	89/12/21	X	X		5-15-90	4000	HEAT OIL	N/A
23-05904	HOBSON SCHOOLS	HOBSON	90/01/31	X	X	X		10000	HEAT OIL	N/A
07-11375	KEIN RADIO	GREAT FALLS	90/02/02	X	X	X	1-2-91	560	HEAT OIL	UNKNOWN
24-02867	CHERRY VALLEY SCHOOL	POLSON	90/02/02	X	X		11-20-90	4000	HEAT OIL	N/A
44-00701	ST. LABRE INDIAN SCHOOL	ASHLAND	90/02/07	X	X			550	HEAT OIL	UNKNOWN
07-11399	JANETSKI, LEE	GREAT FALLS	90/03/02	X	X			500	HEAT OIL	UNKNOWN
31-01518	SUPERIOR HIGH SCHOOL	SUPERIOR	90/03/15	X	X	X		10000	HEAT OIL	\$43856 EST
56-08299	KEMBEL, REINHOLD	BILLINGS	90/04/12	X	X	X		560	HEAT OIL	UNKNOWN
07-11290	BUILDING 2040	GREAT FALLS	90/04/23	X	X	X		550	HEAT OIL	UNKNOWN
46-01238	PETERSON'S READY TO WEAR	PLENTYWOOD	90/04/24	X	X		5-9-90	1000	HEAT OIL	UNKNOWN
08-10764	WELTY, W.A.	FORT BENTON	90/05/10	X	X		5-16-90	560	HEAT OIL	UNKNOWN
10-01250	PIONEER INN	SCOBAY	90/06/04	X	X	X		12000	HEAT OIL	N/A
24-06496	ST. JOSEPH CONVALESCENT	POLSON	90/06/16	X	X			1500	HEAT OIL	N/A
04-00335	AMERICAN FEDERAL SAVINGS	TOWNSEND	90/06/19	X	X			550	HEAT OIL	UNKNOWN
32-09923	SUN MOUNTAIN SPORTS	MISSOULA	90/07/03	X	X		8-10-90	1000	HEAT OIL	UNKNOWN
01-05876	CORR, JAMES	DILLION	90/07/16	X	X			300	HEAT OIL	UNKNOWN
46-00157	OUTLOOK SCHOOL	OUTLOOK	90/07/17	X	X	X		10000	HEAT OIL	N/A
46-00646	FULKERSON, DAVID	PLENTYWOOD	90/08/10	X	X			500	HEAT OIL	UNKNOWN
04-03309	BROADWATER CTY. HIGH	TOWNSEND	90/08/22	X	X	X		10000	HEAT OIL	N/A
16-03726	DE JONG, JAMES	MANHATTAN	90/08/30	X	X			500	HEAT OIL	UNKNOWN
14-11588	KNOX, DONALD	LEWISTOWN	90/09/11	X	X		1-21-91	500	HEAT OIL	UNKNOWN
28-07067	FISH HATCHERY	ENNIS	90/09/19	X	X		11-19-90	560	HEAT OIL	UNKNOWN
15-09431	BIG CREEK WORK CENTER	COLUMBIA FALLS	90/09/28	X	X			700	HEAT OIL	UNKNOWN
32-11230	KAMMERER, W.	CLINTON	90/09/30	X	X	X		550	HEAT OIL	UNKNOWN
07-08054	KOHUT AND SONS	STOCKETT	90/10/16	X	X			500	HEAT OIL	UNKNOWN
07-08958	BUILDING 1089	GREAT FALLS	90/10/18	X	X			2000	HEAT OIL	N/A
51-01236	ZELL, R.	SHELBY	90/10/23	X	X		1-10-90	500	HEAT OIL	UNKNOWN
07-08786	VAUGHN JUNCT. RADIO BLDG.	VAUGHN	90/10/31	X	X			1000	HEAT OIL	UNKNOWN
09-00256	HOLY ROSARY HOSPITAL	MILES CITY	90/11/05	X	X			12000	HEAT OIL	N/A
25-00043	BUREAU OF RECLAMATION	HELENA	90/11/07	X	X			500	HEAT OIL	UNKNOWN
32-12066	FRONT STREET VENTURES	MISSOULA	90/11/07	X	X			1000	HEAT OIL	UNKNOWN
56-04326	SCHOOL DISTRICT #24	WORDEN	90/11/12	X	X	X		9000	HEAT OIL	N/A
40-03735	TIBBETTS, R.L.	TERRY	90/11/21	X	X			500	HEAT OIL	UNKNOWN
22-06917	HAMIL, JOHN	CLANCY	90/12/03	X	X		12-3-90	500	HEAT OIL	UNKNOWN
31-01518	SUPERIOR ELEM. SCHOOL	SUPERIOR	90/12/03	X	X			10000	HEAT OIL	N/A
48-05244	12MILES N OF TOWN	COLUMBUS	90/12/04	X	X		1-9-91	1000	HEAT OIL	UNKNOWN
47-10132	ST. JAMES COMMUNITY HOSP.	BUTTE	90/12/10	X	X			3000	HEAT OIL	N/A
93-11987	LOHSE, RONALD	FORT BENTON	90/12/10	X	X		12-28-90		HEAT OIL	UNKNOWN
15-11778	ARMY RESERVE	KALISPELL	90/12/11	X	X			1500	HEAT OIL	N/A
21-00034	ROCKY BOY SCHOOL	BOX ELDER	90/12/14	X	X	X		10000	HEAT OIL	N/A
01-11237	BEAVERHEAD CTY. MUSEUM	DILLION	90/12/21	X	X			300	HEAT OIL	UNKNOWN
38-02465	VALLEY MOTOR SUPPLY	BROADUS	90/7/30	X	X			1000	HEAT OIL	UNKNOWN
06-00863	HOSPITAL, COURTHOUSE	EKALAKA	91/01/03	X	X			300	HEAT OIL	UNKNOWN
32-06383	FRENCHTOWN	FRENCHTOWN	91/01/07	X	X			8000	HEAT OIL	N/A
08-00868	WORRALL, JAY	LOMA	91/01/10	X	X			1000	HEAT OIL	UNKNOWN

TOTAL NUMBER=

52

EXHIBIT 15
DATE 3-14-91
HB 973

CONFIRMED RELEASES OF FARM AND RESIDENTIAL TANKS AFTER APRIL 13, 1989

FACILITY ID #	FACILITY NAME	TOWN	CONFIRMED RELEASE DATE	TANK SIZE (GALLONS)	CONTENTS	COSTS
25-03651	CHEVALLIER RANCH	CANYON CREEK	90/02/05	500	GASOLINE	
26-10699	LYBECK, CLIFFORD	CHESTER	91/01/11	1000	DIESEL	
50-01227	ANDERSON, RAYMOND	CHOTEAU	90/01/24	215	GASOLINE	
22-03897	WING, J.A.	CLANCY	90/06/25	560	GASOLINE	
48-05244	12 MILES N. OF TOWN	COLUMBUS	90/12/04	1000	GASOLINE	
18-01962	GLACIER FARMS	CUT BANK	90/10/26	1000	GASOLINE	
39-11319	B.P.O.E.	DEER LODGE	90/06/22	500	GASOLINE	
01-04480	MATADOR CATTLE	DILLION	90/12/14	500	GASOLINE	
01-07061	PFIZER INC.	DILLION	90/07/09	1000	GASOLINE	
01-01596	PFIZER INC.	DILLION	90/03/23	500	GASOLINE	
21-05225	SANDS RANCH AIRPORT	HAVRE	90/08/24	300	GASOLINE	
25-00346	ROGERS, NORMAN	HELENA	91/01/03	1000	GASOLINE	
23-10683	HENKE, RICHARD	HOBSON	90/03/30	500	GASOLINE	
26-00805	MAY FARMS	JOPLIN	91/01/11	1000	GASOLINE	
15-03078	BRENNEMAN FARM	KALLISPELL	89/12/12	1000	GASOLINE	
11-03935	D.H. RANCH	LAMBERT	90/06/20	550	GASOLINE	
56-04577	LOEWEN, DAVID	LAUREL	90/05/09	1000	GASOLINE	
14-04865	HWY 87, WEST OF TOWN	LEWISTOWN	90/12/11	1000	GASOLINE	
11-08239	DEMPEWOLF	LINDSAY	91/02/20	500	GASOLINE	
34-11238	QUISEL, TODD	LIVINGSTON	90/05/29	500	DIESEL	
08-00868	WORRALL, JAY	LOMA	91/01/10	1000	DIESEL	
45-02758	BRAS, LANDO	LONEPINE	90/04/25	500	GASOLINE	
05-07901	T6S R18E SEC23	LUTHER	90/11/13	500	GASOLINE	
10-03178	DANELSON, STANTEN	SCOBAY	90/12/03	1000	GASOLINE	
51-01236	ZELL, RAWLIN	SHELBY	90/10/24	500	GASOLINE	
42-02987	DIGE, ARNOLD	SIDNEY	90/12/21	560	DIESEL	
42-04826	SOUTH OF SIDNEY	SIDNEY	90/12/27	560	GASOLINE	
07-08054	KOHUT	STOCKETT	90/11/19	500	DIESEL	
16-05726	SMITH, WALTER	THREE FORKS	90/10/03	575	GASOLINE	
37-04296	CRAWFORD AND ADAMS INC.	VALIER	90/07/20	500	GASOLINE	
15-03707	U TRIANGLE RANCH	WHITEFISH	90/09/28	500	GASOLINE	
22-04807	FARM TANKS IN TOWN	WHITEHALL	90/12/28	500	GASOLINE	
16-05578	HENDRICKSON, HENRY	WILSALL	90/05/15	500	GASOLINE	

TOTAL NUMBER OF TANKS 33

ESTIMATED NUMBER 50

Testimony House Bill 973
Petroleum Tank Release Compensation Board
By: Jean Riley, Executive Director

The Petroleum Tank Release Compensation Board (Board) supports House Bill 973. The Board has, in the past, received several requests from heating oil tank owners for reimbursement from the Petroleum Tank Release Cleanup Fund. The present statute does not allow owners of heating oil tanks or small farm or residential tanks to receive reimbursement. The Board has assisted Representative Stang on the drafting of House Bill 973 and feels that this would be a viable mechanism to help the heating oil and small farm or residential tank owner with the cleanup costs associated with a release from a petroleum storage tank. The Board feels that if these tanks were to be covered, then they should be required to pay into a fund similar to the present Petroleum Tank Release Cleanup Fund. The Small Petroleum Tank Release Cleanup Fund would be set up similar to the present fund and similarly administered.

The reasoning behind the two funds is that the present fund has been approved by the Federal EPA as a financial assurance mechanism of commercial tank owners. I have talked to EPA concerning the merging of the two funds and their statement was that the increased number of tanks could jeopardize the EPA approval of the present fund. This would leave the commercial tank owners without the financial assurance that is required by the Federal EPA.

The Board has also assisted Representative Stang with the proposed amendments to House Bill 973 and are in full agreement with these amendments. I would like to again state that the Petroleum Tank Release Compensation Board supports House Bill 973 and the amendments.

Date submitted: 3/14/91

HB 973

Ben Havdahl, Montana Motor Carriers

Mr. Chairman, members of the Committee. For the record I am Ben Havdahl representing the Montana Motor Carriers. MMCA is opposed to the increase in the diesel fuel by one cent per gallon proposed to be assessed in HB 973 to establish a small petroleum tank release cleanup fund.

MMCA represents some 300 motor carriers ranging in size from one truck operators to carriers with fleets of 400 plus trucks. Also MMCA has a log truckers conference with about 200 log truck members most of whom are single truck owner operators.

A large percentage, probably over half, of those carriers purchase their fuel at the pump and do not have underground or above ground storage tanks. The other half have fuel storage tanks. The proposed tax increase in the bill will assessed on all the carriers regardless of whether they are a potential contributor to a diesel fuel tank leak or not. This is unfair.

I would point out that diesel fuel taxes in Montana have almost doubled since 1982, from 11 cents per gallon to 20 cents today. Federal diesel taxes have also increased during that period at an even faster rate rising from four cents per gallon in 1982 to 20 cents today, an increase of 500%.

Total state and federal diesel fuel taxes paid by motor carriers at a rate of 40 cents per gallon is fast approaching or exceeding 50% of the price of diesel fuel at the pump. (1.18 price of diesel minus .40 tax = .78, the selling price of which .40 is 51%)

Diesel fuel taxes are a major source of highway revenue in Montana. It has been pointed out by the Department of Highways that the Reconstruction Trust Fund will see \$45 million deficit by 1995 and the 1993 Legislature will have to consider major increases in all highway user taxes including diesel fuel.

We would question the use of diesel fuel taxes under HB 973, as for a non highway use. Its use to fund the petroleum tank release clean up fund is in our view a violation of the anti diversion amendment to the Montana Constitution. And even if presumably a three fifths vote can be achieved, we question the wisdom of a policy for the proposed funding at the expense of the highway program in the State.

On a final point, Section 8 of the bill specifically exempts from the one cent per gallon diesel fuel tax, special fuels sold to a railroad. MMCA has a problem with this exemption.

The tax increase on truckers, discriminates against the only competitive mode of transportation the rails have in Montana. Any cost increase to truckers transforms to increase profits to the rail roads where competition exists. Secondly, diesel fuel spills from railroad tanks contaminate the environment just as much as diesel leaks from truckers' storage tanks.

We would respectfully suggest that if this legislation is given serious consideration everyone who has the potential for releasing diesel fuel from tanks, including railroads, should be included in the payment of the tax for insurance to provide the clean up. If not then none should be included.

EXHIBIT 18
DATE 3-14-91
HB SB128

HOUSE OF REPRESENTATIVES

TAXATION COMMITTEE

ROLL CALL VOTE

DATE 3/14 BILL NO. _____ NUMBER SB128

MOTION: _____

NAME	AYE	NO
REP. BEN COHEN, VICE-CHAIRMAN	<i>Px Ream</i> ✓	
REP. ED DOLEZAL	<i>N. Schye</i> ✓	
REP. JIM ELLIOTT	Ed Dolezal	✓
REP. ORVAL ELLISON	<i>Orval Ellison</i>	✓
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		

14:7

Amendments to House Bill No. 935
First Reading Copy

Requested by Representative McCarthy
For the Committee on Taxation

Prepared by Greg Petesch
March 13, 1991

1. Title, lines 8 and 9.

Following: "ON" on line 8

Strike: remainder of line 8 through "MACHINES" on line 9

Insert: "PUNCHBOARD AND PULLTAB GAMES"

Following: the first " ; "

Insert: "TO AUTHORIZE AND REGULATE PUNCHBOARD AND PULLTAB GAMES;
TO PROVIDE QUALIFICATIONS FOR A LICENSE TO MANUFACTURE OR
DISTRIBUTE AUTHORIZED GAMES AND FOR A PERMIT TO OFFER GAMES
TO THE PUBLIC; TO PROVIDE FOR A STATUTORY APPROPRIATION AND
DISTRIBUTION OF REVENUE; TO PROVIDE PENALTIES;"

Following: "AMENDING"

Strike: "SECTIONS"

Insert: "SECTION"

Following: "17-7-502"

Strike: "AND 23-5-610"

2. Page 1, line 11.

Insert: "

STATEMENT OF INTENT

A statement of intent is required for this bill because [section 14] gives the department of justice authority to adopt rules. It is the intent of the legislature that rules be adopted to protect the health, welfare, and safety of the citizens of Montana and to ensure compliance with this bill.

The rules should at, a minimum:

- (1) ensure the integrity and security of punchboard and pulltab games;
- (2) provide a method of examining the qualifications of license and permit applicants;
- (3) provide for investigation procedures; and
- (4) provide a procedure for monitoring the games in play to ensure their compliance with this bill."

3. Page 2, line 16.

Strike: "23-5-610(4)(c)"

Insert: "[section 16]"

4. Page 3, line 3.

Strike: "23-5-610(4)(c)"

Insert: "[section 16]"

5. Page 5, line 13.

Strike: "23-5-610(4)(c)"

Insert: "[section 16]"

6. Page 7, line 12.

Following: "90-9-306;"

Insert: "[section 13];"

7. Page 8, line 2 through page 11, line 2.

Strike: section 8 in its entirety

Insert: "NEW SECTION. Section 8. **Short title.** [Sections 8 through 20] may be cited as the "Punchboard and Pulltab Games Control Act".

NEW SECTION. Section 9. **Definitions.** As used in [sections 8 through 20], the following definitions apply:

(1) "Department" means the department of justice.

(2) "Distributor" means an individual, partnership, corporation, or association that sells, markets, or otherwise distributes punchboard or pulltab games.

(3) "Licensee" means an individual, partnership, corporation, or association that has been issued a license by the department.

(4) "Manufacturer" means an individual, partnership, corporation, or association that designs, assembles, fabricates, produces, constructs, or otherwise prepares a product or component part of a product that is authorized for use under [sections 8 through 20].

(5) "Permittee" means an individual, partnership, corporation, or association that has been issued a permit by the department.

(6) "Pulltab" means a folded or banded ticket or a card with a face covered to conceal one or more numbers or symbols, with one or more of each set of tickets or cards designated in advance as a winner.

(7) "Punchboard" means a board or device containing a number of holes or receptacles of a uniform size in which are placed, mechanically and at random, serially numbered slips of paper, some of which have been designated in advance as winners, that may be punched or drawn from a hole or receptacle.

NEW SECTION. Section 10. **Licensure -- restriction.** (1) A person may not possess, place, manufacture, distribute, or offer for play a punchboard or pulltab game unless the person has a permit issued under [section 11] or a license issued under [section 12].

(2) A person under 18 years of age may not play, possess, or offer for play a punchboard or pulltab game.

NEW SECTION. Section 11. **Retail permit qualifications -- right to hearing.** (1) A person who has been granted an operator's license under 23-5-177 and a license to sell alcoholic beverages for consumption on the premises may be granted a permit by the department for offering punchboard and pulltab games to the public at the licensed establishment.

(2) A person who is denied a permit has the right to a hearing before the department. The hearing must be conducted in

accordance with the Montana Administrative Procedure Act.

NEW SECTION. Section 12. Manufacturer's or distributor's license -- qualifications -- right to hearing. (1) It is unlawful for any person to manufacture for sale in this state, sell, or distribute any punchboard or pulltab game unless the person has been issued a license by the department.

(2) An applicant for issuance or renewal of a distributor's license must have been a resident of the state for 30 days prior to application.

(3) An applicant for issuance or renewal of a manufacturer's or distributor's license shall:

(a) apply to the department on forms prescribed by the department;

(b) supply any information that the department considers reasonably necessary to determine suitability for licensure; and

(c) establish to the reasonable satisfaction of the department that the applicant's past record and present status as a manufacturer or distributor of gambling devices and as a business person and citizen demonstrate that the applicant is likely to conduct business in compliance with all laws.

(4) A person denied a license has the right to a hearing before the department. The hearing must be conducted in accordance with the Montana Administrative Procedure Act.

NEW SECTION. Section 13. Fees -- use of fees -- expiration of license or permit. (1) The department shall charge the following annual fees:

(a) for a retail permit, \$100;

(b) for a distributor's license, \$1,000; and

(c) for a manufacturer's license, \$2,000.

(2) A license or permit issued by the department expires on the following June 30, and the fee may not be prorated.

(3) The department shall retain the fees for the purpose of administering [sections 8 through 20]. There is an account in the state special revenue fund into which money from the fees must be deposited. The money in the account is statutorily appropriated, as provided in 17-7-502, to the department for the purpose of administering [sections 8 through 20].

NEW SECTION. Section 14. Powers and duties of the department. (1) The department shall adopt rules to implement [sections 8 through 20] and:

(a) with respect to licenses and permits:

(i) provide reasonable procedures;

(ii) prescribe reasonably necessary forms; and

(iii) grant or deny license and permit applications;

(b) with respect to the tax in [section 16]:

(i) prescribe reasonable recordkeeping requirements for licensees;

(ii) provide a reasonable procedure for inspection of records; and

(iii) establish reasonable penalties for the delinquent reporting and payment of the tax;

(c) establish the design, format, and criteria that a

punchboard or pulltab game must meet in order to be authorized for play in the state.

(2) The department is a criminal justice agency, and designated employees are granted peace officer status with the powers of search, seizure, and arrest to regulate and control persons who offer or make available punchboard and pulltab games.

NEW SECTION. Section 15. **Punchboard and pulltab games -- costs -- prizes.** The price per ticket for a punchboard or pulltab game may not exceed \$2. Each game must comply with standards promulgated by the department and must award prizes at a minimum of 70% of the gross value of the game. All winning possibilities must be displayed.

NEW SECTION. Section 16 **Tax -- records -- distribution -- quarterly statement and payment.** (1) Each licensed distributor of punchboard and pulltab games shall:

(a) collect, at the time of sale of a punchboard or pulltab game to a retail permittee, a tax of 5% of the gross value of the game;

(b) submit, within 15 days after the end of each calendar quarter, the proceeds of the tax and any forms and reasonable information the department may require; and

(c) keep a record of all taxes collected in the manner that the department may require. The records must be available for inspection by the department or its agents or employees at all times during the business hours of the licensee.

(2) The department shall:

(a) deposit two-thirds of the tax in the older Montanans trust fund account established in [section 3]; and

(c) forward the remainder of the tax to the treasurer or finance officer of the city or town in which the authorized game is offered or to the treasurer or finance officer of the county if the game is not offered in a city or town, for deposit to the treasury.

NEW SECTION. Section 17. **Criminal offenses.** A knowing or purposeful violation of [sections 8 through 20] or a rule promulgated under the provisions of [sections 8 through 20] is a criminal offense and upon conviction is punishable by a fine not to exceed \$500 for the first offense, not to exceed \$1,000 for a second offense, and not to exceed \$2,000 for a third or subsequent offense. A person's license or permit must be revoked upon a fourth conviction.

NEW SECTION. Section 18. **Tampering violation.** A person may not knowingly or purposely tamper with or conspire to tamper with a punchboard or pulltab game or the play of a game to influence the outcome of the game.

NEW SECTION. Section 19. **Civil penalties -- hearing.** If the department determines after a contested case hearing that a licensee or permittee has violated a provision of [sections 8 through 20] or the department's rules, the department may, in addition to the other penalties prescribed:

- (1) suspend the license or permit for a period of not more than 180 days;
- (2) place a licensee or permittee on probation and set terms of the probation;
- (3) deny renewal of the license or permit on expiration;
- (4) revoke a license or permit; or
- (5) impose a combination of any two of the penalties set forth in subsections (1) through (3).

NEW SECTION. Section 20. Judicial review of agency decision. (1) An interested party has the right to judicial review of a final decision of the department concerning the granting, denial, renewal, revocation, or suspension of a license or permit.

(2) A petition for judicial review must conform to the provisions of Title 2, chapter 4, part 7."

Renumber: subsequent sections

8. Page 11, line 4.

Following: line 3

Insert: "(1)"

9. Page 11, line 7.

Following: line 6

Insert: "(2) [Sections 8 through 20] are intended to be codified as an integral part of Title 23, chapter 5, and as a separate part in chapter 5, and the provisions of Title 23, chapter 5, part 1, apply to [sections 8 through 20]."

10. Page 11, line 10.

Following: "all"

Strike: "video gambling machine"

Insert: "punchboard and pulltab game"

HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

TAXATION COMMITTEE BILL NO. HB 764
 DATE 3/14/91 SPONSOR(S) Rep. Hayne

PLEASE PRINT

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NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
Dick Baumberger 6495 N. Mont. Ave. Helena	Disabled American Vets Dept. of Montana			X
Robt. VAN DER VERE	SELF			X
Rich Brown	MT Bd of Vets Affairs			X
Kathy McLane	Veterans Committee			X
Hel Manson	American Legion			X
Johnny G. Buck.	V.F.W.			X
Lee Olsenow	MAYOR - GLENDALE			X
John Johnson	DIST. 23 - CLARK			X
Clint Johnson	SELF VFW			X
Tom Connell	AGE DIVISION		X	
George O. Poston	United Veterans Con. of MT.			X
Kay Foster	City of Billings			X

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HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

Taxation COMMITTEE BILL NO. HB 796
 DATE 3/14/91 SPONSOR(S) Rep. Beck

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NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
Lee Brown 105 meador dr. Legacy Legislature Helen, 59601		HB 796		✓
Dennis Alan	DOR		X	

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HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

TAXATION COMMITTEE BILL NO. HB 832
 DATE 3/14/91 SPONSOR(S) Rep. Ellison

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NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
DAVE Brown	State Rep # 72	832		X
Paula Alarico	A. Dist # 2	832		X
Bill Donahue	Libby Public Schs. / ^{Libby} Chamber of Commerce	832		✓
Tom [unclear]	Libby Mt	832		✓
Ward Hamalau	STILLWATER MINING	832	AMEND	
Benjamin [unclear]	Libby Mount.	832		✓
Donald R. Pinner	Lincoln Co. Libby Mt	832		✓
LARRY DOLEZAL	LINCOLN COUNTY COMMISSION	832	?	

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HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

Taxation COMMITTEE BILL NO. HB 894
DATE 3/14/91 SPONSOR(S) Rep. Kimberly

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NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
Ken Heikes	MUS / CHE	894	✓	✓
Patrick McCleary	Associated Students - UMaine	894		✓
Russ Ritter	Ind. Coll of Mt			✓

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HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

1062

TAXATION COMMITTEE BILL NO. HB 973
 DATE 3/14/91 SPONSOR(S) Rep. Stang

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NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
Gordon Morris	MACo.	973		X
Milton Markeson ^{Carter County}	Carter Co Comm.	973		X
Marvin Musall	H.M.S. CARTER CO	973		X
Berna Alexander	mt. Petroleum Marketers	973		X
Jean Riley	Mt Petro. Tank Release Comp Board	973		X
Ray McRanna	MACSS	973		X
Alan Hobbs	Montano Refining Co.	973		X
FRED Maiker	Superior Sah Dist	973		X
John W. Herrin	Consultant to Carter Co.	973		X
Mark Johnson	Matney-Frantz Engineering	973		X
Ben Haddad	MT. Motor Drivers	973	X	
Chris Kaufmann	MEIC	973		X
Bill Donovan	Supt. of Schools Libby	973		X

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HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

2 of 2

TAXATION COMMITTEE BILL NO. HR 973
 DATE 3-14-91 SPONSOR(S) REP STANG

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NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
John GEACH	DEPT. OF HEALTH & E.S.	973	INFORMATION	

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