

MINUTES

MONTANA SENATE 53rd LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By Chairman Mike Halligan, on March 3, 1993, at 8:00 a.m.

ROLL CALL

Members Present:

Sen. Mike Halligan, Chair (D)
Sen. Dorothy Eck, Vice Chair (D)
Sen. Bob Brown (R)
Sen. Steve Doherty (D)
Sen. Delwyn Gage (R)
Sen. Lorents Grosfield (R)
Sen. John Harp (R)
Sen. Spook Stang (D)
Sen. Tom Towe (D)
Sen. Fred Van Valkenburg (D)
Sen. Bill Yellowtail (D)

Members Excused: None.

Members Absent: None.

Staff Present: Jeff Martin, Legislative Council
Bonnie Stark, Committee Secretary

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

Committee Business Summary:

Hearing: SB 378
Executive Action: SB 316, SB 322

HEARING ON SB 378

Opening Statement by Sponsor:

Senator Lorents Grosfield, representing Senate District No. 41, presented SB 378, which is an act to eliminate certain earmarked revenue accounts and special revenue accounts, and provides for review and future elimination of other special revenue accounts. Senator Grosfield presented Exhibit No. 1 to these minutes, which is a study by the National Council of State Legislatures on the proportion of tax revenue earmarked by states between 1954 and 1988. This chart shows that Montana earmarks 72% of its tax revenue; the national average is 23%. Montana is

second in the Nation in the amount of revenue that is earmarked, up from 15th in 1954. There are only two other states that earmark over half of their funds, and seven other states that earmark over 1/3 of their funds. Senator Grosfield said this means that Montana is only able to look at 28% of its revenue funds in trying to work out budgets, and when Montana is facing million-dollar budget problems, we cannot afford to have 72% of the state's funds withheld. In 1986, there were 212 special revenue accounts, with a total fund balance of \$134 million; in 1991, we were up to 264 accounts with a total fund balance, excluding school equalization, of just under \$200 million. Passage of SB 378 would immediately fully eliminate 54 of the 264 accounts, and partially eliminate 10 more. If SB 378 passes, this will decrease the percentage of earmarked funds to 33%, and will place Montana 8th in the Nation.

Senator Grosfield said earmarking results in loss of budgetary flexibility, and a lack of a method for reviewing and evaluating earmarked accounts. In Montana, some accounts are earmarked in the Constitution, including some of the highway programs, coal trust tax, school funds, livestock inspection and animal health funds, and operation of the consumer counsel. SB 378 does not affect any of those.

Senator Grosfield reviewed some of the sections in SB 378, and said this bill will not appropriate any funds, but it does say that on any account that is earmarked, the appropriation is considered to have been made from the general fund. Every four years, a dedicated revenue account will automatically terminate, and may be reestablished for another four years by the Legislature. Six months prior to the termination, the Legislative Finance Committee (LFC) shall review each earmarked account. The LFC shall set a goal to end up with less than 1/3 of the state revenue earmarked, which would still rank Montana 8th in the Nation.

Senator Grosfield said the initial review of the LFC would look at all accounts and determine whether or not they are constitutionally mandated, if they are a debt service, and if they are for emergency services. In those three instances, earmarking would not need a future review.

Exhibit No. 2 to these minutes is a Memo from Senator Grosfield listing the exempted categories in the de-earmarking process; however, all of these accounts would be subject to review by the Legislative Finance Committee. Exhibit No. 3 is a general summary of all the earmarked funds. In some funds where there are penalties and fees, the penalties are de-earmarked and the fees are not de-earmarked.

Proponents' Testimony:

Dennis Burr, representing the Montana Taxpayers Association (MTA), spoke in support of SB 378. The MTA believes a large

number of earmarked funds will hinder the Legislature's ability to manage government. Mr. Burr said three things can happen with earmarked funds: (1) The amount that is earmarked is not sufficient to fund those particular programs, i.e., public schools, where they still need general fund supplements; (2) The earmarked revenue raises more than is necessary to fund whatever program it is earmarked for, which is a waste of resources; and, (3) The earmarked revenue could exactly equal the amount that is needed by a particular program, which would be extremely coincidental. Mr. Burr believes that if Montana de-earmarked some of its funds, it would increase the flexibility of the Legislature to manage government. Mr. Burr said the basic problem with earmarking is that it does not allow the money to be put where it is most needed, and this is the main reason for ATA's support of SB 378.

Tom Harrison said the Montana Society of Certified Public Accountants want to go on record in favor of SB 378, primarily for prioritization, and for the legislative review. Mr. Harrison said the level of funding ought to be done as a financial management tool to see if, (1) The program should remain; (2) The level of funding is appropriate; and, (3) The program has a prioritization that fits in with the funding and that the money will be expended in that fashion.

Beth Baker, Department of Justice (DOJ), spoke in favor of SB 378, even though it would amend seven statutes involving six accounts that are either administered by, or affected somehow in, the Department of Justice. Ms. Baker presented Exhibit No. 4 to these minutes, which is an amendment prepared by the Department of Justice. This amendment would strike Section 46, which is the State Drug Forfeiture Account. Under this section, which was put into effect by the Legislature two years ago, proceeds received by the state for civil forfeitures in drug cases are deposited into a Special Law Enforcement Assistance Account. The DOJ believes it is important to maintain this account as a separate account. The funds in this account, collected from persons involved in unlawful drug activities, are turned directly back into drug enforcement activities. The DOR believes the general appropriations process is not suited for this Special Law Enforcement fund, partly because the funds are used for radios, body wires, and other items that need to be replaced immediately when they break. The DOR believes that eventually these funds could be instrumental in establishing state/local drug task forces, and in helping to improve the delivery of drug enforcement services in Montana. Ms. Baker said the Crime Victims Compensation Account will be removed and put into the general fund account if SB 378 passes. The DOR believes it could effectively compete for general funds for crime victims, so they are not asking for this account to be taken from SB 378, but Ms. Baker wanted to point out that this account gives special recognition to victims of crime.

Opponents' Testimony:

Joan Schmidt, Chair of the Certification Standards and Practices Advisory Council (CSPAC), said she neither opposes nor endorses SB 378, but is concerned about some of the implications of this bill. Ms. Schmidt believes the previous legislatures have made commitments to the educators in Montana which should continue to be honored. In 1987, the CSPAC was created by teachers who wanted to have a voice in regulating their own profession and they made a commitment to fund that council from their certification fees. In 1991, they asked the Legislature to increase their fees in order to fund research done by their council. Some of the CSPAC concerns, if SB 378 passes, are that there is no guarantee there will be any funding used for the CSPAC, and there is no assurance that teacher certification fees will be used for matters that relate in any way to education. Ms. Schmidt asked the Committee to carefully consider taking funds that were voluntarily committed by educators who truly care about their profession. Ms. Schmidt said she agrees philosophically with the intent of SB 378, she thinks it is appropriate that the Legislature control state funding, and she believes that all state funds need to be reviewed regularly by the Legislature. However, she thinks that when the Legislature addresses the needs of state government, it is important that they honor voluntary commitments made to fund a program.

Jerry Cormier, President of the Montana Environmental Health Association, presented Exhibit No. 5 to these minutes, which is his prepared statement in opposition to SB 378. Mr. Cormier said he works with voluntary health professionals throughout Montana who are involved in any form of environmental health. Mr. Cormier said SB 378 would drastically affect a number of programs and the number of county sanitarians and health inspectors throughout the state, and even a 20% decrease in funds would have a devastating affect on the state's voluntary health programs. Mr. Cormier said these funds are user fees, earmarked for these people to use in these programs, and the county commissioners will be in a serious bind if these funds are decreased.

Roger DiBrito presented his written testimony in opposition to SB 378, which is attached to these minutes as Exhibit No. 6.

Dennis Miller, a citizen and taxpayer, spoke in opposition to SB 378. Mr. Miller believes people pay taxes for a reason, not just to give money to the general fund, and said people in Montana are willing to pay taxes if they know a special interest program is available for them when they need the funds.

Ray Wadsworth, Executive Director for Montana Rural Water Systems (MRWS), presented Exhibit No. 7 to these minutes, in opposition to SB 378. Mr. Wadsworth said that in 1978, when the state took primacy for the drinking water program, funds were set up by the state to match federal money. None of the state funds came from the Legislature; they came from the operator

certification fees, subdivision fees, etc. In 1991, it was necessary for the Legislature to pass SB 407, which assessed user fees on all drinking water systems in the state, in order for Montana to retain its primacy. The MRWS questions the intent of SB 378 in that if the dollars are put into the general fund, what assurance is there that appropriations will be made to finance the drinking water program with matching funds for the federal dollars, so the MRWS doesn't have to go back to the people again asking for more money in order to retain the primacy in Montana.

Dal Smilie, Chairman of the Montana Motorcycles Safety Advisory Committee, spoke in opposition to SB 378. Mr. Smilie is concerned for the Off-Highway Vehicle (OHV) funds and the Safety Training funds, and said that users have put these funds on themselves and do not want to lose them by putting them into the general fund. Mr. Smilie said where a social contract has been made and users have volunteered the money to fund a program, that money should be allowed to remain in an earmarked account. Mr. Smilie presented Exhibit No. 8 to these minutes.

Madalyn Quinlan, Office of Public Instruction (OPI), spoke in opposition to SB 378 by reminding the Committee that the purpose of earmarked funds is to either restrict expenditures to a certain use, or to restrict revenues that come into the state that can only be used for a certain purpose. Three funds in SB 378 affect the OPI and public school funding. The first is the School Food Account. Ms. Quinlan said the revenues being de-earmarked there are revenues paid by non-public schools to the state and turned directly over to the federal government. De-earmarking those funds will not increase the budgetary flexibility. The second account is the Traffic Education Account and these fees are viewed as user fees paid by motorcycle users for the traffic education program. The third account is the State School Equalization Account.

Pat Foley, Capital Trail Vehicle Association, spoke in opposition to SB 378, and said he sees two basic issues that need to be addressed. First is trust, and the other is fairness. Mr. Foley said the basic lack of trust in our government today is the use of tax funds for purposes other than their intended use. Regarding fairness, Mr. Foley asked that each issue be dealt with on its own merits. It is not fair to the taxpayers to take tax dollars earmarked for a special purpose and not discuss the merits of that fund, but use the fund for some other purpose.

Ken Hoovestall, representing the Montana Snowmobile Association, and Montana Boating Association, presented Exhibit No. 9 to these minutes in opposition to SB 378. Mr. Hoovestall said passage of SB 378 would clearly be a diversion of gas tax monies and would require a 3/5 vote of each house of the Legislature.

Willie Day, representing the Eastern Montana Coalition, and the Dawson County Farmers Union, spoke in opposition to SB 378.

Mr. Day said the 1979 Legislature set up a program to provide a veteran's nursing home in eastern Montana. He said if those funds had been earmarked at that time, he would not have to be lobbying on another bill before this Legislature to save that nursing home program. Mr. Day said the Dawson County Farmers Union has a problem with Section 101 of SB 378 because that will take money which normally would go toward operation of the Department of Livestock.

Linda Ellison, representing Montana Trail Vehicle Riders, spoke in opposition to SB 378 and presented Exhibit No. 10 to these minutes.

Richard Miller, the State Librarian, said he is specifically opposed to Section 19, in SB 378. Mr. Miller said basic library services for residents of all counties through the library federations, and payment of costs for participation in regional and national networking, will all suffer if this bill is passed. There are 82 public libraries and 112 branches within the State of Montana which have to share resources as well as their access to national and regional library systems, and de-earmarking their funds will lead to chaos.

Jill Z. McGuire, a volunteer lobbyist for ABATE of Montana, registered ABATE's opposition to Sections 5 and 70 of SB 378. Ms. McGuire said ABATE is dedicated to the promotion of motorcycle safety in Montana. She submitted Exhibit No. 11 to these minutes.

Arlynn Fishbaugh, Executive Director of the Montana Arts Council, spoke in opposition to Sections 19 and 32 of SB 378. Ms. Fishbaugh said the cultural trust is for investing in and retaining our cultural heritage and fostering our cultural future. Grants are given for projects such as historic preservation, capital expenditures, and special projects, and they benefit libraries, museums, and local civil and cultural organizations across the state. The Montana Arts Council administers this cultural trust. Ms. Fishbaugh said the cultural trust is absolutely essential to cultural organizations in the state, and she urged retention of the earmarked funds.

Gloria Hermanson represented the Montana Cultural Advocacy in opposition to SB 378 and supported the testimony by the Montana Arts Council and the State Librarian.

Glenna Wortman-Obie, representing AAA Montana, spoke in opposition to SB 378, saying the number one killer of children under the age of 21 is traffic-related accidents. The one tool Montana has to combat that problem is driver education in our schools. Montana motorists, through a survey, indicated they view driver education as one of the most important programs available through the schools. Ms. Wortman-Obie asked that driver education continue to be funded in our state schools.

Bob Anderson, Montana School Board Association, when speaking against SB 378, related all of the school trust fund accounts which are earmarked revenue. Mr. Anderson called SB 378 a trust and faith bill and said that in legislative sessions in the past, schools were allowed to have 25% reserves; these reserves were lowered to 20% with equalized payments; then the special session last summer took 20% of those reserves, so schools are now down to 10% reserves. Mr. Anderson said it is hard to have faith and trust when they are seeing their school revenues diminish.

Don Waldron, representing the Montana Rural Education Association, spoke against SB 378, supporting the information relayed by Madalyn Quinlan, OPI, and Bob Anderson, Montana School Board Association.

Charles Brooks, representing the Montana Retail Association, spoke in opposition to SB 378, saying in 1991, a group of retailers agreed to fee increases in order to get a better inspection of some of the state super markets, convenience stores and restaurants. Mr. Brooks said he echoed the statements by Jerry Cormier regarding the sanitation inspections, and he believes this is not the time Montana should be looking at any kind of eroding of funds.

Bill Stevens, Montana Food Distributors Association (MFDA), said he echoed the testimony by Charles Brooks. The MFDA agreed to a 100% increase in their fees for inspections, and Mr. Stevens thinks that earmarked account should remain.

Darryl Bruno, Administrator of the Alcohol and Drug Abuse Division of the Department of Corrections and Human Services, said the Department has some problems with SB 378. Mr. Bruno said the earmarked alcohol tax revenue is generated on the sale of liquor, beer, and wine. SB 378 only includes liquor and wine; it does not include beer. Currently, funding from the earmarked taxes is used to fund services including Galen, and the balance is distributed to community programs on an 85/15 formula through a statutory appropriation. SB 378 does not provide for a statutory appropriation. Mr. Bruno said if the beer tax is the only amount remaining to be distributed through the statutory appropriation, then community programs will see a reduction of up to 25%, which would eliminate services in the smaller, rural counties.

George Paul, Montana Farmers Union (MFU), spoke in opposition to the principal involved in SB 378. Mr. Paul said that parts of SB 378 represent government at its best. Many fees were not imposed by the legislature upon the public; the fees represent the public who recognized a need and have a desire to fix that need. They came together, figured out a way to fund the need, then came to the Legislature for the authority to have those fees self-imposed upon themselves. The trust these people placed in the Legislature has been damaged. Mr. Paul said this

bill is a principle issue and he feels it is a very poor signal to send to the general public.

Mike Volesky, Executive Vice President of the Montana Association of Conservation Districts, spoke in opposition to SB 378, and presented Exhibit No. 12 to these minutes.

Other written testimony presented in opposition to SB 378 is as follows: Exhibit No. 13, Carbon County Commissioners; Exhibit No. 14, Carbon County Planning/Sanitarian's Office; Exhibit No. 15, Jim Beyer; Exhibit No. 16, Eric Lundquist, American Motorcyclist Association; Exhibit No. 17, Richard A. Flink, Montana Operation Lifesaver, Inc.; Exhibit No. 18, Jim Carlson, Missoula City-County Health Department; Exhibit No. 19, City-County Health Department, Great Falls; Exhibit No. 20, Michael J. Dunn.

Informational Testimony:

None.

Questions From Committee Members and Responses:

Senator Towe commented that if this Committee only de-earmarked Section 17, which is primarily the earmarking of individual income tax funds and corporate license tax funds, this would place Montana near average on the National Conference of State Legislatures' (NCSL) scale. Senator Grosfield said his understanding is that this would not be the case. He said the best numbers he could get from the Legislative Fiscal Analyst (LFA) is that if all of SB 378 were passed, this would bring the state down to about 45% earmarked funds, which would place us at number 5 on the NCSL list.

Senator Towe asked Senator Grosfield how he would respond to the comments that the Legislature would lose the faith of the people if they took the money from particular programs where fees were charged in order to accomplish a particular purpose and placed those funds in the general fund. Senator Grosfield said that in drafting this bill, they tried to stay away from user-fee-type accounts. Some testimony today indicated there may have been some accounts which were included in SB 378 that shouldn't have been included; however, it is not his intent to de-earmark user-fee-type accounts. He will review those particular accounts with the Legislative Council.

Senator Towe said one of the reasons the Legislature earmarked almost all of the coal tax was specifically to keep the money out of the general fund because they didn't want state government to be subject to the vagaries of the market with regard to coal tax. Senator Grosfield responded that not all of the coal tax monies were earmarked, but that this goes back to the fact that there are so many earmarked accounts, the state is having a difficult time dealing with the budget. Senator

Grosfield said SB 378 will not negate any programs; it just tells those programs that they will need to come to the general fund to get their appropriations the same as everybody else.

Senator Towe commented about the intentional programs that are earmarked, i.e., library, cultural trust, because they need protection. If these funds are de-earmarked and placed in the general fund, and if funds are short, there could be a tendency to say these are not really critical programs, and use the money elsewhere. The Legislature consciously made the decision to earmark the funds for those projects so that the Legislature wouldn't be tempted to take them in an emergency. Senator Grosfield responded that the last special session cut monthly payments of welfare mothers, while not even questioning the earmarked accounts. He said the problem is that the Legislature is in a crunch and needs to have the flexibility of using the funds in the earmarked accounts. Senator Grosfield said if the state were 100% non-earmarked, then everybody would be on the same basis of competing for general fund revenue.

Senator Eck asked Senator Grosfield if the Legislative Finance Committee looked at funding and protecting health and safety programs, and how many times programs have been denied when they are obviously necessary, even programs where the state is under a federal mandate to provide them or the federal government will take them over. Senator Grosfield said that so much of our state revenue is tied up in earmarked accounts and cannot be touched, and yet the Legislature is increasing funding in some programs that probably would not compete very well with the health and safety programs Senator Eck mentioned. Senator Grosfield feels it is largely because of the earmarked provisions in our state statutes that these problems exist. He believes that with less earmarking, these health and safety programs would have a much better chance of competing for funds.

Senator Eck asked Senator Grosfield why brand inspection fees were exempted. Senator Grosfield said brand inspection fees are user fees collected once every 10 years for the purpose of running the Department of Livestock and some of its programs. These are like Fish and Game license fees, which are not in the bill for the same reason. These are user fees to fund programs directly related to a fee paid. Senator Eck asked how that is different from inspecting restaurants. Senator Grosfield said that perhaps it isn't, and that may be one of the items the Legislative Council needs to review.

Closing by Sponsor:

Senator Grosfield said SB 378 is a serious proposal that needs to be discussed in depth. He urges the Committee to treat the bill seriously and consider amendments. The Legislative Council went through the entire code book and picked out the accounts that were included in SB 378. The last attempt at de-earmarking funds was in 1989, when a few accounts were de-

earmarked. Senator Grosfield said earmarking straps the Legislature's ability to prioritize, and that prioritization is the whole issue in SB 378. The State Personnel Director has indicated that general fund agencies are viewed as agencies with limited resources, less training opportunities, and less job security. The effects of so much earmarking, according to Senator Grosfield, is a crippling of the general fund portion of state government, and a lack of prioritization scrutiny over the earmarked programs.

Senator Grosfield said if there are accounts that do not meet the criteria list, where there are user-fee or federally-matched accounts, he is open to amending the bill. SB 378 does not eliminate programs; it puts funding into the general fund and makes everybody compete on equal footing.

Senator Grosfield said most of the earmarking that is done is not done in a systematic fashion. It is done in increments, it ties the legislators' hands, it pares the budgetary review process, reduces controls, and undermines state priorities. An optimal budget system allows legislators to see the big picture so they can weigh the relative merits of each program in terms of the total funding available. The setting aside of almost 3/4 of Montana's tax and license revenues results in fragmentation of setting policy and frustrates attempts to set optimum levels on a state-wide basis. Across-the-board cuts were deemed a necessary way to deal with the budget crisis, yet many programs are protected by earmarking and are difficult to manipulate to help resolve the crisis.

No Executive Action was taken on SB 378.

EXECUTIVE ACTION ON SB 322

Amendments prepared by Jeff Martin, Legislative Council Staff, dated February 24, 1993, were presented for Committee review. A copy is attached to these minutes. Mr. Martin said these amendments were prepared in conjunction with the Department of Revenue to determine what information the Department would supply to the Department of Transportation for percentage of gross farm income to total gross income for someone applying for a refund on use of gasoline for agricultural purposes.

MOTION ON AMENDMENT:

Senator Towe moved to AMEND SB 322.

DISCUSSION ON AMENDMENT:

Senator Towe asked if the notice to the taxpayer would appear on the Department of Transportation's application form. Jeff Martin said the DOT indicated at the hearing that this

notice would be on their form, which would address the concerns expressed by the Department of Revenue.

VOTE ON AMENDMENT:

The motion to AMEND SB 322 CARRIED UNANIMOUSLY on oral vote (SB032202.ajm).

MOTION/VOTE:

Senator Towe moved SB 322 DO PASS AS AMENDED (481250SC.Sma). The motion CARRIED UNANIMOUSLY on oral vote.

EXECUTIVE ACTION ON SB 316

Amendments prepared by Jeff Martin, Legislative Council Staff dated February 16, 1993, were presented for Committee review. A copy is attached to these minutes.

DISCUSSION ON FIRST AMENDMENT:

Senator Towe said the amendments were prepared because borrowers want authority to borrow from the Board of Investments rather than going to a bonding program.

MOTION/VOTE ON FIRST AMENDMENT:

Senator Towe moved to AMEND SB 316. The motion CARRIED UNANIMOUSLY on oral vote (481236SC.Sma).

DISCUSSION ON SECOND AMENDMENT:

Senator Towe said the Department of Commerce proposed amendments, at the hearing on SB 316, to put limitations on the borrowing so that the sum would not to exceed the level of legislative-approved projects and would not to exceed the program's ability to repay the loan from anticipated revenues. Senator Towe said he was satisfied that these amendments would not be necessary, and those amendments were not proposed at this time.

Senator Gage asked if multicounty districts would qualify. After discussion, it was determined to add "or multicounty" on page 2, line 23, following "county".

MOTION/VOTE ON SECOND AMENDMENT:

Senator Towe moved to AMEND SB 316 to add "or multicounty" on page 2, line 23, following "county". The motion CARRIED UNANIMOUSLY on oral vote (481236SC.Sma).

DISCUSSION ON THIRD AMENDMENT:

Senator Grosfield asked about the preference criteria in Section 3 as it relates to the Statement of Intent.

MOTION/VOTE ON THIRD AMENDMENT:

Senator Grosfield moved to AMEND SB 316 to insert "The rules adopted by the departments must be consistent with the priorities for projects contained in 90-6-710", on line 18, page 1, following "period". The motion CARRIED UNANIMOUSLY on oral vote (481236SC.Sma).

DISCUSSION ON FOURTH AMENDMENT:

Senator Van Valkenburg and Senator Halligan suggested moving the projects reflecting greater need for financial assistance up in the priority list, and place (d) into the position where it exists in the present law, as (g).

Senator Eck said the issue was that the benefit to the public should come before the need for financial assistance because some very small communities might be able to say that they need a tremendous amount of money but the benefit might not be as great.

Senator Yellowtail asked if the amount of money providing benefit to the largest population places a higher priority on the projects. Senator Van Valkenburg said it is possible there could be a correlation between population and priority, but that doesn't necessarily mean that it is in the public interest just because there is a greater population. Senator Van Valkenburg believes if the general public is going to put a large sum of money into a particular project, the general public should benefit from it.

Senator Towe said that the public benefit for a few people may be greater than the public benefit for a project which affects more people. He doesn't see it as strictly population controlled.

Senator Stang said he is concerned that some of these projects are going to go to the urban areas when the rural areas are the ones who can't afford the projects. He said small rural areas will never be able to compete with urban areas on votes in the Legislature or with people making the decisions on projects under SB 316 if they can't use financial need as one of the higher criteria.

Senator Grosfield said he is worried about the population criteria.

Senator Yellowtail expressed his concern about the shift of balance in priority between sizes of communities.

Senator Van Valkenburg said that under the current priority list, which puts public benefit higher than financial need, 90% of what has been proposed by the Department of Commerce has been for small towns, and the funding isn't going to the large population areas. He doesn't believe this amendment will shift the balance, and he thinks the over-all public benefit should be considered before financial need.

MOTION/VOTE ON FOURTH AMENDMENT:


Senator Van Valkenburg moved to AMEND SB 316 by placing (h) after (c), and renumber the remainder of the projects. The motion to AMEND SB 316 CARRIED on oral vote, with Senators YELLOWTAIL, STANG, and GROSFIELD voting "NO". (481236SC.Sma)

MOTION/VOTE:

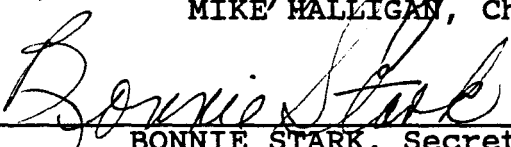
Senator Towe moved SB 316 DO PASS AS AMENDED. The motion CARRIED on oral vote, with Senators YELLOWTAIL and STANG voting "NO". (481236SC.Sma)

ADJOURNMENT

Adjournment: The meeting adjourned at 10:07 a.m.



MIKE HALLIGAN, Chair



BONNIE STARK, Secretary

MH/bjs

ROLL CALL

SENATE COMMITTEE TAXATION DATE 3-3-93

NAME	PRESENT	ABSENT	EXCUSED
Sen. Halligan, Chair	✓		
Sen. Eck, Vice Chair	✓		
Sen. Brown	✓		
Sen. Doherty	✓		
Sen. Gage	✓		
Sen. Grosfield	✓		
Sen. Harp	✓		
Sen. Stang	✓		
Sen. Towe	✓		
Sen. Van Valkenburg	✓		
Sen. Yellowtail	✓		

FC8


Attach to each day's minutes

SENATE STANDING COMMITTEE REPORT

Page 1 of 2
March 3, 1993

MR. PRESIDENT:

We, your committee on Taxation having had under consideration Senate Bill No. 322 (first reading copy -- white), respectfully report that Senate Bill No. 322 be amended as follows and as so amended do pass.

Signed: 

Senator Mike Halligan, Chair

That such amendments read:

1. Title, line 6.

Following: "TO"

Insert: "CERTAIN"

2. Title, line 7.

Strike: "UNDER CERTAIN CONDITIONS"

Insert: "IN ORDER TO DETERMINE WHETHER GASOLINE USE QUALIFIES AS
AGRICULTURAL USE FOR THE PURPOSE OF OBTAINING A REFUND"

Strike: "SECTION"

Insert: "SECTIONS"

3. Title, line 8.

Following: "15-30-303"

Insert: "AND 15-70-223"

4. Page 5, lines 1 through 3.

Strike: "information" on line 1 through "to" on line 3

Insert: "the ratio of gross farm income to total gross income
based on the most recent income tax return filed by"

5. Page 5, line 5.

Following: "given"

Insert: "as provided in 15-70-223"

6. Page 5.

Following: line 7

Insert: "Section 2. Section 15-70-223, MCA, is amended to read:

"15-70-223. Estimate allowed for agricultural use --
seller's signed statement acceptable on keylock or cardtrol
purchases. (1) An applicant whose use qualifies as agricultural
use may apply for a refund of 60% of the applicable tax on the
gallons of gasoline as indicated by bulk delivery invoices or by
evidence of keylock or cardtrol purchases as an estimate of off-
roadway use. To ensure that the applicant's use qualifies as
agricultural use, the department of transportation may request
from the department of revenue information on the ratio of the

applicant's gross farm income to total gross income, provided that the department of transportation gives notice to the applicant.

(2) For purposes of application for a refund under subsection (1), the department shall accept, as evidence of keylock or cardtrol purchases, a statement of the sale of gasoline with applicable tax that identifies the purchaser and that is signed by a licensed distributor or a person licensed under 15-70-203 from whom the gasoline was purchased.

(3) If any invoice or evidence is either lost or destroyed, the purchaser may support his claim for refund by submitting an affidavit relating the circumstances of such loss or destruction and by producing such other evidence as may be required by the department of transportation.

(4) An applicant whose use does not qualify as agricultural use may not estimate and must maintain records as required by 15-70-222.""

Renumber: subsequent section

-END-

SENATE STANDING COMMITTEE REPORT

Page 1 of 2
March 3, 1993

MR. PRESIDENT:

We, your committee on Taxation having had under consideration Senate Bill No. 316 (first reading copy -- white), respectfully report that Senate Bill No. 316 be amended as follows and as so amended do pass.

Signed: 
Senator Mike Halligan, Chair

That such amendments read:

1. Title, line 6.

Following: "ASSISTANCE;"

Insert: "ALLOWING THE TREASURE STATE ENDOWMENT PROGRAM TO BORROW
FROM THE BOARD OF INVESTMENTS;"

2. Page 1, line 18.

Following: "period."

Insert: "The rules adopted by the departments must be consistent
with the priorities for projects contained in 90-6-710."

3. Page 2, line 2.

Following: "(1)"

Insert: "(a)"

4. Page 2, line 4.

Strike: "(a)"

Insert: "(i)"

5. Page 2, line 5.

Strike: "and"

6. Page 2, line 6.

Strike: "(b)"

Insert: "(ii)"

7. Page 2.

Following: line 7

Insert: "(b) The treasure state endowment program may borrow
from the board of investments to provide additional
financial assistance for local government infrastructure
projects under this part."

8. Page 2, line 11.

Following: "part"

Insert: "and to repay loans from the board of investments"

9. Page 2, line 23.
Following: "county"
Insert: "or multicounty"

10. Page 4.
Following: line 25
Insert: "(d) projects that result in a benefit to the public
commensurate with the amount of financial assistance;"
Renumber: subsequent subsections

11. Page 5, lines 11 and 12.
Strike: subsection (h) in its entirety
Renumber: subsequent subsections

-END-

Proportion of Tax Revenue Earmarked by State
Fiscal Years 1954, 1963, 1979, 1984, and 1988

State	1954	1963	1979	1984	1988
New England					
Connecticut	26%	23%	0%	1%	12%
Maine	46	39	19	20	17
Massachusetts	56	54	41	40	N/A
New Hampshire	53	54	31	24	24
Rhode Island	6	4	0	1	5
Vermont	42	39	23	23	12
Mid-Atlantic					
Delaware	0	3	0	5	7
Maryland	47	40	34	24	20
New Jersey	7	2	23	39	36
New York	13	10	0	6	N/A
Pennsylvania	41	63	15	15	14
Great Lakes					
Illinois	39	43	14	18	21
Indiana	49	39	43	33	30
Michigan	67	57	38	39	35
Ohio	48	48	21	18	19
Wisconsin	63	61	N/A	12	12
Plains					
Iowa	51	44	19	13	21
Kansas	77	66	29	25	21
Minnesota	73	74	12	13	14
Missouri	57	40	20	29	30
Nebraska	55	53	41	29	22
North Dakota	73	43	29	21	22
South Dakota	59	54	33	32	27
Southeast					
Alabama	89	87	88	89	89
Arkansas	41	36	21	18	17
Florida	40	39	28	28	26
Georgia	29	22	11	9	8
Kentucky	46	29	N/A	16	N/A
Louisiana	85	87	5	4	9
Mississippi	40	37	N/A	30	26
North Carolina	38	30	20	8	14
South Carolina	69	62	56	55	44
Tennessee	72	77	60	61	66
Virginia	39	32	27	24	25
West Virginia	57	39	21	21	20
Southwest					
Arizona	47	51	31	29	32
New Mexico	80	31	36	44	47
Oklahoma	62	59	N/A	43	24
Texas	81	66	54	20	24
Rocky Mountain					
Colorado	75	51	17	25	18
Idaho	51	44	38	32	25
Montana	61	53	55	60	72
Utah	74	62	52	48	N/A
Wyoming	61	64	54	69	N/A
Far West					
Alaska	N/A	6	1	2	9
California	42	28	12	13	12
Hawaii	N/A	7	5	5	6
Nevada	55	35	34	52	49
Oregon	47	36	23	19	23
Washington	35	30	29	26	29
Average	51%	41%	23%	21%	23%

Note: N/A - Not available.

Source: 1954 and 1963, Tax Foundation, *Earmarked State Taxes*; 1979, Montana, Office of the Legislative Fiscal Analyst, memo (March 19, 1980); 1984, NCSL surveys conducted in 1985, 1986; and 1988, NCSL survey conducted in 1989.

15th only
18th only
National Conference of State Legislatures
5th 7 other states over 1/3 earmarked
3rd 2 other states over 1/2 earmarked
2nd



MONTANA STATE SENATE

SENATOR LORENTS GROSFIELD
SENATE DISTRICT 13
PARK & SWEET GRASS COUNTIES
HOME ADDRESS:
HC 87, BOX 2145
BIG TIMBER, MONTANA 59011

COMMITTEES:
JUDICIARY
NATURAL RESOURCES
TAXATION

CAPITOL STATION
HELENA, MONTANA 59620
PHONE (406) 444-4800
HOME PHONE (406) 537-4489

March 3, 1993

SENATE TAXATION

EXHIBIT NO. 2
DATE 3-3-93
BILL NO. SB 378

MEMO

FROM: Senator Lorents Grosfield

RE: SB 378 - a bill to de-earmark certain accounts

In putting this bill together, I asked the Legislative Council to de-earmark all accounts with the exception of several categories. These excepted categories are:

- 1.) constitutionally required earmarked accounts
- 2.) pass through funds to local government
- 3.) accounts that match federal money
- 4.) bond protection accounts
- 5.) emergency accounts (fire, environmental contingency fund, etc.)
- 6.) the Lottery (essentially because it is an enterprise fund from which the agency has to be able to make pay-outs)
- 7.) the user fee category - user fees such as:
 - donation accounts
 - Fish and Game license fees
 - brand inspection fees
 - business regulation fees (professional and occupational boards, etc.)
- 8.) retirement fund accounts

All earmarked accounts (not de-earmarked in this bill) are required to be periodically reviewed for their earmarking validity (see Section 5-7). (This includes those listed in 1-8 above.)

Table 1
Funds Deposited in State General Fund
Under LC106

<u>Section of Bill</u>	<u>Agency</u>	<u>Description of Funds</u>
9	Legislative Council	Sales of Montana Codes Annotated
10	Secretary of State	ARM fees
12	Administration	Insurance on state buildings
13	State Auditor	Payroll fees
15	Legislative Auditor	Audit fees
16	Livestock	License fees for predator control
17	Revenue	Income tax - 91.3% to general fund 8.7% to debt service Corporation tax - 89.5% to general fund 10.5% to debt service
18	Revenue	Dangerous drug tax (local govt. exception)
19	Revenue	Coal tax - 14.63% that is now allocated to SEA and five other programs would be deposited in general fund
20	Revenue	Portion of liquor license taxes
21	Revenue	Wine tax - 90.1% to general fund
23	Administration	Building supervision fees
24	Office of Public Instruction	Teacher certification fees
25	Office of Public Instruction	Audio-visual fees
27	Office of Public Instruction	County equalization funds & other revenues (55 mills)
29	Office of Public Instruction	15% of coal tax trust interest
36	Revenue	Proceeds of state-sponsored credit card
37-38	Commerce	Bank assessment fees
39-41	Commerce	Building and loan association fees
42	Commerce	Consumer loan company fees
43	Commerce	Escrow company fees
44	Family Services	Adoption fees
45	Justice	Crime lab fees
46	Justice	Drug seizure proceeds
50	Labor and Industry	Civil penalties in housing discrimination enforcement
51	Health and Environmental Sciences	Lab fees
53	Health and Environmental Sciences	Birth certificate fees
54	Health and Environmental Sciences	Food establishment license fees
56	Health and Environmental Sciences	Lodging license fee
58, 60 & 61	Health and Environmental Sciences	Swimming pool fee
62	Commerce	Plumbing permit fees
63	Labor & Industry	Occupational safety violation penalties

<u>Section of Bill</u>	<u>Agency</u>	<u>Description of Funds</u>
64	Social and Rehabilitation Services	Twelve mill levy revenue
67	Corrections and Human Services	Liquor license taxes, beer tax, wine tax
68	Transportation	Revenue from state-owned railroads
69	Commerce	"Lemon law" arbitration fees
70	Justice	Portion of drivers' license fees
71, 72	Health and Environmental Sciences	Air quality permit fees
73, 74	Health and Environmental Sciences	Asbestos control fees & penalties
75	Health and Environmental Sciences	Radioactive waste inspection fees
76-79	Health and Environmental Sciences	Water quality fees and penalties
80, 82, 83	Health and Environmental Sciences	Underground storage tank fees
81	Health and Environmental Sciences	Megalandfill fees
84-86	Natural Resources and Conservation	Major facility siting fees
87	Commerce	Subdivision fees
90	State Lands	Fire protection service fees
92	Agriculture	Weed control fines (not inspection fees)
93	Agriculture	Portion of noxious weed fee
94	Agriculture	Interest on noxious weed trust
95	Agriculture	Rodenticide surcharge
96	Agriculture	Pesticide fees and penalties
97-98	Agriculture	Commercial fertilizer fees & penalties
100	Agriculture	Agricultural chemical fee
101	Livestock	Brand violation penalties
102	Livestock	Proceeds of fur and skin sales
103	Livestock	Penalty for fraudulent bounty claims
104-5	Livestock	Penalties for incorrect livestock marketing procedures
106	Livestock	Fees for filing livestock security interests
107-108	Livestock	Milk control civil penalties and fines
109	DSL	Hardrock mining fees, fines, and penalties
110	DNRC	Water rights penalties (not fees)
111	DNRC	Water rights EIS fees
112	DNRC	Weather modification fees
113-114	Commerce	Science and technology development payback
115	Revenue	Dangerous drug tax and fees
	OPI	Educational materials sale proceeds
	Livestock	5% of all county license fees (predator control)

SENATE TAXATION

EXHIBIT NO.

4

DATE

3-3-93

BILL NO.

SB 378

Amendment to Senate Bill 378
First Reading Copy

Prepared by Department of Justice

1. Page 63, line 23.

Strike: Section 46 in its entirety through page 65, line 24.

Renumber remaining sections accordingly.

Testimony prepared for the Senate Taxation Committee
March 3, 1993 regarding SB 378

Testimony prepared by Jerry Cormier
President, Montana Environmental Health Association (MEHA)
3911 Pine Cove Rd, Billings

For years Montana and other states have complained sometimes bitterly, about Congress mandating laws and requiring states to carry them out, but without any funding mechanism from the Federal system.

Montana has many mandated programs but has usually put in local control, with appropriate means of funding these programs. Now it appears that the shoe is going to be on the other foot. If this bill is passed in its present form, many local Health Departments could see the beginning of the end. This bill does not take any responsibility back, just the money.

There are any number of programs that the typical County Sanitarian handles. These range from Junk Vehicles, and Underground Storage Tanks, to Solid Waste programs, subdivision review, and the local county level food programs, accommodations & motels, and swimming pool programs. These programs are generally described as being in the Environmental Health Field. They require a person with a B.S. degree in an environmentally related field, national or state registration, and the temperament and training to handle all kinds of situations in poor working conditions.

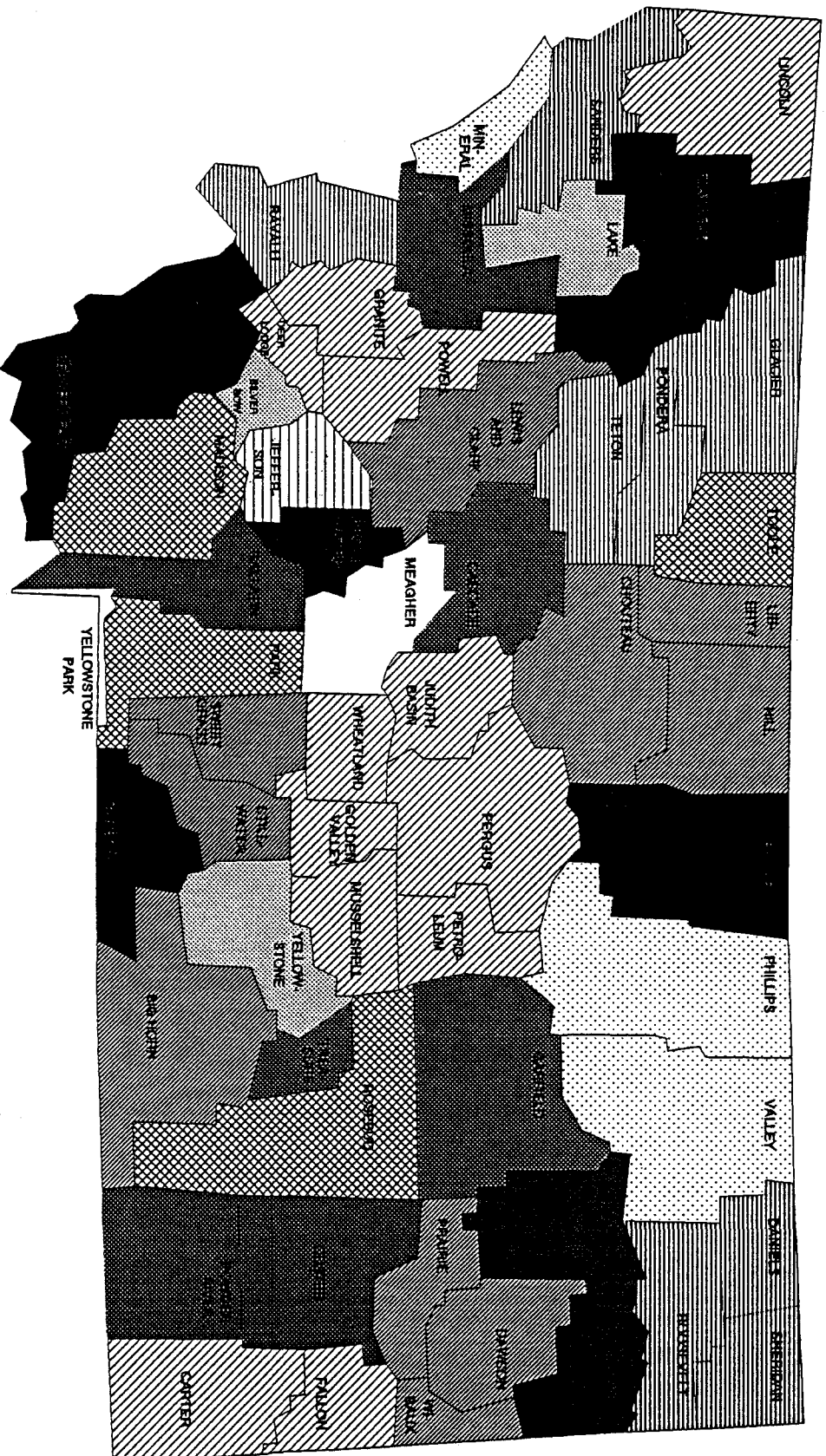
County Sanitarian programs in Montana are constituted in several different fashions. It is these core programs that I am concerned about, especially when they receive a large portion of their funding from the state through these special revenue funds.

Tinkering with these core programs could effectively kill some County Environmental Health programs, and reduce others to a shadow of their former selves. Who is going to carry on the inspectional work if these programs should be crippled?

Montana has built a good network of locally run environmental Health programs built on a cooperative funding effort of state and local taxes and license fees.

Members of the committee I suggest to you "if it ain't broke, don't fix it."

REGIONAL ENVIRONMENTAL HEALTH UNITS (1993)



SENATE TAXATION

EXHIBIT NO. 6DATE 3-3-93BILL NO. SB 378

To: Mike Halligan, and Committee members

I am Roger DiBrito, my wife Sharon and I have lived at 4765 Carolin Lane, Florence for eighteen years. We appreciate having the opportunity to raise our three children in the Great State of Montana. We also consider it a privilege and a duty to continue paying for the Education of all Montana Children through Income and Property taxes.

Thank you for providing me this opportunity to voice our concerns about Senate Bill #378.

1. We oppose placing revenue generated for Motorcycle Education by Motorcycle registration fees (established 1989) into the General Fund.
2. We oppose placing revenue generated for Driver Education by Driver license fees (established about 1967) into the General Fund.
3. We oppose placing revenue generated for Traffic Education by State traffic violation fines (established about 1967) into the General Fund.

We can not support this Senate Bill #378 with New Section 5 lines 2-17 on page 4 and the deletions in Section 70 that address the State Traffic Education Account. Traffic/Driver Education has never received revenue from the General Fund.

The Driver Education Programs do not consume general tax money. They operate 100% on revenue from fines and fees.

Thank you for your diligent effort with this difficult task and your unselfish concern for the Education of all Montanans.

Roger and Sharon DiBrito
phone: 273-6458

RE: SB378 and Traffic/Motorcycle Education Funding

SB 378 is a bill which, by July 1, 1995 will divert all dedicated/earmarked revenue to the state general fund. This includes all Traffic Education and Motorcycle Education funding. The consequences of this diversion to the general fund will likely be the loss of our programs. **We encourage you to oppose this bill.**

Specifically, you should oppose New Section. Section 5, lines 2-17, page 4. This is the section that would, on July 1, 1995, divert the motorcycle registration fee money and the traffic violation fine money to the general fund.

Also, please oppose Section 70, as outlined below:

- *oppose the deletion of (1), (d), lines 1-3, page 100, and lines 3-5, page 103;

- *oppose the deletion of (1), (g), lines 13-15, page 100, and lines 15-17, page 103;

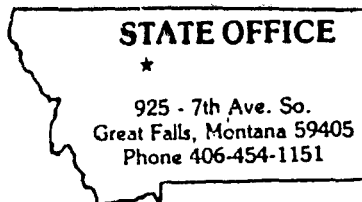
- *oppose the deletion of, "the state traffic education account," lines 1 and 2, page 101, and lines 3 and 4, page 104;

- *oppose the deletion of, "through (1), (g)," line 5, page 101, and line 7, page 104;

- *oppose the deletion of, "the state special revenue fund, the state traffic education account," lines 12 and 13, page 101, and lines 14 and 15, page 104;

- *oppose the deletion of, "through (1), (g)," line 17, page 101, and line 19, page 104. Section 70 diverts, effective June 30, 1993, the balance of driver license and motorcycle endorsement collections to the general fund and, effective July 1, 1993 diverts all future driver license and motorcycle endorsement collections to the general fund.

CINDY DITMAR
Program Manager
(406) 355-4350



RAY WADSWORTH
Executive Director

SE-378 TESTIMONY

M. HARRY WHALEN
Circuit Rider
(406) 745-3376

RORY SCHMIDT
Wastewater Tech.
(406) 654-1889

SENATE TAXATION

EXHIBIT NO. 7
DATE 3-3-93
BILL NO. SB378

AT THE 1993 DELEGATE ASSEMBLY MEETING OF MONTANA RURAL WATER SYSTEMS, SENATE BILL 378 WAS DISCUSSED THOROUGHLY. ALTHOUGH THE GENERAL FEELING OF THE ORGANIZATION IS THAT THE INTENT OF THE BILL WAS GOOD, MONTANA RURAL WATER SYSTEMS MUST OPPOSE THE BILL FOR THE FOLLOWING REASONS: IN 1990, PRIMACY FOR MONTANA'S DRINKING WATER PROGRAM WAS THREATENED BECAUSE FEDERAL LAWS WERE NOT BEING FOLLOWED BY THE DRINKING WATER DIVISION STAFF DUE TO THE LACK OF MANPOWER AND LACK OF FUNDS. A BILL WAS PASSED IN THE MONTANA 1991 LEGISLATURE, (SB-407), TO ATTEMPT TO CORRECT THIS PROBLEM. BECAUSE OF I-105 AND LACK OF GENERAL FUND REVENUE TO FINANCE THE DRINKING WATER PROGRAM OF OUR STATE, IT WAS NECESSARY TO FIND A NEW SOURCE OF REVENUE TO BE ABLE TO RETAIN OUR PRIMACY. MRWS VOTERS WOULD NOT ENDORSE THE USER FEES IMPOSED BY SB-407, BUT DID SUPPORT THE BILL THROUGH THE LEGISLATURE.

WITH THESE FUNDS NOW COMING IN, ADDITIONAL HELP HAS BEEN HIRED AND ARE JUST NOW BEGINNING TO GET INTO A POSITION TO BE ABLE TO MEET THE REQUIREMENTS NECESSARY TO RETAIN OUR PRIMACY. NOW SB-378 WOULD TAKE THESE FUNDS AWAY FROM US AND PLACE THEM INTO THE GENERAL FUND - USER FEES ARE A TAX - NO MATTER HOW YOU LOOK AT IT. THEREFORE THE REASON MRWS OPPOSES SB378 ARE:

- (1) BECAUSE OF I-105, WE QUESTION THE LEGALITY OF IMPOSING USER FEES FOR GENERAL USE.
- (2) WITHOUT THESE EARMARKED FUNDS, THERE WILL NOT BE SUFFICIENT DOLLARS TO FINANCE THE DRINKING WATER PROGRAM AND THUS RETAIN OUR PRIMACY.
- (3) THERE IS NO ASSURANCE IN SE-378 THAT SUFFICIENT DOLLARS FROM THE GENERAL FUND WOULD BE ALLOCATED TO THE DRINKING WATER PROGRAM SO AS TO ALLOW MONTANA TO RETAIN IT'S PRIMACY IN THIS PROGRAM.

CINDY DITMAR
Program Manager
(406) 355-4350



RAY WADSWORTH
Executive Director

M. HARRY WHALEN
Circuit Rider
(406) 745-3376

RORY SCHMIDT
Wastewater Tech.
(406) 654-1889

(4) UNLESS FUNDS FROM THE SOURCE CONTINUE TO BE EARMARKED FOR THIS PURPOSE, IT IS FEARED WE WOULD HAVE TO GO BACK TO WATER SYSTEMS THAT ARE ALREADY OVERBURDENED WITH COSTS DUE TO ADDITIONAL TESTING, MONITORING AND UPGRADING NEEDED TO MEET THE EPA REGULATIONS. TO ASSESS EVEN MORE USER FEES TO RETAIN OUR PRIMACY.

FOR THESE REASONS, MRWS. IN A UNANIMOUS VOTE WOULD LIKE TO GO ON RECORD AS BEING OPPOSED TO SB-378.

MONTANA RURAL WATER SYSTEMS IS A NON-PROFIT SERVICE ORGANIZATION WITH A PRESENT MEMBERSHIP OF 283 OF THE 348 SMALL COMMUNITY WATER SYSTEMS OF OUR STATE. MRWS SERVES AS A CLEARING HOUSE FOR INFORMATION ON RULES AND REGULATIONS EFFECTING THE OPERATION OF SMALL DRINKING WATER SYSTEMS AND SEWAGE SYSTEMS AS WELL AS PROVIDES TECHNICAL *Assistance* ~~ASSOCIATION~~ TO SYSTEMS IN THE AREAS OF OPERATIONS, MAINTENANCE, ADMINISTRATION AND FINANCE - EACH MEMBER SYSTEM OF MRWS IS ALLOWED ONE VOTE ON ISSUES CONFRONTING THE ORGANIZATION.

RAY WADSWORTH

EXECUTIVE DIRECTOR
MONTANA RURAL WATER SYSTEMS

SENATE TAXATION

EXHIBIT NO. 9DATE 3-3-93BILL NO. SB 378

March 3, 1993

TO: SENATE TAXATION COMMITTEE
FROM: DAL SMILIE, Chairman, Montana Motorcycles Safety Advisory
Committee
Vice Chairman, American Motorcyclist Association
RE: TESTIMONY IN OPPOSITION TO SECTIONS 5 AND 70 OF SB 378

Section 70 would eliminate one third of the rider-funded Montana Motorcycle Safety Education Program on July 1.

Section 5 would eliminate all of the Montana Motorcycle Safety Education Program by July 1, 1995. It would also eliminate the rider-funded OHV program provided for in 23-2-804(3), MCA. These latter two actions are not noted in the title.

Both the Safety and OHV programs consist of taxes that motorcyclists voluntarily raised to create these programs. The OHV fund was first created in 1987 and the Safety program was created in 1990. Motorcyclists drafted and lobbied these into existence.

Motorcyclists did not voluntarily raise their own taxes to bail out the General Fund. They did not seek to add a sin tax or hidden tax on others to fund their programs but raised fees on the registration of motorcycles to create these programs. The Montana Legislature accepted the increased income with the promise that it would be earmarked. Essentially a social contract was entered into.

Now the legislature is proposing to put these two fees into the General Fund. They may or may not be utilized for the purposes promised. That is a breach of the social contract.

Here we have a prime example of the responsible user. Wanting to fund something like safety and comprehensive trail planning. Volunteering extra funds in this time of I-105. Here are citizens who counted on government to provide a program at their special added cost who now will be let down. Since the programs will be gutted will their consideration be returned by ending their increased fees?

Who are these people who will feel cheated? Are they some small group who can easily be ignored? There are currently about 60,000 Montanans with motorcycle endorsements on their drivers licenses. Industry figures estimate that there are another 22,400 off-road motorcyclists in the state. See the 1992 Motorcycle Statistical Annual prepared by the Motorcycle Industry Council. Together that equals 82,400 users not counting immediate family members.

These motorcyclists have formed and joined groups to advocate for these programs. ABATE currently has 1,111 and the American Motorcyclist Association has about 500 members statewide. The Montana Trail Vehicle Riders Association and the Blue Ribbon Coalition have several hundred. This does not count local clubs.

AMEND SB 378, AS FOLLOWS:

1. Title, line 20.
Following: "61-4-517,"
Strike: "61-5-121,"
2. Page 4, line 3.
Following "provision"
Insert: ", except those derived from users like the motorcycle
safety training course fee, motorcycle safety training fee, 95%
of the motorcycle endorsement fee and the OHV fee,"
3. Page 98, line 18.
Strike: Section 70 in its entirety.
4. Renumber: subsequent sections.

SENATE TAXATION

EXHIBIT NO. 9

DATE 3-3-93

BILL NO. SB 378

SB 378

Testimony presented by
Montana Snowmobile Association
before the
Senate Taxation Committee 3/3/93

Page 4, New Section 5. Snowmobile, boating, OHV and aeronautics accounts are established in Section 60-3-201 as refunds of highway gas tax used off-road as provided for in Article 8, Section 6, Paragraph 1 of the Montana Constitution and specifically stated in 15-70-221 MCA. This is the same law that provides refunds to ranchers, farmers, construction companies, etc.. The only difference is that ours are refunded collectively rather than individually.

The Constitution, Article 8, Section 6, Paragraph 2 saw fit to protect this right by requiring a three-fifths vote of each house of the legislature for any diversions.

The provisions of Page 4, New Section 5 of SB 378 would clearly constitute a diversion of highway funds.

MONTANA TRAIL VEHICLE RIDERS ASSN.

JE Linda Y. Ellison

Land Use Coordinator

3301 W. Babcock

Bozeman, MT 59715

(406) 587-4505

March 3, 1993

SENATE TAXATION

EXHIBIT NO. 10

DATE 3-3-93

BILL NO. SB 378

Testimony Before Senate Taxation Committee
Re: Senate Bill 378

I would like to raise a constitutional question regarding the 1995 termination of a number of accounts not listed in the title. Specifically: The Snowmobile Program account and the Off-Highway Vehicle account and others legislated at 15-70-221-226 MCA.

Article VIII, Section 6 directs the non-diversion of highway revenue, and the above accounts are a collective refund of said fuel taxes, not a diversion.

Montana's trail system is an extension of our infrastructure system to which the state owes some responsibility, and the majority of the dollars in those accounts is from fuel tax refunds and goes back into maintaining and enhancing that system for use by the general public. Termination of those accounts constitutes a diversion of fuel tax funds.

In addition, a portion of those funds are from a fee, generated (and the legislation instigated) by snowmobile and OHV users for the purpose of addressing environmental concerns and creating safety and educational programs for the benefit of all of Montana's trail users.

OHV users represent only about 11% of Montana's population, snowmobile recreationists, 16%, yet, we are the only recreational user groups putting money back on the ground.

(I am curious to know if those same percentages are reflective of this legislative body?) If not, how can you possibly micro manage as responsibility as when the users themselves retain local control over deciding project priorities through the mandated advisory groups?

I am also concerned that when fund balances accrue to the general fund, we will lose the ability to "save" specific funds for large ticket item one-time purchases that cannot be accomplished in a single year without necessitating a severe reduction in project allocations for that year.



SENATE TAXATION

EXHIBIT NO. 11

DATE 3-3-93

BILL NO. SB 378

• AMERICAN BIKERS AIMING TOWARD EDUCATION •

TESTIMONY IN OPPOSITION TO SECTIONS 5 & 70 OF SB-378

JILL Z. MCGUIRE

A.B.A.T.E. LOBBYIST

Good Morning Mr Chairman and members of the Committee. My name is Jill Z. McGuire, and I am the volunteer Lobbyist for A.B.A.T.E. of Montana. What we are is a Non-profit Organization Dedicated to the Promotion of Motorcycle Safety. I represent over 1000 Motorcyclists today in opposition to sections 5 & 70 of SB-378.

In 1989 the motorcyclists of Montana came before the Legislature and asked you all to let us establish a motorcycle safety program in Montana. The funding for this program, known as the Montana Motorcycle Safety and Education Program (MMSEP), comes from the Motorcycle Riders themselves by the assessment of a \$2.50 fee onto the registration of every motorcycle. There are currently about

LET THOSE WHO RIDE DECIDE

21,000 motorcycles registered in Montana. These user fees amount to approximately \$51,000.00 per year. After several unsuccessful attempts to secure additional funding from Al Goke at Justice, we came before you last session to ask if you might allocate the Motorcycle Endorsement fee that we pay on our Driver's License, to the MMSEP. There are approximately 60,000 Motorcycle Endorsed folks in Montana. The fee is \$2.00, spread out over 4 years, or the life of the License, which amounts to approximately \$30,000.00 per year. Sections 5 and 70 of this bill take those monies away from our program.

The program is running on a bare bones Budget already, as you can see, yet has realized a 152% increase in the number of students trained, and a 95% increase in the number of courses offered throughout the State.

As I understand it, we currently have about \$15,000 left this year, and if you were even to take the M/C Endorsement fee away from the program, we would already be in the hole.

The registration fees are user fees, that the Motorcyclists have voluntarily agreed to pay so that we may have a Safety Program to train motorcyclists how to ride safely. Granted, the M/C

EXHIBIT 11

DATE 3-3-93

SB-378

Endorsement Fees did come from the General Fund, but once again it is the Motorcyclists who are paying, and what better way to spend it than on Safety?

I urge you to strike out sections 5 and 70 of this bill, and let the Montana Motorcycle Safety & Education Program continue to train the Motorcycle Riders of Montana.

Thank you all very much for the opportunity to address you today.

JILL Z. McGUIRE, C.M.C.

REGISTERED LOBBYIST

AMERICAN BIKERS AIMING TOWARD EDUCATION

LOBBYIST
PHOTO JOURNALIST
HARLEY-RIDER

BUSINESS MANAGER
TRAFFIC DIRECTOR
KMTX - AM/FM
516 FULLER AVE.
HELENA, MT 59601



412 5TH AVE.
HELENA, MT 59601
(406) 443-2053
WORK 443-1053

MONTANA ASSOCIATION OF CONSERVATION DISTRICTS

TESTIMONY ON SB 378

OPPOSE:

MARCH 3, 1993

CONSERVATION DISTRICT PROJECT FUNDING

THE STATE'S 59 CONSERVATION DISTRICTS RELY ON REGULAR FUNDING TO CARRY OUT THEIR CONSERVATION PROGRAMS, MANY OF WHICH ARE REQUIRED BY STATE LAW. THIS LEGISLATION WOULD JEOPARDIZE THE ONLY ON-GOING FUNDING AVAILABLE TO CONSERVATION DISTRICTS, SUCH AS COAL TAX GRANT FUNDS, WATER DEVELOPMENT, RENEWABLE RESOURCE DEVELOPMENT, AND RECLAMATION DEVELOPMENT FUNDING.

MAJOR CONSERVATION DISTRICT PROJECTS, INCLUDING STATE/FEDERAL WATER QUALITY AND WATERSHED IMPROVEMENT PROJECTS, WOULD BE LIMITED BECAUSE OF FUNDING UNCERTAINTY BETWEEN LEGISLATIVE SESSIONS.

FLEXIBILITY TO FUND URGENT CONSERVATION DISTRICT PROJECTS WOULD BE LOST IF THE LEGISLATURE REQUIRES ADVANCE APPROVAL OF PROJECT FUNDING.

THIS LEGISLATION WOULD REQUIRE ADDITIONAL RED TAPE FOR CONSERVATION DISTRICTS, DNRC, AND THE LEGISLATURE IN REVIEWING COMPETING FUNDING REQUESTS AND MONITORING FUND ACTIVITY. THE 120 APPLICATIONS PER BIENNIUM ARE CURRENTLY REVIEWED BY A SEVEN MEMBER CITIZENS ADVISORY BOARD ON A QUARTERLY BASIS. AS IT STANDS NOW, THIS BOARD ENABLES THE LEGISLATURE TO KEEP FROM GETTING BOGGED DOWN IN TECHNICALITIES, WHILE ALLOWING THE SUBCOMMITTEE WITH THE MOST FAMILIARITY WITH THE DNRC AND THE PROGRAMS THEMSELVES TO REVIEW THE REQUESTS IN THE DNRC'S BUDGET PROPOSAL.

RANGE IMPROVEMENT LOAN FUNDING

THE RANGE IMPROVEMENT LOAN FUND IS A REVOLVING LOAN FUND THAT PROVIDES AN ON-GOING PROGRAM OF RANGE IMPROVEMENTS WITHOUT REQUIRING ADDITIONAL STATE MONEY. THIS LEGISLATION WOULD DESTROY THE REVOLVING FUND APPROACH AND JEOPARDIZE THE CONTINUING EFFORT OF CONSERVATION DISTRICTS AND PRIVATE INDIVIDUALS.

LESS RANGE IMPROVEMENT ACTIVITY WOULD BE IMPLEMENTED DUE TO RELUCTANCY TO INVEST IN PROJECTS WHOSE FUNDING IS UNCERTAIN.

LESS FEDERAL FUNDS WOULD BE AVAILABLE IN MONTANA BECAUSE INDIVIDUALS WOULD OFTEN BE UNABLE TO MEET COST-SHARE REQUIREMENTS.

RIGHT NOW CONSERVATION DISTRICTS HAVE THE ABILITY TO FUND LONG-TERM PROJECTS AS LONG AS THEY USE FUNDING WISELY.

THESE SPECIAL REVENUE TRUST ACCOUNTS WERE CREATED IN LARGE PART WITH THE IDEA IN MIND THAT MONTANA WOULD TAX NONRENEWABLE RESOURCES TO PROVIDE FOR ITS FUTURE THROUGH SUPPLEMENTING ITS RENEWABLE RESOURCES. SOIL AND WATER UNDOUBTEDLY FALL INTO THIS CATEGORY.

CONSERVATION DISTRICTS ARE POSITIVE THAT THEY CAN COMPETE SUCCESSFULLY FOR FUNDING IN MOST YEARS. IT IS THE BUDGET CRUNCH SITUATION THAT CONCERNS THEM. AT SUCH A TIME IT MAY BE EASY FOR MANY TO "PUT OFF" CONSERVATION ISSUES AND FUNDING IN ORDER TO SAVE A FEW DOLLARS. IN THE AREA OF CONSERVATION, HOWEVER, THIS TEMPORARY LACK OF ATTENTION HAS THE VERY REAL POSSIBILITY OF RESULTING IN FOREVER-LOST SOIL AND WATER RESOURCES.

WE RESPECTFULLY URGE A "DO NOT PASS"

To: Senator Mike Halligan P.1/12.

BOARD OF COMMISSIONERS

County of Carbon



Red Lodge, Montana
59068

March 2, 1993

SENATE TAXATION

EXHIBIT NO. 13

DATE 3-3-93

BILL NO. SB 378

Senate Taxation Committee
Senator Mike Halligan, Chairman
Senators Dorothy Eck, Bob Brown, Steve Doherty,
Delwyn Gage, Lorents Grosfield, John Harp,
Barry "Spook" Stang, Tom Towe, Fred VanValkenburg,
and Bill Yellowtail.

Re: Senate Bill 378

Honorable Committee Members:

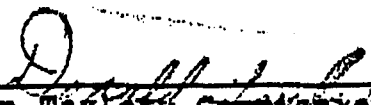
We would like to express our concerns regarding the impact of Senate Bill 378 on local government services.

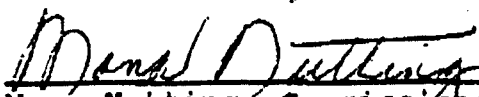
Many local government programs, such as a local Board of Health, depend on these funds to operate and maintain their programs. We feel that placing previously earmarked special funds into the State General Fund will result in the discretionary disbursement of the funds or, worse yet, there may be no disbursement at all. It would be difficult or impossible for many local programs to operate effectively under these circumstances.

We also feel strongly that many of the affected programs are most effectively operated at the local level, nearest to the people we serve.

In summary, we support maintaining the current special revenue and local board inspection funds.

Sincerely,


Don Taylor, Commissioner Chairman


Mona Nutting, Commissioner


John Prinkki, Commissioner

CC/mlp

CARBON COUNTY PLANNING/SANITARIAN'S OFFICE

Michael Fahley, R.S.
Office: (406) 446-1694

P.O. Box 466
Red Lodge, Montana 59068

March 2, 1993

Senate Taxation Committee
Senator Mike Halligan, Chairman
Senators Dorothy Eck, Bob Brown, Steve Doherty,
Delwyn Gage, Lorents Grosfield, John Harp,
Barry "Spook" Stang, Tom Towe, Fred VanValkenburg,
and Bill Yellowtail.

SENATE TAXATION

EXHIBIT NO. 14
DATE 3-3-93
BILL NO. SB 378

Re: Senate Bill 378

Honorable Committee Members:

I would like to express my concerns regarding the impact of Senate Bill 378 on local public health programs.

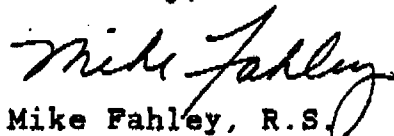
Here in Carbon County, the Board of Health depends heavily on local board inspection funds to operate a very modest public health program. Those funds come from license fees paid by Carbon County businesses who want, and need an inspection program.

My fear is that placing previously earmarked funds into the State General Fund will result in the discretionary disbursement of the inspection funds. Some communities may get theirs, others may get nothing. It would be difficult to operate an effective public health program under these circumstances.

I feel very strongly that public health programs are most effective at the local level, close to the people we serve.

Please consider the impact this bill will have on local public health programs.

Sincerely,



Mike Fahley, R.S.
Carbon County Planner/Sanitarian

MP/mlp

SENATE TAXATION

EXHIBIT NO.

15

DATE

3-3-93

BILL NO.

SB 378

3610 S. 7th West
Missoula, MT 59801
(406) 721-3937 Evn
(406) 273-2580 Work
(406) 273-6779 FAX

3/1/93

Senator Spook Stang,
Senate Taxation Committee
State Capital
Helena, MT 59620

Dear Senator Stang,

I am opposed to SB378 and the raid on the Traffic Education and Motorcycle Safety Education funds. This money is paid by drivers and motorcyclists as a FEE and is not a tax that can be shifted from one fund to another. Even the IRS is very clear about the difference between a fee and a tax. The education programs are effective in preventing accidents and are cost effective. Gutting the program for short term tax relief is short sighted and will cost the taxpayers more over the long term.

I hope you realize that motorcyclists in Montana are very serious about educating novice riders and drivers. "Education not Legislation" is more than a slogan to us. We have shown our willingness to pay extra to fund the education fund and expect the money to be used for education.

We have not received the promised "Federal Funds" from the highway bill and we may never get this money. Until we receive the promised funds, please keep Montanan's money in the education fund and allow the program to proceed.

Sincerely,



Jim Beyer



33 Collegeview Road, P.O. Box 6114, Westerville, Ohio 43081-6114

Telephone (614) 891-2425

Fax: (614) 891-5012

March 1, 1993

SENATE TAXATION

EXHIBIT NO. 16

DATE 3-3-93

BILL NO. SB 378

The Honorable Mike Halligan
Chairman
Taxation Committee
State Capitol
Helena, MT 59620

Dear Chairman Halligan:

The American Motorcyclist Association (AMA) is the world's largest organization of motorcycling enthusiasts. Our 200,000 members nationally enjoy motorcycling in all its diverse forms. On behalf of our Montana members, we request you consider these further comments in opposition to portions of S.B. 378.

Our comments dated February 24, 1993, detail our opposition to the section 7 provisions which would divert motorcycle safety funds to unrelated uses. We have now become aware of similar language in section 5 which would curtail any dedicated funding for off-highway vehicle (OHV) recreation.

The OHV funds are dedicated to providing responsible opportunities for recreation. As with the motorcycle safety program, they would not now exist had enthusiasts not approached the legislature. They recognized real issues existed in motorcycling safety and recreation conflicts. They recognized their own responsibilities to overcome the issues. Their request to be taxed to a greater extent than other Montana citizens to fund these programs is certainly laudable in this day and age.

We recognize that the state's current budget constraints will involve sacrifice. However, this sacrifice should be spread equally among all residents of the state. It should not fall more heavily on some based merely upon their choice of transportation or recreation, and the fortuitous existence of a special fund.

We respectfully request you eliminate the language in S.B. 378 that would wrongly divert these funds. They were placed in trust to further the goals of highway safety and responsible recreational tourism. They should remain for that purpose.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Eric Lundquist", is written over a horizontal line.

Eric Lundquist
Legislative Affairs Specialist
Government Relations

Montana Operation Lifesaver Inc

238 Lupfer Ave
Whitefish, MT 59937
(406)862-0262
(406)862-4547

February 28, 1993

Senator Mike Halligan
Chairman
District #29, Missoula County (Missoula)
Montana State Senate
State Capital
Helena, MT 59620

SENATE TAXATION

EXHIBIT NO. 17
DATE 3-3-93
BILL NO. SB 378

Dear Senator Halligan:

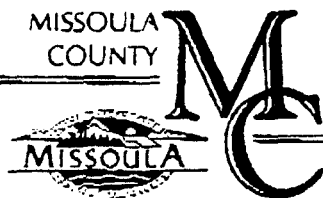
On behalf of the Montana Operation Lifesaver State Council, I would like to officially **OPPOSE SB378**. The passage of this bill will effectively eliminate very important Traffic Education and Motorcycle Education as we know it in Montana today. This then could and will lead to an increase in the number of collisions, deaths and injuries on our states highways and roadways, more than likely at the cost of our state's youth.

The funding for these very important traffic education programs *does not come from Tax Dollars, but comes from user fees and fines* (driver license and motorcycle fees, and traffic code violations). These moneys cannot be allowed to go into the general fund where they can be siphoned off for the general support of state services. If this is allowed to happen, then our state's young people will lose because of the loss of Driver Education in high schools and other traffic education programs. If a Driver Education program is then allowed to continue, it will most probably for those young people who's parents are well off and can afford to pay for the education, not for the majority of our state's youth. That is a tragedy our state cannot afford.

So Senator Halligan, we the members of the Montana Operation Lifesaver Program, as an organization dedicated to saving lives, ask that on March 3rd, you vote **NO on SB378**. This will be a vote for the future of our state's most precious resource, our young citizens.

Sincerely Yours:

Richard A. Flink
Chairman/Coordinator
Montana Operation Lifesaver Inc.

MISSOULA
COUNTY

MISSOULA CITY-COUNTY HEALTH DEPARTMENT

301 W ALDER ST

MISSOULA MT 59802-4123

SENATE TAXATION

(406) 523-4755

EXHIBIT NO. 18DATE 3-3-93BILL NO. SB 378

**Testimony for Senate Taxation Committee
Concerning Senate Bill 378
8:00 AM, March 3rd, 1993**

Chairman Halligan and honorable Committee Members:

My name is Jim Carlson. I am the Director of the Environmental Health Program at the Missoula City-County Health Department. The Missoula City-County Health Department is in opposition to Senate Bill 378.

Senate Bill 378 is a bad bill for local health departments. It places at jeopardy the funds which provide for the inspection of licensed establishments including restaurants, bars, hotels, motels, trailer parks, group homes, and food warehouses. Essentially all of the inspections of these facilities in the State are preformed by local health departments. In Missoula County that amounts to just over 1000 inspections per year. This vital function cannot be preformed without the funding provided by the special accounts that this bill would eliminate. This bill also endangers our ability to preform inspections for the operation or removal of underground storage tanks.

These special accounts were created recognizing the vital function that local health departments play in insuring protection of the public's health. The role and function that these accounts establish is appropriate and should not be altered. We recommend that you do not pass SB 378.

Respectfully submitted,

**Jim Carlson, Director
Environmental Health**

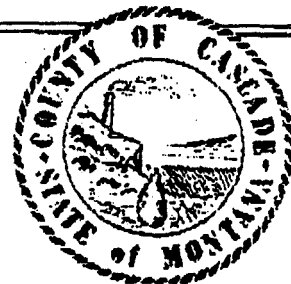
CITY-COUNTY HEALTH DEPARTMENT



BOARD OF HEALTH
 County Commissioner
 City Representative
 County Representative
 Superintendent of City Schools
 Representative - Medical Society
 Representative - Dental Society

1130 17th Avenue South
 Great Falls, Montana 59405
 (406) 761-1190

FAX (406) 761-1192



SENATE TAXATION

EXHIBIT NO. 19

DATE 3-3-93

CALL NO. SB 378

DATE: March 2, 1993

TO: Senate Taxation Committee Chairman & Members - *Senator Halligan*

FROM: Pete Frazier, Director, Environmental Health *PF*

SUBJECT: SB 378 - Committee Hearing, 8:00 a.m., March 3, 1993

SB 378 proposes to delete numerous special revenue accounts, repeals several sections of state law authorizing special revenue accounts, and directs that license fees, permit fees, service fees, and user fees be placed in the State General Fund, along with transferring existing special revenue account balances to the General Fund. Undoubtedly, there is probably a need to "de-earmark" some of these special accounts. However, it is our position that any special revenue account that is derived from a "user fee" of some type (license fee, permit fee, etc.) and that is paid by an individual or industry for a specific service, such as an inspection or informational services, should remain as special revenue accounts so it can be assured that the monies paid by the individual, industry, or group are used for the purpose for which they were paid. For example, the legislature has mandated that state and local health officers and sanitarians shall make inspections of all public food service establishments, hotels, motels, and trailer courts. To partially fund these inspections, the legislature authorized 85% of the state health license fee be placed into a special revenue account to reimburse local health departments who perform a vast majority of the required inspections. The owners of these establishments pay these license fees with the expectation of receiving inspections, consultation, and information to assist them in operating their businesses in compliance with State Health Laws and providing a safe and healthy product to the public. However, if all of their license fees are placed into the General Fund, there will be no control to assure that the fees are used for the specific purpose for which they were paid, nor is there any guarantee that the services for which they paid will be provided at all.

For these reasons, we would urge the committee to amend SB 378 by removing all special revenue accounts derived from any type of "user fee" from this bill and leave them intact.

Thank you for your consideration of my comments.

PF/tag

SENATE TAXATION

EXHIBIT NO. 20

DATE 3-3-93

BILL NO. SB 378

Senator Grosfield

I must register my opposition to SB 378. As a Motorcycle Safety Instructor for Gallatin County Area I know firsthand the difficulties involved in producing the program.

The 20 or so people who have done all the work have done miracles with pennies. We are reducing fatalities. We aid Driver's Services after April 1, by relieving the work load on examiners.

In 1991 MMSEP won a prestigious National Award from Motorcycle Safety Found.

Motorcyclists have voluntarily paid these taxes to save Motorcyclists lives. Michael Pluss

DATE 3-3-93
 MEETING COMMITTEE ON Taxation
 BILL BEING HEARD TODAY: SB 378

Name	Representing	Bill No.	Check One	
			Support	Oppose
DAL SMILE	AMA	378		✓
Eric Jean	MSA	378		✓
TERRY CORMIER	MONTANA ENV. HEALTH ASSN	378		✓
Charles Brooks	MT. RETAIL ASSOC	378		✓
Tom Crosser	St Auditor			
Willie Day	Bozeman County ^{Furness} Union	378		✓
Arlynn Finkbaugh	Mt. Arts Council	378		✓
Carleen Payne	" "	"		✓
Dora Abelin	MTURA+CTVA	378		✓
Dennis Miller	Citizen	378		✓
Rich Baker	Dept of Justice			
Ken Hoovestel	MT. Snowmobile Assn. MT. Boating Assn.	378		✓
Linda Ellison	MT Trail Vehicle Riders Assn.	378		✓
Roger Di Brito	Self	378		✓
Bob Gilbert	MT Woodgrowers			✓
Therese Papp	Board of Livestock	378		✓

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY

DATE _____

SENATE COMMITTEE ON _____

BILLS BEING HEARD TODAY: _____

Name	Representing	Bill No.	Check One	
			Support	Oppose
<i>George Paul</i>	<i>Farmers Union</i>	<i>SB 378</i>		<input checked="" type="checkbox"/>
<i>Daniel Paul</i>	<i>Teton Co. Water District</i>	<i>SB 378</i>		<input checked="" type="checkbox"/>
<i>Bill Hall</i>		<i>378</i>		<input checked="" type="checkbox"/>
<i>Glenna Hartman-Obie</i>	<i>AAA Montana</i>	<i>378</i>		<input checked="" type="checkbox"/>
<i>Scott Rickman</i>	<i>Rocky Mountain Trail Bike</i>	<i>378</i>		<input checked="" type="checkbox"/>
<i>Peter Donovan</i>	<i>Certification Adv Council</i>	<i>378</i>		<input checked="" type="checkbox"/>
<i>Pat Malee</i>	<i>Rocky mtn Trail Bike</i>	<i>378</i>		<input checked="" type="checkbox"/>
<i>Mike Volosky</i>	<i>Mt. Assoc. of Cons. Dist</i>	<i>378</i>		<input checked="" type="checkbox"/>
<i>Pat Foley</i>	<i>Capital Trail Vehicle Assn</i>	<i>378</i>		<input checked="" type="checkbox"/>
<i>John Malee</i>	<i>Mt. Fed Teachers</i>	<i>1</i>		<input checked="" type="checkbox"/>
<i>Ted J. Dorey</i>	<i>Mountain Water Co.</i>	<i>SB 378</i>		<input checked="" type="checkbox"/>

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY