

MINUTES

**MONTANA HOUSE OF REPRESENTATIVES
53rd LEGISLATURE - REGULAR SESSION**

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN BOB GILBERT**, on March 11, 1993, at
8:15 A.M.

ROLL CALL

Members Present:

Rep. Bob Gilbert, Chairman (R)
Rep. Mike Foster, Vice Chairman (R)
Rep. Dan Harrington, Minority Vice Chairman (D)
Rep. Shiell Anderson (R)
Rep. John Bohlinger (R)
Rep. Ed Dolezal (D)
Rep. Jerry Driscoll (D)
Rep. Jim Elliott (D)
Rep. Gary Feland (R)
Rep. Marian Hanson (R)
Rep. Hal Harper (D)
Rep. Chase Hibbard (R)
Rep. Vern Keller (R)
Rep. Ed McCaffree (D)
Rep. Bea McCarthy (D)
Rep. Tom Nelson (R)
Rep. Scott Orr (R)
Rep. Bob Raney (D)
Rep. Bob Ream (D)
Rep. Rolph Tunby (R)

Members Excused: Rep. McCarthy

Members Absent: None

Staff Present: Lee Heiman, Legislative Council
Jill Rohyans, Committee Secretary

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

Committee Business Summary:

Hearing: HB 645, SB 322, SB 325
Executive Action: SB 322 Be Concurred In
SB 325 Be Concurred In

HEARING ON HOUSE BILL 645**Opening Statement by Sponsor:**

REP. TED SCHYE, HD 18, Glasgow, said HB 645 increases the aviation gas tax by two cents a gallon. One cent will be used for grants for airport navigational equipment and weather reporting services and one cent for loans which includes matching money for federal aviation dollars. The state aeronautics division is funded solely by the already existing one cent tax. This is a self-imposed tax on general aviation to make airports safer and better across the state.

Proponents' Testimony:

Mike Ferguson, Administrator, Department of Administration, Aeronautics Division, expressed support for the bill. Small airports in the state have been restricted by I-105 and are having problems raising their 10% matching funds for the aviation user trust fund monies. There are 114 airports in Montana and 43 of those are not eligible for the trust fund monies due to lack of match funds. This bill is not tied directly to the match money, so airports can apply for grants for other purposes. He said there has been a tremendous increase in night utilization of airports because of UPS, Federal Express, and Air Ambulance services. Airports are in need of important navigational aids and safety equipment that the aviation gas increase could help fund.

Joel Fenger, Chairman, Montana Aeronautics Board, Chester, presented his testimony in support of the bill EXHIBIT 1.

Bill Sheets, Big Sandy Flying Service, President, Montana Aerial Applicators, said there are 94 registered aerial applicators in Montana who regularly use 80% of Montana's 114 airports in support of agriculture. The bill is essential to the continued safe and efficient operation of those airports and all the aviation interests in the state. He urged the Committee to pass the bill.

Marilyn Lewis, President, Aviation Organizations of Montana, said she represents eight aviation organizations across the state. She called the Committee's attention to a fact sheet that was distributed to their desks prior to the meeting. She stressed the importance of the small county airports having access to the loan money for federal matching dollars.

Lyle Wood, Immediate Past President, Montana Pilots Association, Butte, said the organization conducted a survey of the 3000 pilots in Montana in 1991. Of the 1700 pilots responding, 86% were in favor of the two cent increase, and 82% of the 86% were strongly in favor of the additional tax EXHIBIT 2.

Jeff Morrison, Morrison Flying Service, Helena, said he supports the bill, but is concerned as to whether the proposed sales tax will impose an additional tax on aviation fuels. He would prefer to see this tax imposed rather than the sales tax, but hoped provision could be made that would exclude this tax if the sales tax passed. He said if airlines are excluded from paying the tax, then the air carrier airports should not be able to use the loan money. He said the money should be used by the smaller airports who cannot afford the navigational aids and safety equipment they need.

Carl Schweitzer, Montana Contractors Association, said the tax increase will provide extra jobs and improve airport infrastructure. There are \$250 million in federal funds available for airport improvement and Montana airports need the matching funds in order to apply for those monies.

Bailey Egan, Montana Pilots Association, said he is a rancher 60 miles from Forsyth. He makes extensive use of several of the small rural airports in eastern Montana. They need the maintenance money represented by the tax increase. He expressed support for the bill.

Brent McDonald, private pilot, farmer and rancher, said he ranches 30 miles from Great Falls and flies agricultural machine parts all over the state. He uses the very small rural airports and is in full support of the added tax.

Roger White, private pilot, said he also farms out of Great Falls. He said small airport maintenance is very important and he expressed support for the increase.

Loren Smith, Montana Pilots Association, Great Falls, said MPA formed a fuel tax committee and consulted with the airlines and the refinery in Great Falls. The refinery had a legitimate concern with outside competition which is addressed in the bill. There are only five or six large airports in the state. When the bill was written, it specifically excluded any money being used for the airport bureaucracy. One cent of the two cent tax sunsets when the balance in the loan account reaches \$1 million. The Aeronautics Board decides who gets the loans and grants. The money needs to go to the small rural airports in the state who have no other funding sources such as the large airports do from car rental agencies and boarding taxes.

Willie Day, Montana Pilots Association, Glendive Hanger, expressed his support for the bill.

Dave Gates, Past President, Montana Pilots Association, Great Falls Airport Board Member, concurred with the previous testimony. He said the Aeronautics Division is charged with the responsibility of aerial search and rescue. Many pilots volunteer to help with the program, but monies are needed to support that program also.

Jim Lewis, Montana Flying Farmers and Ranchers, said the small rural airports are vital to the agricultural economy. They use them to ferry parts and even for some livestock.

John Lowry, pilot from Billings, spoke in support of the bill.

Opponents' Testimony:

John Ek, Air Transport Association, said his organization strongly opposes the bill. He said he is aware of the rebate language but it does not cover all the members of his organization such as cargo carriers. The nation's airline industry has lost \$10 billion over the last three years. Each penny that is spent on airline fuel equals \$160 million nationwide. Several states are looking at tax increases which will equate to hundreds of millions of dollars added to an already crushing budget problem for the airline industry. At this point, increased costs mean decreased services. He said he understands the increased tax will help general aviation, but felt general aviation should pay its own way just as the airlines must.

Alan Hobbs, Marketing Manager, Montana Refining Company, stated opposition to the bill. He said they do not oppose the intent of the bill. Montana's aviation taxes should ensure the safety of the skies in Montana. He submitted **EXHIBITS 3 and 3a** regarding air fuel taxes in other states. He said the tax on military jet fuel should be exempt in the bill. No other states tax fuel sold to the military. During calendar year 1992, 37.3 million gallons of taxable aviation fuel was sold in Montana. Montana Refining supplied 13.4 million gallons of military jet fuel to military supply centers in the state. Montana Refining paid 36% of the total aviation fuel taxes. He said private pilots should be taxed fairly; however, sales of jet fuel to the military should be completely exempted. There is keen competition from surrounding states for the military fuel contracts and even the one cent tax can make the difference in a successful bid.

Questions From Committee Members and Responses:

REP. HARPER asked **REP. SCHYE** about the military fuel exemption.

REP. SCHYE replied said the military fuel exemption has been looked at before. This bill does not address the one cent military fuel tax that is already in place and has been collected since 1945. He said he felt the airlines should remain in the bill.

REP. McCAFFREE asked if loans to local governments and grants to municipalities are separate entities or if loans and grants are open to all local government entities including municipalities.

REP. SCHYE said it is the intent to have all the local government entities and municipalities covered by inclusive language. He said he would investigate that and provide clarifying language if it is needed.

REP. HIBBARD asked **Mr. Morrison** to clarify the exclusion of air carrier airports.

Mr. Morrison said he was referring specifically to 121 carriers which are the large carriers. Big Sky is not a 121 carrier. The 121 carriers are exempt from the fuel tax. **Mr. Morrison** explained he felt the airports that serve the 121 carriers should not be eligible for tax funds generated by the tax if they are not being collected from the carriers that use the airport.

REP. SCHYE said he has the same concern. He said the Board of Aeronautics will set the priorities and grant the funds based on need. He said there should be no problem because the small airports have the needs and no money to meet them. The larger airports have the means to raise the money for their own needs.

REP. DOLEZAL asked what a one cent increase would mean in Montana if one cent equates to \$160 million nationwide.

Mr. Ek said he did not have the figures for Montana specifically, but would get that information for the Committee.

REP. BOHLINGER asked why the tax is being increased by only two cents. He wondered if three or four cents might be better.

REP. SCHYE said a larger increase has been killed in the Senate four times previously. The larger airlines strongly object to a larger increase as it could shorten or eliminate lines into the state. He said he was attempting to get as realistic a figure as possible; one that would provide the necessary funding without bringing on the full objection of the air industry.

Closing by Sponsor:

REP. SCHYE said the fiscal note has not been signed only because he did not have time to get to it. He has no objection to any of the figures in the fiscal note. He said there are 2586 aircraft in Montana valued at a \$1 billion, not including the air carriers, which represent a lot of investment, commitment, and economic impact across the state. He said the air carrier problem is addressed in the bill and he said he understood the fuel taxes will remain at the current level in the sales tax bill. The air health services are utilizing the small rural airports more and more due to the continued decline of rural health services. This is a user fee, the people that are using the airports are paying the fee. Big Sky, Horizon, and Sky West have said they have no problem with the bill. He said the air

carriers are exempt in the bill and get their money back. He said this bill is needed and has the support of most everyone who uses the airports and services they provide. He urged the Committee to adopt the bill.

HEARING ON SENATE BILL 322

Opening Statement by Sponsor:

SEN. LARRY TVEIT, SD 11, Fairview, said SB 322 was introduced at the request of the Department of Transportation. There is presently no mechanism to determine who is entitled to a refund on diesel and gasoline fuel for agricultural purposes. The bill addresses the technical corrections needed to clarify the procedures. He said the Department of Transportation would further explain the bill.

Proponents' Testimony:

Bill Salisbury, Administrator, Administration Division, Department of Transportation, explained the bill in his attached written testimony EXHIBIT 4.

Opponents' Testimony: None

Questions From Committee Members and Responses:

REP. HIBBARD asked if people are abusing the agricultural fuel refund to such an extent that this bill is needed.

Mr. Salisbury replied agricultural fuel refunds amount to \$3.4 million a year. All state refund procedures are being revised and improved. He said he feels there is abuse occurring in this particular area.

REP. FELAND asked if he would be eligible for the refund if he owned 21 acres of agricultural land and put in a bulk tank.

Mr. Salisbury said it would not be necessary to own agricultural land. Anyone can claim the refund if they use the fuel off road and can provide the proper dispersal records.

REP. FOSTER said he is concerned about the dispersal of confidential information if income tax records are used to verify the eligibility.

Bob Turner, Department of Revenue, said DOR would give the Department of Revenue the ratio information only. No other information would be released. The Department of Transportation is under the same confidentiality strictures as is DOR. They also have a place on the application form for taxpayers to sign in order for the Transportation Department to access the information.

Closing by Sponsor:

SEN. TVEIT assured the Committee that the confidentiality issue has been carefully addressed in the bill. There is a great deal of money at stake in this refund process and the bill simply tightens and clarifies the procedures. He urged the Committee to pass the bill.

EXECUTIVE ACTION ON SENATE BILL 322

Motion/Vote: REP. TUNBY MOVED SB 322 BE CONCURRED IN. Motion carried unanimously.

HEARING ON SENATE BILL 325

Opening Statement by Sponsor:

SEN. TOM BECK, SD 24, Deer Lodge, was in another hearing. REP. FOSTER introduced the bill and said it clarifies the administration of the beneficial use tax.

Proponents' Testimony:

Paul Van Tricht, Attorney, Department of Revenue, presented his written testimony in support of the bill EXHIBIT 5.

Opponents' Testimony: None

Questions From Committee Members and Responses: None

Closing by Sponsor: SEN. BECK closed.

EXECUTIVE ACTION ON SENATE BILL 325

Motion/Vote: REP. FOSTER MOVED SB 325 BE CONCURRED IN. Motion carried unanimously.

ADJOURNMENT

Adjournment: The meeting adjourned at 10:55 a.m.



BOB GILBERT, CHAIRMAN



JILL ROHYANS, Secretary

BG/jdr

HOUSE STANDING COMMITTEE REPORT

March 11, 1993

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that Senate Bill 322 (third reading copy -- blue) be concurred in .

Signed: Bob Gilbert

Bob Gilbert, Chair

Carried by: Rep. Hayne

Committee Vote:
Yes , No .

551057SC.Hss

HOUSE STANDING COMMITTEE REPORT

March 11, 1993

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that Senate Bill 325 (third reading copy -- blue) be concurred in .

Signed: Bob Gilbert
Bob Gilbert, Chair

Carried by: Rep. Foster

Committee Vote:
Yes 1, No 0.

551058SC.H3S

EXHIBIT 1
DATE 3/11/93
HB 645

Mr. Chairman and Members of the Committee

For the record my name is Joel Fenger, Chester Montana. I am Chairman of the Montana Aeronautics Board and own and operate a commercial fixed base operation on the Chester Airport. I speak today in support of HB645 representing the Montana Aeronautics Board and as an aviation business owner and operator.

HB645 will increase by two cents per gallon the aviation fuel user fee with rebate provisions for passenger carrying airlines and those supplying fuel to Malmstrom Air Force Base.

One cent of this increase or approximately \$84,000 will be used for loans and grants to local and state governments for airport improvements and the other one cent for navigational aids, safety enhancements and other aeronautical services, upon approval by the Montana Aeronautics Board.

Due to property tax mill levies frozen at the 1986 level by Initiative-105, communities are increasingly unable to properly maintain their airports let alone accumulate surpluses needed to pay its 10% local matching share required by the Federal Aviation Administration prior to receiving monies from the Aviation Users Trust Fund.

Of the 114 airports included in Montana's State Aviation System Plan, 43 airports are not included in the Federal Aviation Administration's National Plan of Integrated Airport Systems and therefore are not eligible for any federal funding. Consequently, most airports included in this category are completely isolated from obtaining financial assistance to make capitol improvements, must less meet general maintenance demands.

Many of these general aviation airports are realizing an increase of nighttime utilization by Federal Express, United Parcel Service, those carrying mail and emergency air ambulance providers. Due to the increase many airports are in need of improvements and/or safety enhancements.

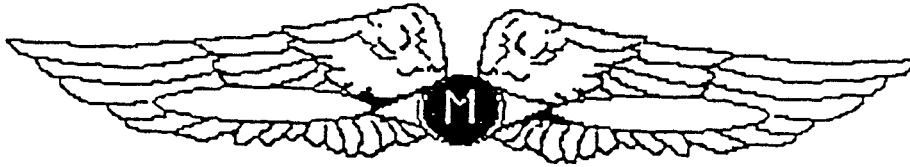
The current one cent per gallon aviation fuel user fee was established in Montana in 1945. At that time aviation fuel sold for 26¢ per gallon and represented 3.8% of the cost of fuel. Today aviation fuel sells for \$2.20 per gallon of 4/10ths of one percent at the current 1¢ per gallon rate.

On behalf of the Montana Aeronautics Board I urge you to support HB645 to enhance the wealth of the aviation infrastructure in Montana.

MONTANA PILOT'S ASSOCIATION
INCORPORATED

H.B. 645

EXHIBIT 2
DATE 3/11/97
HB 645



P. O. Box 4311 Helena, MT 59601

Dear Montana Pilot:

We need your help. Please take a minute or two to let us know your opinion on the important items contained in this questionnaire. This form will make its own reply envelope, complete with stamp, if you fold it as indicated and staple or tape it together.

Thank you.

Montana Pilots Association
Board of Directors

2. The Aeronautics Division has been supported since 1949 by a 1¢/gallon aviation fuel tax. An airport construction bonding program which provided loans for small airport construction in prior years has now been "sunsetting". The money received as payments on these loans has been used to supplement the Aeronautics Division budget. These loans will be repaid in the near future; hence, this supplemental income will "dry up".

Aviation Organizations of Montana (AOM) has proposed a 2¢/gallon increase in aviation fuel tax. This proposal will raise the fuel tax to a total of 3¢/gallon. Of this amount, 2¢ will go to administration of the Aeronautics Division. The other 1¢ will be put into a reserve fund providing loans to small airports for construction which will allow them to obtain the 90% Federal matching funds available.

How do you feel about this additional 2¢/gallon fuel tax?

Brilliant Idea (1) (2) (3) (4) (5) (6) (7) (8) Dumb Idea

OVER 3000 POLLED

1700 RESIDENTS

86% IN FAVOR

82% (6)

EXHIBIT 3
DATE 3/11/93
HB 645

COMMERCIAL JET-A PRICE COMPARISON
CONTRACT PRICES IN CENTS PER GALLON

Price includes all earned discounts but does not include tax

<u>Date</u>	<u>Great Falls</u>	<u>Denver</u>	<u>Spokane</u>	<u>Salt Lake</u>	<u>Minneapolis</u>
1/13/92	62.90	59.71	64.81	67.45	58.42
3/16/92	63.90	61.31	66.15	64.23	59.27
4/20/92	63.90	63.08	67.81	67.11	60.63
5/25/92	66.90	67.83	72.65	71.73	63.95
6/15/92	70.40	69.50	73.81	72.73	66.24
7/27/92	72.40	71.83	75.48	74.80	67.65
8/31/92	72.40	72.08	74.15	72.98	67.60
9/28/92	69.45	73.83	77.23	76.27	70.42
10/26/92	73.25	75.16	77.23	76.27	70.42
11/30/92	65.91	71.50	74.76	74.46	66.42
12/28/92	65.91	69.08	73.76	72.46	63.52
1/25/92	62.81	68.91	73.43	70.90	62.87

EXHIBIT 3-A
DATE 3/11/83
HB 645

AVIATION FUEL TAXES
COMPARISON BY STATE

COLORADO Aviation Fuel Tax Dept. 303-534-1865

Aviation Gasoline:	6¢ per gallon
Commercial Jet A:	4¢ pr gallon
Federal Government:	Exempt from tax

UTAH Aviation Fuel Tax Auditing 801-538-3000

Aviation Gasoline:	4¢ per gallon
Commercial Jet A:	4¢ per gallon
Defense Fuel Supply Center:	Exempt from tax

WASHINGTON Department of Licensing
Fuel Tax Section 206-753-3256

Aviation Gasoline:	6¢ per gallon
Commercial Jet A:	6¢ per gallon
Defense Fuel Supply Center:	Exempt from tax

IDAHO Department of Revenue 208-334-7660

Aviation Gasoline:	5.5¢ per gallon
Commercial Jet A:	4.5¢ per gallon
Defense Fuel Supply Center:	Exempt from tax

WYOMING Department of Revenue 307-777-7961

Aviation Gasoline:	5¢ per gallon
Commercial Jet A:	5¢ per gallon
Federal Government:	Exempt from tax

NORTH DAKOTA Department of Revenue 701-224-3126

Aviation Gasoline:	8¢ per gallon
Commercial Jet A:	8¢ per gallon
Federal Government:	Exempt from tax

EXHIBIT: 3-A
DATE 3-11-93
HB-1645

SOUTH DAKOTA

Department of Fuel Taxes 605-773-3311

Aviation Gasoline: 6¢ per gallon
Commercial Jet A: 4¢ per gallon
Federal Government: Exempt from tax

MINNESOTA

Department of Revenue 612-296-0889

Aviation Gasoline: 5¢ per gallon
Commercial Jet A: 5¢ per gallon
Bulk Military Sales Exempt from tax

Minnesota offers a volume discount to large purchasers:

First 50,000 gallons at 5¢
Next 100,000 gallons at 2¢
Next 50,000 gallons at 1¢
All additional gallons at 1/2¢

ILLINOIS

Department of Revenue 217-782-3336

Aviation Gasoline: 19¢ per gallon
Commercial Jet A: 19¢ per gallon
Federal Government: Exempt from tax
Airports in cities over one million people with more than
300,000 transactions are exempt.

GEORGIA

Motor Fuel Tax Department 404-651-5106

Aviation Gasoline: 7 1/2¢ per gallon
Commercial Jet A: 7 1/2¢ per gallon
Defense Fuel Supply Center: Exempt from tax

EXHIBIT 4
DATE 3/11/93
~~98~~ 322

Date: March 11, 1993

Senate Bill 322

SUBMITTED BY: WILLIAM SALISBURY, ADMINISTRATOR
ADMINISTRATION DIVISION
MONTANA DEPARTMENT OF TRANSPORTATION

"AN ACT ALLOWING THE DEPARTMENT OF TRANSPORTATION ACCESS TO INDIVIDUAL INCOME TAX RECORDS UNDER CERTAIN CONDITIONS".

Allows the Montana Department of Transportation the ability to verify percentage of agricultural earned income for gas refund claimants. Effective upon passage and approval.

The Montana Department of Transportation appears before this committee to offer our support for Senate Bill 322.

This allows the Department of Revenue to verify the percentage of agricultural earned income for gas refund claimants upon the request of the Montana Department of Transportation.

Under the current statute 15-70-223, MCA, anyone purchasing gasoline in bulk and whose major endeavor and primary source of earned income is from the business of farming and ranching can file a refund claim for 60% of the tax paid on gasoline purchased. Yet, the Montana Department of Transportation has no way of verifying the income of applicants.

Prior to July 1, 1991, the Department of Revenue performed the motor fuel tax collection and refund process. They had the statutory authority to access these records. This enabling legislation for the Department of Transportation did not include this audit authority.

By allowing access to income tax information, the Montana Department of Transportation could verify whether or not the applicant is entitled to a refund under Option 1 of gasoline refund program.

The Montana Department of Transportation urges this committee to give this proposal a do-pass recommendation.

EXHIBIT 5
DATE 3/11/93
SB 325

DEPARTMENT OF REVENUE TESTIMONY ON
SENATE BILL NO. 325

Before the House Taxation Committee
March 11, 1993

This bill amends Section 15-24-1204, MCA, to clarify the administration of the beneficial use tax. Under the beneficial use tax and decisions of the Montana Supreme Court, Montana taxes the separate private use of tax exempt property. The nature and extent of the assessment of this private use is dependent of the nature of the use. For example, the Montana Supreme Court approved the department's assessment of the Colstrip Owners based on their contractual right to use the BPA power lines. This bill simply conforms the language of the law to the interpretations of the law by the Montana Supreme Court.

This bill will not change the current assessment methods of the beneficial use by the department of revenue. It will not change the method of assessing the Colstrip Owners for their beneficial use of BPA 500 kV power lines. It will not change the amount of taxes that the counties, local schools and other units of government receive from this tax.

HOUSE OF REPRESENTATIVES
VISITOR REGISTER

HOUSE TAXATION

COMMITTEE

BILL NO.

HB 645
SB 322
SB 325

DATE 3/11/93

SPONSOR(S)

SCHYE, TVEIT, BECK

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Paul W. Thurmond	Montana Pilots Assn.	645	
Will Mavin	Mont Pilots Assn. Com. pilot	645	
Brent MacDonald	MPA Private Pilot	645	
ROGER WHITE	MPA COMMERCIAL PILOT	645	
Mike Ferguson	MT DOT Aerodynamics Div	645	
John Ek	Air Transport Association		645
DEWIS E FEWGER	Frontier Aviation	645	
RACHELLE FEWGER	FORGOTTEN SELF	645	
Bill Salisbury	MOT	SB322	
Willie Day	Private Pilot	645	
PAUL VAN TRICHT	Dept of Rev	SB325	
Carl Schweitzer	mt Ct Ass	✓	
JOHN T. LOWRY	MT Pilots Assn	645	
JOHN W. COLBURN	MT Pilots Assn	645	

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

HOUSE OF REPRESENTATIVES
VISITOR REGISTER

HB 645-SCHYE
SB 372 TUEIT
SB 325 BECK

HOUSE TAXATION COMMITTEE

BILL NO.

DATE 3/11/93 SPONSOR(S) _____

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
W. J. Smith	235 Little Basin Creek Butte MT. 59401	645	
Jim Lewis	MT. FLYING FARMERS	645	
MARILYN LEWIS	AIRCRAFT ORGANIZATIONS OF MT	645	
Peggy Boers	MT FLYING FARMERS	645	
LISLE WOOD	MONTANA PILOTS ASSN	645	
Bailey J. Egan	MONT PILOTS ASSN.	645	
DAVE GAZES	AIRCRAFT ORGANIZATIONS OF MT	645	
JOEL FINGER	MT. AERONAUTICS BOARD CHAIRMAN	645	
John Semple	Assoc of MT Aerial Applc	645	
BILL SHEETS	AMAA	645	
LOREN SMITH	MONT. Pilot Assoc.	645	
Philip Brod, JR	mont Pilot Assoc	645	
Alan Hobbs	Montana Refining Co		645
Burton & Kinney	MONT. PILOTS	645	

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