

**MINUTES**

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

**COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN BOB GILBERT**, on March 16, 1993, at  
10:00 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:** None

**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 370, HB 669  
Executive Action: None

## HEARING ON HOUSE BILL 370

### Opening Statement by Sponsor:

**SEN. DAVE RYE, SD 47, Billings,** said SB 370 allows local governments the discretion to cancel delinquent taxes on property in order to facilitate the sale or continued use of the property when the fair market value of the property exceeds the delinquent taxes. He said the Lovell Clay Products site near Lockwood has a major asbestos clean-up problem. The prospective purchaser is faced with delinquent property taxes that far exceed the value of the property. If the County Commissioners are allowed to forgive the taxes, the purchaser can go ahead with the clean-up and purchase the property.

### Proponents' Testimony:

**Jim McIntosh, Jim's Excavating Service, Billings,** said he is the prospective purchaser of the Lockwood property. He had made an offer of \$120,000 on the land when he found the clean-up would cost \$180,000. He had already paid \$5000 for a study and paid \$15,000 in taxes on an adjacent piece of property. He asked his attorney to speak to the Committee.

**Joe Gerbase, Attorney, Billings,** said the property in question was foreclosure property owned by the Small Business Administration (SBA). The initial SBA environmental assessment did not disclose the full extent of the asbestos problem. The clean-up would cost \$180,000 due to the complexity and extent of the asbestos problem in the old brick kiln on the property. SBA forgave the original \$120,000 purchase price and told them they could have it for the clean-up and back taxes which were \$45,000. The total cost of the property would have then been \$225,000 which exceeded the market value of the property by \$25,000. **Mr. Gerbase** consulted with the County Commissioners and the County Attorney for a method of negating the taxes, but could not find a remedy for an individual purchaser. The bill is a result of that situation. It would prevent abandonment of some hazardous waste sites as the tax forgiveness would allow for development of the property.

Opponents' Testimony: None

### Questions From Committee Members and Responses:

**REP. RANEY** asked if local governments can forgive state taxes.

**Mr. Gerbase** replied the bill refers specifically to all real estate taxes that are delinquent.

**REP. HARPER** asked why the bill terminates Dec. 31, 1994.

**SEN. RYE** explained that he was surprised to see the termination date. He said **SEN. TOWE** felt that since this one situation is addressed by the bill, he wants to be sure the project will be completed by the end of 1994. **SEN. RYE** said he did not realize the termination date had been added and said he would be happy to have the Committee remove it.

**Mr. Gerbase** said three years ago he never saw a hazardous waste case. His current case load is comprised of 60% - 70% hazardous waste/environmental problems. He said the bill will be very beneficial to a growing number of people over the next ten years.

**Closing by Sponsor:**

**SEN. RYE** pointed out a provision in the bill whereby the delinquent taxes cannot be forgiven if the purchaser is delinquent on any other property taxes in the taxing jurisdiction. He said the bill is important beyond the one case it addresses. It will be a tool for resolving similar cases in years to come.

**HEARING ON HOUSE BILL 669**

**Opening Statement by Sponsor:**

**REP. RUSSELL FAGG, HD 89, Billings,** said Montana has a budget deficit in excess of \$200 million and HB 669 is an important part of the House leadership's tax plan for the next biennium.

In fiscal year 1994, Montana's residents and visiting tourists are projected to lose approximately \$200,000 in Montana's video gambling machines. People lose more money in video gaming each year than is appropriated for the University system for the biennium.

HB 699 reduces the taxes on small operators and raises the taxes on large casinos. At present there are 1553 gambling establishments in the state. Taxes will be lowered on 1340 of those establishments under provisions of HB 669. Only 213 casinos will face an increase. Taxes are reduced from the flat rate of 15% (16.4% currently due to 7% surcharge) down to 14% on the first \$120,000 of income. The next \$40,000 of income is taxed at 16%, the next \$40,000 at 18%, and everything above that amount is taxed at 20%.

He reviewed the chart explaining the graduated rate tax developed by the Department of Revenue (DOR) at the request of the House leadership **EXHIBIT 1**. He said the tax increase does not affect local governments. He understands the viewpoint espoused by many that the state should not be dependent on gambling income. He said the state does have gambling and it should be taxed at a

reasonable rate. Only a very small number of casinos will see a tax increase and they are making a very great deal of money to the detriment of many Montanans. It is appropriate for gambling establishments to pay their share of taxes to support the increased costs engendered by the gambling industry. He said he recognized the small five or six machine bar owner is walking an economic tightrope, but pointed out this bill will help them and lower their taxes.

He pointed out the bill is computed on a quarterly basis and valid concerns have been expressed by casino owners who have seasonal increases. The House leadership agrees that this is a valid concern and would support an annual computation if the Committee sees fit to adopt that provision. He recognized that this is not a popular tax but the option is to cut another \$7.7 million from state government expenditures or increase the income tax. He said this is the best choice. The bill is straightforward and is a public policy decision. He waived his closing due to chairing the Judiciary Committee.

**Proponents' Testimony:** None

**Opponents' Testimony:**

**REP. BOB PAVLOVICH, HD 70, Butte,** said this is another sin tax. He noted the pop tax was tabled by the Committee. Most establishments are serving more pop than liquor these days due to the DUI laws. He said tavern owners would like to see the pull tab and punch board bill passed if this bill passes. It will bring in about as much revenue as the tax bill takes away. He said if the Committee really wants to tax something everyone uses, it should tax toilet paper. He said the bill should be buried in Committee and not be passed to the floor.

**Mark Staples, Montana Tavern Owners Association,** said in this critical economic time the cry is everyone must do his fair share. The tavern industry is doing its fair share and then some, he noted. They pay a 15% tax on the gross which is a 15% sales tax on top of all the other taxes the industry pays. The total tax burden on the industry is close to \$50 - \$60 million a year. Gaming revenues now make up 15% - 20% of most municipal budgets. The graduated nature of the bill ensures that if the gaming revenues go down, the municipalities will suffer from reductions also. The bill assumes there will be \$200 million in taxes this year. Last year only \$165 million was generated in taxes. The projected 20% - 25% growth in the tax flies in the face of Justice Department projections which are no where near that amount. He said that means that the top 213 establishments will probably not be paying as large an amount as projected; therefore, the rates will have to be adjusted to pick up the smaller business owners. He commended **REP. FAGG** for addressing the quarterly computation issue. He reminded the Committee that tavern owners are not just in the gambling business, they are also in the liquor business. Federal taxes have increased

dramatically on liquor and the current administration promises a doubling or tripling of federal taxes on liquor products. He noted the gaming tax cannot be passed on. The Governor is opposed to this bill and was opposed to a tax increase when he served as Attorney General.

**Jerry Laseur, casino operator, Billings,** said this is not an easy business. It is not terribly lucrative, rather it is a labor intensive retail business. He said he will pay \$100,000 in taxes this year in combined gaming, property, employment, and state income tax which is over four times his net income. The gaming tax is easily the largest because it is assessed on gross income. It has nothing to do with any operator's ability to pay. It is a burdensome and threatening tax that can only be met by reducing costs. The only unfixed cost is labor. He employs 20 people which includes 9 single parents and 2 people over 40 who are third year college students and desperately need the employment. He said those people should not lose their jobs so that the state can make more money.

**Scott Lindell, Papa John's Family Restaurant, Billings,** said he and his wife borrowed the money to move to Montana and open a business. They owe \$260,000 on their business, other loans, mall rent of \$80,000 a year with a \$1100 a month increase beginning in July, and 6% off the gross of the machines to the mall for the machines even though the mall owns no part of the machines. The payroll for last year totaled \$160,000 for 30 employees. They have already begun to look at employee layoffs in light of this increased tax. They pay \$60,000 in taxes on their 20 machines. He said he and his wife work seven days a week and average \$3.80 an hour. A possible sales tax, and possible increases in state and local income taxes, minimum wage, and workers' compensation added to the plethora of taxes already being paid would result in loss of employees if this bill passes. He, too, employees a number of people whose personal situations make them desperately dependent on their continued employment. He urged the Committee to reject the bill.

**David Johnson, CPA, Anderson Zermuehlen, Helena,** reviewed EXHIBIT 2 with the Committee. The chart is based on tax returns from 11 respondents who are members of the Montana Tavern Association which commissioned the study.

**Gloria Hermanson, Don't Gamble with the Future,** presented her testimony in opposition to the bill EXHIBIT 3.

**Harley Warner, Montana Association of Churches,** said everyone is addicted to gambling revenue, even those who do not gamble because the state is too dependent on gambling revenue. He agreed with Ms. Hermanson and asked the Committee to kill a very bad bill.

John Tooke, President, Golden Spur, Inc., Miles City, submitted a letter in opposition to the bill from Robert Nystuen, President, First Bank of Miles City EXHIBIT 4. He said gambling has developed into a healthy and viable industry in Montana. This bill will produce a significant negative effect on the business environment in the state.

Dennis Casey, Executive Director, Montana Gaming Association, said there is nothing in HB 669 that represents tax reform. It requires that 213 businesses make up 9% of the targeted \$99 million tax increase needed to balance the state budget. The bill is built on misconceptions and erroneous assumptions. The assumption that a business can afford higher taxes based simply on volume of business is completely wrong. More and more people are entering the industry, competition is becoming keener, profit margins are being reduced, and growth is slowing. He urged the Committee to kill the bill.

Ron Hanni, CPA and part-owner of a casino, said he carefully researched his investment based on the 15% tax. His casino had a bottom line profit of \$18,000 last year. The increase in HB 669 would add another \$23,000 in taxes and would leave them in the hole. He said the only option is cutting employees. He said there is not enough money to pay the increased taxes. The 15% works and should be left alone.

Jeri Jo Gress, Overbridge Inn, Columbia Falls, said the Inn has been a family owned business for 20 years. If HB 669 passes, employees will be laid off and the family will have to take their place. It will hurt everyone involved.

The opponents to the bill continued to present testimony citing impacts on income, employees, and the economy. The following people expressed opposition to the bill:

Darrell Keck, Dixie Inn Steak House and Lounge, Shelby

Lonnie Bergstrom, Four Aces, Lewistown

Carol Ennis, Don't Gamble with the Future, Billings

Mike Cetrano, Rialto, Village Inn Pizza, Helena

Jim Grubbs, Plaza Royale, Billings

Barbara Morris, Jorgenson's Lounge, Helena

Terry Kombreck, Tony's Lounge, Helena

John Blair, Reno Club, Billings

B.J. Holmes, Gold Bar, Helena

Paul Gies, Midway Casino, central Montana

Jacqueline Hanni, Butte, tavern owner

Steve Nelson, Maxwell's, Missoula

Phil Kiseur, River City Smoke Free, Great Falls

John Hayes, Executive Director, Great Falls Tavern Association

Larry Akey, Montana Coin Machine Operators Association, asked further opponents to the bill to stand. The auditorium was nearly full and he noted it would have been standing room only if the weather and scheduling had been better. He said laying people off is no way to raise the money to pay for this tax increase, but it is the only avenue most middle size and small operators have of raising the tax revenue. He said the bill should be considered on its merits, not as part of a legislative deal. He said he hoped the gaming industry would not be pitted against the University system in the final accounting. He said the revenue from the bill cannot possibly meet the projected deficit. He urged the Committee to find a better way to raise the revenue.

Questions From Committee Members and Responses:

REP. DRISCOLL said the Committee needs to act quickly on the bill as the operators must know by April 1 if they are going to have to pay the tax and make the necessary adjustments.

CHAIRMAN GILBERT said the bill would be acted on in executive session by Thursday.

Closing by Sponsor: REP. FAGG previously waived his closing.

ADJOURNMENT

Adjournment: The meeting adjourned at 11:55 a.m.



BOB GILBERT, CHAIRMAN



JILL ROHYANS, Secretary

BG/jdr

## HOUSE OF REPRESENTATIVES

TAXATION

COMMITTEE

ROLL CALL

DATE

3/16/93

NAME	PRESENT	ABSENT	EXCUSED
REP. GILBERT, CHAIRMAN	✓		
REP. FOSTER	✓		
REP. HARRINGTON	✓		
REP. ANDERSON	✓		
REP. BOHLINGER	✓		
REP. DOLEZAL	✓		
REP. DRISCOLL	✓		
REP. ELLIOTT	✓		
REP. FELAND	✓		
REP. HANSON	✓		
REP. HARPER	✓		
REP. HIBBARD	✓		
REP. KELLER	✓		
REP. McCAFFREE	✓		
REP. McCARTHY	✓		
REP. NELSON	✓		
REP. ORR	✓		
REP. RANEY	✓		
REP. REAM	✓		
REP. TUNBY	✓		



# **Graduated Rate Video Gambling Tax on Gross Establishment Income** **Prorated to Annual Basis**

Fiscal Year 1994						
Income Bracket	Number of Estabs.	Total Income	PL Tax Rate	CL Tax	PL Tax	Difference
0 - 120,000	1,181	51,292,275	14.00%	7,693,841	7,180,919	(512,923)
120,001 - 160,000	100	13,732,335	16.00%	2,059,850	1,957,174	(102,677)
160,001 - 200,000	59	10,473,772	18.00%	1,571,066	1,554,879	(16,187)
200,001 & above	213	125,128,338	20.00%	18,769,251	22,980,868	4,211,617
Total	1,553	200,626,721	16.78%	30,094,008	33,673,839	3,579,831

Fiscal Year 1995						
Income Bracket	Number of Estabs.	Total Income	PL Tax Rate	CL Tax	PL Tax	Difference
0 - 120,000	1,148	51,155,222	14.00%	7,673,283	7,161,731	(511,552)
120,001 - 160,000	104	14,081,616	16.00%	2,112,242	2,003,459	(108,784)
160,001 - 200,000	71	12,547,322	18.00%	1,882,098	1,860,918	(21,180)
200,001 & above	230	138,296,035	20.00%	20,744,405	25,451,207	4,706,802
Total	1,553	216,080,195	16.88%	32,412,029	36,477,315	4,065,285

Biennium						
Income Bracket	Number of Estabs.	Total Income	PL Tax Rate	CL Tax	PL Tax	Difference
0 - 120,000	1,165	102,447,497	14.00%	15,367,125	14,342,650	(1,024,475)
120,001 - 160,000	102	27,813,952	16.00%	4,172,093	3,960,632	(211,460)
160,001 - 200,000	65	23,021,094	18.00%	3,453,164	3,415,797	(37,367)
200,001 & above	222	263,424,373	20.00%	39,513,656	48,432,075	8,918,419
Total	1,553	416,706,916	16.83%	62,506,037	70,151,153	7,645,116

EXHIBIT 1  
DATE 3/16/93  
HB 669

MONTANA STYLE CASINO  
MACHINE TAX ON AVERAGE GROSS MACHINE REVENUE

EXHIBIT 2  
DATE 3/16/93  
HB 669

AVERAGE GROSS MACHINE REVENUE	<u>\$794,823</u>
EXISTING MACHINE TAX	<u>\$116,859</u>
PROPOSED MACHINE TAX	<u>\$149,400</u>
PERCENTAGE INCREASE	<u>27.85%</u>

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EFFECTIVE MACHINE TAX RATE

	<u>EXISTING</u>	<u>PROPOSED</u>
PRE-MACHINE AND INCOME TAX PROFIT	<u>\$179,380</u>	<u>\$179,380</u>
MACHINE TAX	<u>\$116,859</u>	<u>\$149,400</u>
EFFECTIVE MACHINE TAX RATE	<u>65.15%</u>	<u>83.29%</u>

MONTANA STYLE CASINO  
Composite Profit and Loss Statement

INCOME TAX RETURN DATA:	DOLLARS	%
-----	-----	-----
GROSS REVENUE	1,124,175	100.00%
COSTS OF GOODS SOLD	396,972	35.31%
-----	-----	-----
GROSS PROFIT BEFORE MACHINE TAX	727,202	64.69%
15% MACHINE TAX *	116,859	10.40%
-----	-----	-----
GROSS PROFIT AFTER MACHINE TAX	610,343	54.29%
-----	-----	-----
OFFICER/OWNER SALARIES **	22,036	1.96%
WAGES AND SALARIES	258,647	23.01%
REPAIRS	19,350	1.72%
BAD DEBTS	3,946	0.35%
RENTS	44,818	3.99%
OTHER TAXES	31,426	2.80%
INTEREST	20,579	1.83%
DEPRECIATION	27,190	2.42%
ADVERTISING	16,466	1.46%
PROFIT SHARING/EMPLOYEE BENEFITS	7,457	0.66%
INSURANCE	12,341	1.10%
SUPPLIES	14,324	1.27%
UTILITIES	21,671	1.93%
OTHER EXPENSES	47,570	4.23%
-----	-----	-----
TOTAL OPERATING EXPENSES	547,822	48.73%
-----	-----	-----
NET INCOME BEFORE INCOME TAXES	62,521	5.56%
=====	=====	=====

\* This amount is an average from the entities federal income tax return. Quarterly machine tax returns to the State of Montana reflected \$119,223 of taxes on gross machine revenue of \$794,823. The small variance in the tax figure is due to differences in fiscal years.

\*\* Represents the total average salaries of officers who spend an average of 78% of their time at the business and own 38% of the business. The remaining 62% of non-employee ownership interest receives a return out of the profit.

TESTIMONY ON HB669

Gloria Hermanson, Don't Gamble With The Future

Montana already relies heavily on taxes from video gambling machines. And the more reliant we get, the more vulnerable we become to expansion of an industry that is difficult to regulate, creates social problems of an already incredible magnitude and growing, and that preys on the citizens of this state.

To begin -- poor people spend a greater proportion of their income on gambling than do the wealthy. That makes this an excessively regressive form of taxation.

Secondly -- A recent study shows compulsive, pathological gambling is a growing disease - a disease which we don't even begin to have a handle on. There is no amount of money generated by gambling that would offset the costs to our society. Those costs are generated by problem gamblers and are measured in lost productivity at work, stolen money and taxes not paid.

It is wrong for the state to exploit the weakness of its citizens. This is the most unfair and painful form of "painless" taxation. The money isn't coming from a few big casino operators, but from the pockets of our population, the very people you have taken on the responsibility of representing and treating fairly.

Gambling taxation feeds on itself. At this point it's a given that we cannot easily relinquish our current state income from betting. We have become as hooked on gambling as a source of revenue as any compulsive gambler betting the milk money. Don't make it worse than it already is. Don't treat gambling as a value. To make the state hustling of gambling profits a piece of our tax reform package is unconscionable.

If you put the state in the position of becoming even more dependent on this source of revenue, you leave us wide open to gambling expansion. Every time we need more money (and when won't we), we just add another game. How long do you think it would be before we have blackjack, 21, and slots. Kalispell will be another Reno; Billings will be a Las Vegas; and Montana's revenue picture will be controlled by gambling czars from elsewhere.

Gambling promotion should not become a key to our state budget-balancing. Where Montana and its people are concerned, this piece of legislation is a bad bet. I urge you to vote against HB669.




EXHIBIT 4  
DATE 3/16/93  
HB HB 669

March 15, 1993

To Whom It May Concern:

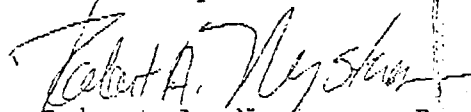
Mr. John Tooke, President of Golden Spur, Inc., requested that I speak out in opposition to House Bill #669. The proposed legislation will adversely impact his tavern and gaming establishment. It will no doubt reduce their "bottom-line" profitability and could serve to limit the amount of capital that businesses, like the Golden Spur, may borrow from banks.

Passage of this legislation will also reduce revenue available for local municipalities, like the city of Miles City.

Please find other forms of taxation to solve the state's budget crisis that are not at the expense of local businesses or municipalities.

Thank you.

Sincerely,



Robert A. Nystuen, President  
First Bank Miles City

HOUSE OF REPRESENTATIVES  
VISITOR REGISTER

House Takedown

COMMITTEE

BILL NO. HB 669

DATE 3/16/93

SPONSOR(S) Fagg

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
TERRY KOMBREK KOMBREK	Tony's Lounge		✓
JERRY BELISLE	Gold Nugget Casino		✓
SCOTT LINDELL	PAPA JOHN'S-BILLINGS		✓
Earl Creek ULM, MT	ULM BAR		✓
Garry L. Linn	Nickels		✓
Gene Stock	Shooters		✓
Jim Grubbs	Plaza Royale		✓
Dea C. R. Beard	Deans Casino		✓
Sharon Linn	Grubbs - Stube		✓
LARRY AIKEY	COIN OPERATORS ASSOC		✓
Phil Kisor	River City Smoke Shop		✓
JOHN TORMAN	LONGHORN LOUNGE		✓
Lil McBride	Don't Gamble With The Future		✓
Wicki Clonier	Apollo Lounge - Mt. Falls		✓

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

**HOUSE OF REPRESENTATIVES  
VISITOR REGISTER**

House Division COMMITTEE HB 669 BILL NO. SB 370  
 DATE 3/16/93 SPONSOR(S) RYE, FAGG  
**PLEASE PRINT PLEASE PRINT PLEASE PRINT**

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Box 452 HARLOWTON MT. HARRY W. KLOCK 59036	MTA STOCKMAD'S BAR		HB 669
FRANCIS A Hutton	MTA HARLOWTON		HB 669
DOUG McGRAIL	Squire Lounge Bldg		HB 669
DICK Berg	Fleetwood Amusement - Bldg		HB 669
LARRY McGRAIL	SQUIRE LOUNGE Bldg		HB 669
Box 851 MARIE E. DURKEE HLW 59624	MTA		HB 669
JOHN BLAIR	RENU CLUB VEL. CTY LC. BEV. ASSOC		HB 669
BJ Helmer	Mt. Sun Helena		HB 669
Tim Clavin	Clavin Vending.		HB 669
Donny Begston	4 Aces Casino + Rest.		HB 669
Paul S. Gros	Midway Casino		HB 669
Steve KERR	Brunswick Hingham		HB 669
Gary Holm	Rosebud Treasure TA		HB 669
Robert L Alderman	Sportsman's Lewistown		HB 669

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ARE AVAILABLE IF YOU CARE TO SUBMIT WRITTEN TESTIMONY.**

HOUSE OF REPRESENTATIVES  
VISITOR REGISTER

House Taxation COMMITTEE BILL NO. HB 669  
DATE 3/16/93 SPONSOR(S) Jagg  
PLEASE PRINT PLEASE PRINT PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
JEFF ANDERSON PLENTYWOOD	SUNRISE VENDING		✓
FRANK MAROTTA Poplar	Puckapunsa		✓
ROSS BITTWER	FLIPPERS CASINO		✓
TODD GILBREATH	Gillys CASINO		✓
Kent FRAMPTON	CAV CASINO		✓
Dan SKILES	Best Bet w/ Fish		✓
Rich E Miller	Best Bet Msla		✓
Stephen X. Nelson	Maxwells Msla		✓
Barbara Lambrecht	Cay Nineties lounge Msla		✓
Jacalyne Fanni	SB Tavern Assoc		✓
Carolyn Ennis	Don't Gamble with Future		✓
Norma Miller	Pin n Cue Recreation		✓
James Johnson	YACHT BASIN MARINA		✓
Scott Keltner	RILEY'S BAR & RESTAURANT		✓

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



HOUSE OF REPRESENTATIVES  
VISITOR REGISTER

House Taxation

COMMITTEE

BILL NO. HB 669

DATE 3/16/93

SPONSOR(S) Jay

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Denis Leidholt	Western Gaming & Cellar Casino		✓
STEVE ARNTZEN	SILVERTIP CASINO, MISSOULA		✓
John Carroll	Jheraton		✓
Punk Onus	Lady Luck casino		✓
Leonard Redicker	Lenny's		
William T Lincoln	Bulldog/Scoreboard - Kalispell		✓
William Vassil	Kalispell Hotel & Casino		✓
RAE LANDRU	Rainbow Hilger		✓
Don Bilbro	Lucky Dollar CASINO		✓
Sally Haze	Wheel Inn, Shelby		✓
Chuck Anderson	Gold Nugget CASINO KALISPELL		✓
Bob Pulley	Apple Vending INC		✓
Wally Bannett	Silver City Casino		✓
ALBERT	TOUR'S REST.		✓

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**HOUSE OF REPRESENTATIVES  
VISITOR REGISTER**

House Jafation

COMMITTEE

BILL NO. HB 669

DATE 3/16/93

SPONSOR(S) Jagg

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Pius Elly	Little new		X
STEINHAUS <sup>Thomas</sup> Connect	Stein Haus		X
Dennis Casey	GIA		X
Nanny Marsale	MTA		X
Jan 40 Dress	Ol' River Bridge Inn		X
Jacque Corbett	Ol' River Bridge Inn		X
G. L. ANDERSON	VFW Club Kaysville		X
Richard Steinhoff	Howard's Pizza Shelly		X
Tom Flynn	OASIS Shelly		X
Scott Shull	DIAMOND JACK'S Great Falls		X
Ron HANNI	Jacalyn's Butte		X
DON LITTLE	HAB'S HELENA		X
BRUCE A KECK	DIXIE FAN		X
Car Barnes	PROSPECTOR CASINO		X

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

HOUSE OF REPRESENTATIVES  
VISITOR REGISTER

House Tafari

COMMITTEE

BILL NO. HB 669

DATE 3/16/93

SPONSOR(S)

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Michael KENNEDY	Township		HB 669
Jim WINDSKI	Cottlemen's - Kalispell		HB 669
Harry HoSalle	Cottlemen's - Kalispell Henry's Butte		HB 669
HARLEY WARNER	ASSOC. OF CHURCHES		HB 669
John Torber	Golden Age <sup>mile</sup> City		HB 669
Doreen (Laws) Law	Stockman's Bar Kalispell		HB 669
Gloria Hermanson	Novel Lumber w/ the Future		✓
Randy Reger	G I A		HB 669
Godwin E. Kachinski	G. I. A.		HB 669
Neil Barnes	PROSPECTOR II - G. I. A.		HB 669
Anthony	Golden Age <sup>mile</sup> City		HB 669
David Grand	Banjo's Scooby		HB 669
Charles M. Anttila	C. U. BAR Vending		HB 669
Chad T. ...	Banjo's Scooby		HB 669

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HOUSE OF REPRESENTATIVES  
VISITOR REGISTER

House Tax COMMITTEE Agg BILL NO. HB669  
DATE 3/16/93 SPONSOR(S) Agg  
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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
John Hayes	CCFA		X
Debbie Johnson	Yacht Basin-Ltd		X
Jerry Bury	Silver Bow Tavern Ass		✓
John W. Harper	Hide-A-Way Lounge		✓
Steve Wilkew	Steer SW		✓
Catalyn Jensen	Hideaway Lounge		✓
Mr. Wilkew	Best Bet		✓
Mr. S. M. E. Co.	Best Bet		✓
Jerry Granberry	"		✓
Bob Morris Helena	Jorgenson's		—
Steve Morris Helena	Jorgenson's		✓
Ganna Vanlen	Best Bet		X
Sean Scherthorne	Best Bet		✓
Brenda Halling	Best Bet		X

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HOUSE OF REPRESENTATIVES  
VISITOR REGISTER

House Top  
DATE 3/16/93 COMMITTEE Trg BILL NO. 240669  
SPONSOR(S) Rye SO 370  
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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
MIXE PETRANO HULLWA	PIZZA VILLAGE in PITTA -		<del>42669</del> X
MARK STAPLES	MONTANA TAVERN ASSOCIATION		X
Jayne Pollock	SCHOEFF AMUSEMENT		X
Antoinette McIntosh	Best Bet Casino		X
Deanna Watten	High Spring Shady Brook (New Falls)		X
Don Clavin	Self		X
RICHARD A. CARY 3108 BROADWATER AVE	CAPITAL MUSIC INC		X
Richard Alan Cary	Capital Music inc		X

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**HOUSE OF REPRESENTATIVES  
VISITOR REGISTER**

House Tax COMMITTEE Tax BILL NO. HB 669  
DATE 3/16/93 SPONSOR(S) \_\_\_\_\_

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Darryl Meyer	Self		X
Doug Lockhart	Mrs. MIERA (Sister)		X
Tylene Cato	Gillig's Casino		X
David Cato	Gillig's Casino		X
Scott & Jill Lindell	Papa John's		X
Scott Man	Gold Nugget		X

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HOUSE OF REPRESENTATIVES  
VISITOR REGISTER

House Tax

COMMITTEE

BILL NO. HB 669

DATE 3/16/93

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Stan Blum	Best Bet		✓
P. J. Daniels	Cow Palace		X
John Blumer	Mint Bar		X
Jim Barkell	Moose Bar		X
Don Dugovich	Dillon Bar		X
DON K TRAHAN	Gold Nugget <sup>HELENA</sup>		X
M. A. Hagan	Gold Nugget Casino		X
G. Rufen	PLAZA Pub - Butte		X

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**HOUSE OF REPRESENTATIVES  
VISITOR REGISTER**

COMMITTEE \_\_\_\_\_

BILL NO. SB370

DATE 3/16/93 SPONSOR(S) \_\_\_\_\_

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
<i>Joe Barbera Bully</i>	<i>Jim McEntosh</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Jim McEntosh</i>	" "	<input type="checkbox"/>	<input type="checkbox"/>
<i>Donald E. Fennell</i>		<input type="checkbox"/>	<input type="checkbox"/>
<i>MIKE CRETOW</i>	<i>Village Inn PIZZA RACIO - SB 669</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<i>Kathy Lutzke</i>	<i>Gold Nugget Casino</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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