

## **MINUTES**

### **MONTANA SENATE 53rd LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** By Chairman Mike Halligan, on April 13, 1993, at 7:00 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: None.  
Executive Action: HB 437, HB 591, HB 688, HJR 19

#### **EXECUTIVE ACTION ON HB 688**

##### **MOTION:**

Senator Stang moved to tax the auger mine method at 7 1/2%.

##### **DISCUSSION:**

Senator Halligan said the auger mine advocates argue they have increased cost because of the equipment necessary for this type of mining. This method uses a new phase of technology and their cost of development appears to be higher than the strip mining method. He suggested the committee might want to consider a sunset clause for HB 688.

Senator Eck suggested raising the tax to 10% in four years; Senator Harp was in favor of either voting the percentage up or down.

Senator Stang said the Legislature will be meeting in two years. By then, if the state is over-run with auger miners, the tax rate could be raised at that time. However, there may be no auger miners in the interim, and the next Legislature may want to lower the rate.

**SUBSTITUTE MOTION/VOTE:**

Senator Towe moved for a 7 1/2% severance tax with an increase to 10% after four years, which would be July 1, 1997. The motion FAILED 8-3 on Roll Call Vote (#1).

**DISCUSSION:**

Senator Yellowtail said he feels the Committee is lacking in information and would like to see HB 688 tabled.

Senator Brown asked the Committee to consider a 7 1/2% tax with a four-year sunset. Senator Eck said in that instance, the tax would revert back to 15% in four years.

**SUBSTITUTE MOTION/VOTE:**

Senator Brown moved for a 7 1/2% tax with a four-year sunset. The motion CARRIED 6-5 on Roll Call Vote (#2).

**MOTION/VOTE:**

Senator Stang moved HB 688 BE CONCURRED IN AS AMENDED. (hb068801.ajm). The motion CARRIED 8-3 on Roll Call Vote (#3). (811128SC.Sab) Senator Brown will carry the bill on the Senate floor.

**EXECUTIVE ACTION ON HJR 19**

**DISCUSSION:**

Senator Gage asked if there is a need for this bill after passing HB 670.

Discussion included that HB 670 may die on second reading, and if so, HJR 19 is still timely. HJR 19 will go to Congress if it is passed. This bill will urge Congress to do something with individual medical savings.

**MOTION:**

Senator Gage moved HJR 19 BE CONCURRED IN.

**DISCUSSION:**

Senator Van Valkenburg said he thinks the health care authority in Montana which is studying the higher health system ought to have a chance to do its job first and make some recommendations to the next Legislature. Also, since Congress and the President are reviewing the entire health care system now, the Senator doesn't think this Resolution ought to be passed until there is a better sense of recommendations from both our state health care authority and the Presidential Task Force.

Senator Gage said Montana has as big a stake as anyone in the national health care proposal and HJR 19 would give us at least a pittance of input.

**VOTE:**

The motion CARRIED 6-5 on Roll Call Vote (#4).  
(811129SC.San) Senator Eck to carry the bill on the Senate floor.

**EXECUTIVE ACTION ON HB 437****DISCUSSION:**

Senator Towe presented Exhibits No. 1 and No. 2, as an alternative tax plan. He said there has been some concern in amending the income tax bill (HB 671) because of a possible title problem. He said there is no title problem in HB 437 which opens Class 4 property. The substance of Senator Towe's proposal is to take existing Class 3, Class 4, Class 8, and Class 11 properties and tax them all at 4.88%. There would additionally be a homestead exemption on the first \$13,500 of each residential home. There would be a commercial building exemption of \$4,000, and an agricultural land exemption of 10% of each parcel of land that is now in Class 3 property ag land. Senator Towe's proposal relates only to #3 on Exhibit No. 1; he is not proposing any other amendments at this time. (This proposal was originally discussed in HB 671.)

**MOTION:**

Senator Towe moved to AMEND HB 437 according to the substance in #3, Exhibit No. 1 (stated in discussion above).  
(Pages 1 through 7 of hb067101.ajm)

**DISCUSSION:**

Senator Grosfield asked if Class 3 would actually be put into Class 4, or would it just be taxed the same as Class 4. He said there is an item in Class 3 where ag land is taxed as to productive capability. Senator Towe said the production capability would stay, it would not be affected in any way. Senator Towe said he was thinking they should all be put into the

same class since they would all be the same rate, but another possibility would be to leave Class 3 and just put the tax at 4.88%. Senator Grosfield said 4.88% times productive capacity versus 4.88% times market value is extremely different. Senator Towe said he had not considered the latter. If there is any question or confusion, he would rather keep it in a separate Class 3.

Senator Grosfield asked what kind of revenue is considered by going to 4.88% in Classes 3, 4, and 11. Senator Towe said the net impact is \$900,000 loss in revenue the first year, and \$1.8 million loss in revenue in the biennium. He said this is virtually revenue-neutral when done as proposed in his amendment. Senator Grosfield further questioned if Class 8 would get a big break which would be absorbed by Classes 3, 4, and 11. Senator Towe said that essentially, by increasing the rate from 3.86% in Classes 3, 4, and 11, there is an increase of \$52.25 million, which includes an off-set of Class 8 property of approximately \$33 million. The result of changing the rates to 4.88% is \$52.25 million, and the homestead tax relief is \$44.4 million; the business relief is \$2.8 million; the ag land exemption is \$5.1 million; and there is a net revenue change of \$94,896 total.

Senator Gage asked if the -.9 figure should be -.09, and the -1.8 figure should be -.18 on Exhibit No. 1. Senator Towe said "yes". Senator Towe said these figures were put together by Jim Standaert of the Legislative Fiscal Analyst's (LFA) office, and when the Department of Revenue (DOR) ran the same numbers, they came to \$381,000 instead of \$94,000.

Senator Eck said when looking at the impact on residential, she is assuming that there also is the income tax rebate which is in a different bill. Senator Towe said this is correct; the \$4,000 rebate on personal residences, when combined with the \$13,500 exemption in this proposal, would net a total rebate of \$17,500, which means that all homes under \$83,725 would have a tax reduction. If the homestead exemption is taken alone, it would be substantially less, if the \$4,000 income tax rebate is not included.

Senator Towe presented Exhibit No. 3 to these minutes and said this proposal is included in the first 11 pages of this amendment. This amendment does not put the property into Class 4, it keeps the property in Classes 3, 4, 8, and 11 separate and distinct and just simply puts the number of 4.88% in each class.

Senator Halligan used the example of the average family home of \$70,000, taking the increase of approximately 26% in property taxes, and asked how much of a rebate this home would get under this proposal. Senator Towe said at 400 mills, the tax on an existing \$70,000 home would be \$1,080.80 under the current law; the tax under his proposal, using the \$13,500 exemption, would be \$1,102.88, an increase of \$22.08. If the income tax rebate is included, the tax would be \$1,024, or approximately \$55 less than

the current law. Senator Towe said a \$70,000 house is very close to the break-even point, using the \$13,500 exemption. If the other \$4,000 income tax rebate is added, there would be an approximate decrease of \$55.

Senator Eck asked if Mick Robinson, Director of DOR, could give the Committee an idea of what this Class 8 reduction would amount to. Director Robinson said the cost is \$33 million a year in SB 235, moving Class 8 from 9% to 4.5%, after the reduction for the average of 35 mills in the education components. He would guess this proposal would be a little higher than that, possibly around \$38 million because there is no reduction in mills coming on first.

Senator Eck said the problem she sees with this proposal is that business and home owners will have a substantial tax increase in order to fund the reduction in Class 8. Looking at business, this may be appropriate; but, apartments are also included in business and there is no renter's relief in this proposal. She agrees there is a commitment to lowering the property tax rate, but there is likely to be some major impact if this is done at the cost of everyone else. She recalled that in previous discussions, looking at homes over \$62,000, without a rebate, there would be a tax increase.

**VOTE:**

The motion FAILED 7-4 on Roll Call Vote (#5).

**MOTION/VOTE:**

Senator Van Valkenburg moved that HB 437 BE CONCURRED IN.

**DISCUSSION:**

Senator Gage asked about the language on Page 1 of HB 437, "without consideration for loss". He understands there may be some people who are getting under the multiplier who maybe should not be there. However, that doesn't concern him as much as the people who perhaps should be getting under it and may not be there. He said possibly these people are not involved in businesses in general.

Senator Towe said "loss" is not defined, and asked the committee to consider what else would define a "loss".

Senator Gage said he would understand taking "depreciation" out of the bill because it is not necessarily an economic, cash-flow loss.

Senator Eck said most people going into business do write off losses each year, if they have a lot of interest and depreciation, and it is not too uncommon for a small business to show a loss on the books for a few years. She thinks the intent

of the property tax relief was to cover those people who really do have low income because of a circumstance that could have been an accident or may even have been planned for.

Senator Van Valkenburg asked if Mick Robinson could offer comments on HB 437. Mr. Robinson said this was proposed by the Montana Assessor's Association, and the DOR worked with them on the language. The intent of this bill is to make sure that the individuals claiming this low-income relief are really low income and it is not an artificial depreciation write-off coming out through their business income.

**SUBSTITUTE MOTION/VOTE:**

Senator Gage moved to amend HB 437 to add "or depletion" after "depreciation" on Page 1, Line 24. (hb043701.ajm) The motion CARRIED on oral vote. (811131SC.San)

**DISCUSSION:**

Senator Towe said he thinks net business income means net income from a business without deduction for depreciation, depletion or losses incurred by that business. Director Robinson said he has a problem with the last part, that "loss" is too broad. If it is just limited to depreciation and depletion, this would cover the businesses where there is some concern. Senator Towe suggested striking "without consideration for loss" on Page 1, Line 25. Director Robinson said this would be appropriate, although he is not sure what type of loss this means. Senator Towe said this is to make sure it is a loss before an adjusted gross income, but not necessarily a casualty loss.

Senator Gage asked if Director Robinson would consider the Federal allowance of the \$10,000 write-off the first year as being a depreciation allowance. Mr. Robinson said, "yes".

**SUBSTITUTE MOTION/VOTE:**

Senator Towe moved to amend HB 437 to strike "and without consideration for loss" on Page 1, Line 25. (hb043701.ajm) The motion CARRIED UNANIMOUSLY on oral vote.

**VOTE:**

The motion that HB 437 BE CONCURRED IN AS AMENDED CARRIED on oral vote with Senator Stang voting "NO". (811131SC.San) Senator Lynch will carry the bill on the Senate floor.

EXECUTIVE ACTION ON HB 591DISCUSSION:

Senator Towe said HB 642, the bill where money was set aside from the bed tax for parks, includes an allocation of 12.7% for cities. Matthew Cohn, Travel Montana, Department of Commerce, said there is coordinating language in HB 642 with HB 591 that would re-adjust the percentages, assuming HB 591 passes. The problem with the coordinating language is that a percentage was included that would actually set aside more for state parks than was originally intended.

Senator Yellowtail said he has an amendment that would leave the travel promotion effort whole and reduce accordingly the amounts allocated to cities and towns in the General Fund, or he would be equally happy to move to table the bill.

MOTION:

Senator Yellowtail moved to TABLE HB 591.

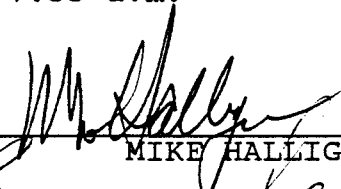
DISCUSSION:

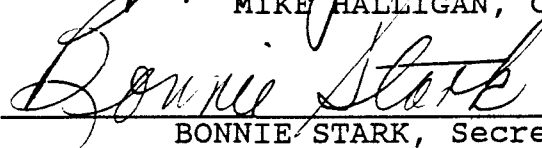
Senator Eck asked if this was a part of the \$99 million proposal for revenue from the House. Senator Halligan said it originally was on the sheet he saw. There would be approximately \$3 million to the General Fund.

The motion to adjourn was made and passed, which extinguished the motion to table.

ADJOURNMENT

Adjournment: The meeting adjourned at 7:55 a.m.

  
\_\_\_\_\_  
MIKE HALLIGAN, Chair

  
\_\_\_\_\_  
BONNIE STARK, Secretary

MH/bjs

# ROLL CALL

SENATE COMMITTEE

TAXATION

DATE \_\_\_\_\_

4-13-93

[illegible]

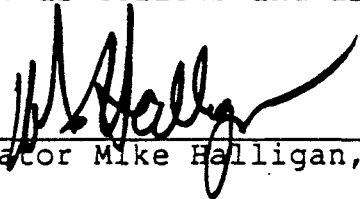


SENATE STANDING COMMITTEE REPORT

Page 1 of 2  
April 13, 1993

MR. PRESIDENT:

We, your committee on Taxation having had under consideration House Bill No. 688 (third reading copy -- blue), respectfully report that House Bill No. 688 be amended as follows and as so amended be concurred in.

Signed: 

Senator Mike Halligan, Chair

That such amendments read:

1. Title, line 4.

Strike: "INCLUDING"

Insert: "PROVIDING THAT"

2. Title, line 5.

Strike: "AS"

Insert: "IS"

Strike: "TYPE"

Insert: "DISTINCT METHOD"

Strike: "UNDERGROUND"

3. Title, line 7.

Following: "PURPOSES;"

Insert: "ESTABLISHING SEVERANCE TAX RATES FOR EXTENDED DEPTH  
AUGER MINING;"

4. Title, line 8.

Strike: "SECTION"

Insert: "SECTIONS"

Following: "15-35-102"

Insert: "AND 15-35-103"

Following: "DATE"

Insert: "AND A TERMINATION DATE"

5. Page 5, lines 18 and 19.

Following: "82-4-203." on line 18

Strike: the remainder of line 18 through "mining." on line 19

6. Page 5.

Following: line 19

Insert: "Section 2. Section 15-35-103, MCA, is amended to read:

"15-35-103. Severance tax -- rates imposed. (1) Subject to the provisions of 15-35-202 allowing a new coal production incentive tax credit, a severance tax is imposed on each ton of coal produced in the state in accordance with the following schedule:



Amd. Coord.  
Sec. of Senate

Brown  
Senator Carrying Bill

811128SC.Sab

(a) After June 30, 1988, and before July 1, 1990:

Heating quality (Btu per pound of coal):	Surface Mining	Underground Mining
Under 7,000	17% of value	3% of value
7,000 and over	25% of value	4% of value

(b) After June 30, 1990, and before July 1, 1991:

Heating quality (Btu per pound of coal):	Surface Mining	Underground Mining
Under 7,000	13% of value	3% of value
7,000 and over	20% of value	4% of value

(c) After June 30, 1991:

Heating quality (Btu per pound of coal):	Surface Mining	Underground Mining	<u>Extended Depth Auger Mining</u>
Under 7,000	10% of value	3% of value	<u>7.5% of value</u>
7,000 and over	15% of value	4% of value	<u>7.5% of value</u>

(2) "Value" means the contract sales price.

(3) The formula which yields the greater amount of tax in a particular case shall be used at each point on these schedules.

(4) A person is not liable for any severance tax upon 50,000 tons of the coal he produces in a calendar year, except that if he produces more than 50,000 tons of coal in a calendar year, he will be liable for severance tax upon all coal produced in excess of the first 20,000 tons.

(5) A new coal production incentive tax credit may be claimed on certain coal as provided in 15-35-202."

Renumber: subsequent section

7. Page 5.

Following: line 21

Insert: "NEW SECTION. Section 4. Termination. [This act] terminates June 30, 1997."

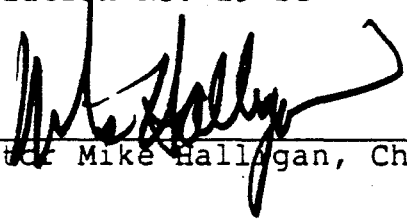
-END-

SENATE STANDING COMMITTEE REPORT

Page 1 of 1  
April 13, 1993

MR. PRESIDENT:

We, your committee on Taxation having had under consideration House Joint Resolution No. 19 (third reading copy -- blue), respectfully report that House Joint Resolution No. 19 be concurred in.

Signed: 

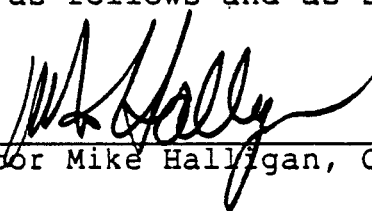
Senator Mike Halligan, Chair

SENATE STANDING COMMITTEE REPORT

Page 1 of 1  
April 13, 1993

MR. PRESIDENT:

We, your committee on Taxation having had under consideration House Bill No. 437 (third reading copy -- blue), respectfully report that House Bill No. 437 be amended as follows and as so amended be concurred in.

Signed: 

Senator Mike Halligan, Chair

That such amendments read:

1. Page 1, line 24.

Following: "depreciation"

Insert: "or before depletion allowance, or both,"

2. Page 1, line 25.

Strike: "and without consideration for loss"

Following: "and"

Insert: "including"

-END-

ROLL CALL VOTE #1

SENATE COMMITTEE

TAXATION

BILL NO. *HB 688*

DATE 4-13-93 TIME 7:00 A.M. P.M.

NAME \_\_\_\_\_

YES

NO

[illegible]

*Donna Stark*  
SECRETARY

Miki Halligan  
CHAIR

MOTION: 7<sup>th</sup> 7<sup>th</sup> amended to 11<sup>th</sup> after 4 years  
held 3-5

## ROLL CALL VOTE

SENATE COMMITTEE

## TAXATION

BILL NO.

DATE \_\_\_\_\_

# TIME

A.M.

P.M.

NAME

YES

NO

[illegible]

Deni. Stark

SECRETARY

Nick Halligan

# CHAIR

MOTION:

MOTION: 749 with 4 per cent  
Conced 6.5.

ROLL CALL VOTE #3

SENATE COMMITTEE

## TAXATION

BILL NO. HB 688

DATE 4-13-93 TIME 7:12 A.M. P.M.

NAME \_\_\_\_\_

YES

NO

[illegible]

Donald Stark  
SECRETARY

SECRETARY

Mike Halligan  
CHAIR

CHAIR

MOTION:

MOTION: Let the Court take a 15 min. adj.  
at 1:30 p.m.

ROLL CALL VOTE #4

SENATE COMMITTEE

TAXATION

BILL NO.

NGP 19

DATE \_\_\_\_\_

4-13-93

# TIME

7102

A.M.

PM

NAME

YES

NO

[illegible]

SECRETARY

CHAIR

MOTION:





DATE 4-13-93  
HB 437

Thomas E. Towe  
April 5, 1993

ALTERNATIVE TAX PLAN

REVENUE

(In millions)  
Annual Biennium

1)	<u>Income tax</u> - SB 235 modified:		
	- Graduated rate - 6% on the first \$30,000		
	7% up to \$40,000		
	8% on incomes over \$40,000.		
	- Standard Deduction - \$9,000 married couple		
	- \$4,500 single filing		
	- \$6,750 head of household.		
	- Personal Exemption - \$2,300 instead of \$3,500.		
	- Phase out of Standard Deduction and Personal Exemption at \$70,000 to \$100,000 of MAGI.		
	- Homestead rebate - refund of the property tax paid on the first \$4,000 of your personal residence.		
	Net new revenue	\$38.4	\$76.8
2)	<u>Corporate License Tax</u> - 7.75% instead of 6.75% (National average is 7.67%)		
	Net new revenue	8.0	16.0
3)	<u>Property Tax</u> -		
	- Class 3 - from 3.86% to 4.88%		
	- Class 4 - from 3.86% to 4.88%		
	- Class 8 - from 9% to 4.88%		
	- Class 11 - from 3.088 to 4.88%		
	- Homestead exemption on the first \$13,500 of each home. When combined with homestead rebate = \$17,500 of each home is tax free.		
	- All homes under \$83,725 would have a tax reduction.		
	- Commercial building exemption of \$4,000.		
	- Agricultural land exemption - 10% of assessed value.		
	Net revenue loss	-.9	-1.8
4)	<u>Rail Car Tax</u> - HB 640		
	- One time revenue of \$5.8		
	Net new revenue	3.2	6.4
5)	<u>Timber Sales from State Lands</u> - HB 667		
	Net new revenue	3.05	7.1
6)	<u>Coal Board Funds</u> - HB 350		
	Net new revenue	1.65	3.3
	TOTAL	53.4	106.8

OFFICE OF LEGISLATIVE FISCAL ANALYST

CLASS 3 RATE 4.88%  
 CLASS 4 RATE 4.88%  
 CLASS 3 RATE 4.88%  
 CLASS 8 RATE 4.88%  
 CLASS 11 RATE 4.88%  
 CLASS 12 CALC 7.06%

SERIAL 1000000  
 4-13-93  
 11:44 AM

06-Apr-93 11:44 AM

	RESULT OF RATE CHGE	BUS RELIEF @ \$4,000	HOMESTED RELIEF	AG LAND EXEMPTION	TOTAL REVENUE CHANGE	HOMESTEAD CREDIT	STATE REVENUE LOSS
6 MILLS	812,976	(46,155)	(725,013)	(109,633)	(67,824)	(14,152,239)	(15,293,940)
95 MILLS	12,872,125	(730,782)	(11,479,371)	(1,735,850)	(1,073,878)		
COUNTIES	11,113,102	(607,995)	(9,666,564)	(1,224,061)	(385,517)		
SCHOOLS	19,700,201	(903,804)	(16,396,629)	(2,046,647)	353,122		
CITIES & TOWNS	7,758,261	(527,785)	(6,151,275)	0	1,079,201		
TOTAL	52,256,666	(2,816,520)	(44,418,852)	(5,116,190)	(94,896)		

CHANGE IN REVENUE RELATIVE TO CURRENT LAW  
 ASSUMES MILLS DON'T CHANGE FROM FY93 LEVELS  
 JIM STANDAERT  
 X-5389  
 NO. PARCELS < BREAK-EVEN

BREAKEVEN HOME PRICE \$83,725  
 185,327 INCLUDES FARMSTEADS  
 90.40% OF ALL OWNER OCCUPIED HOMES

The original is stored at the Historical Society at 225 North Roberts Street, Helena, MT 59620-1201. The phone number is 444-2694.

Amendments to House Bill No. 671  
Third Reading Copy

Requested by Senator Towe  
For the Committee on Taxation

Prepared by Jeff Martin  
April 6, 1993

SENATE TAXATION

EXHIBIT NO. 3

DATE 4-13-93

HD 437

1. Title, line 5.

Following: "REVISING"

Insert: "TAXATION LAWS; PROVIDING FOR PROPERTY TAX RELIEF;  
EXEMPTING FROM PROPERTY TAXATION THE FIRST \$13,500 OR LESS  
OF MARKET VALUE OF SINGLE-FAMILY, OWNER-OCCUPIED RESIDENCES  
OF MONTANA RESIDENTS; EXEMPTING FROM PROPERTY TAXATION THE  
FIRST \$4,000 OR LESS OF MARKET VALUE OF COMMERCIAL  
IMPROVEMENTS; EXEMPTING FROM PROPERTY TAXATION 10 PERCENT OF  
THE ASSESSED VALUE OF CLASS THREE AGRICULTURAL LAND;  
REDUCING THE TAX RATE ON CLASS EIGHT PROPERTY FROM 9 PERCENT  
TO 4.88 PERCENT; INCREASING THE TAX RATE ON CLASS FOUR  
PROPERTY FROM 3.86 PERCENT TO 4.88 PERCENT; TAXING CLASS  
THREE PROPERTY AT THE RATE APPLICABLE TO CLASS FOUR  
PROPERTY; ELIMINATING CLASS ELEVEN FARMSTEAD PROPERTY BY  
COMBINING IT WITH CLASS FOUR PROPERTY; REVISING"

2. Title, line 7.

Following: "LAWS;"

Strike: "PROVIDING" through "RATE"

Insert: "REDUCING THE NUMBER OF INCOME TAX BRACKETS"

3. Title, lines 9 through 12.

Strike: "CHANGING" on line 9 through "YEARS" on line 12

Insert: "PROVIDING A HOMEOWNERS' PROPERTY TAX CREDIT AGAINST  
INDIVIDUAL INCOME TAX LIABILITY"

4. Title, line 13.

Strike: "RATE OF THE"

Following: "TAX"

Insert: "RATES;"

5. Title, lines 14 through 16.

Strike: "FOR" on line 14 through "\$25;" on line 16

6. Title, line 17.

Following: "SECTIONS"

Insert: "7-13-2527,"

Following: "13-37-218,"

Insert: "15-6-133, 15-6-134, 15-6-138, 15-6-201, 15-8-111, 15-10-  
402, 15-10-412,"

7. Title, line 19.

Strike: "15-30-137,"

Following: "15-30-142,"

Insert: "15-30-177, 15-30-241,"

Amendments to House Bill No. 688  
Third Reading Copy

Requested by Senator Towe  
For the Committee on Taxation

Prepared by Jeff Martin  
April 8, 1993

1. Title, line 4.

Strike: "INCLUDING"

Insert: "PROVIDING THAT"

2. Title, line 5.

Strike: "AS"

Insert: "IS"

Strike: "TYPE"

Insert: "DISTINCT METHOD"

Strike: "UNDERGROUND"

3. Title, line 7.

Following: "PURPOSES;"

Insert: "ESTABLISHING SEVERANCE TAX RATES FOR EXTENDED DEPTH  
AUGER MINING;"

4. Title, line 8.

Strike: "SECTION"

Insert: "SECTIONS"

Following: "15-35-102"

Insert: "AND 15-35-103"

Following: "DATE"

Insert: "AND A TERMINATION DATE"

5. Page 5, lines 18 and 19.

Following: "82-4-203." on line 18

Strike: the remainder of line 18 through "mining." on line 19

6. Page 5.

Following: line 19

Insert: "Section 2. Section 15-35-103, MCA, is amended to read:

"15-35-103. Severance tax -- rates imposed. (1) Subject to the provisions of 15-35-202 allowing a new coal production incentive tax credit, a severance tax is imposed on each ton of coal produced in the state in accordance with the following schedule:

(a) After June 30, 1988, and before July 1, 1990:

Heating quality	Surface	Underground
(Btu per pound	Mining	Mining
of coal):		

Under 7,000	17% of value	3% of value
7,000 and over	25% of value	4% of value

(b) After June 30, 1990, and before July 1, 1991:

Heating quality	Surface	Underground
(Btu per pound	Mining	Mining
of coal):		

Under 7,000	13% of value	3% of value
7,000 and over	20% of value	4% of value

(c) After June 30, 1991:

Heating quality (Btu per pound of coal):	Surface Mining	Underground Mining	<u>Extended Depth Auger Mining</u>
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Under 7,000	10% of value	3% of value	<u>7.5% of value</u>
7,000 and over	15% of value	4% of value	<u>7.5% of value</u>

(2) "Value" means the contract sales price.

(3) The formula which yields the greater amount of tax in a particular case shall be used at each point on these schedules.

(4) A person is not liable for any severance tax upon 50,000 tons of the coal he produces in a calendar year, except that if he produces more than 50,000 tons of coal in a calendar year, he will be liable for severance tax upon all coal produced in excess of the first 20,000 tons.

(5) A new coal production incentive tax credit may be claimed on certain coal as provided in 15-35-202."

Renumber: subsequent section

7. Page 5.

Following: line 21

Insert: "NEW SECTION. Section 4. Termination. [This act] terminates June 30, 1997."

Amendments to House Bill No. 437  
Third Reading Copy

For the Committee on Taxation

Prepared by Jeff Martin  
April 13, 1993

1. Page 1, line 24.

Following: "depreciation"

Insert: "or before depletion allowance, or both,"

2. Page 1, line 25.

Strike: "and without consideration for loss"

Following: "and"

Insert: "including"

# Senator Towe Income Tax Proposal -- All Households -- Calendar Year 1993

12-Apr-93

Income Bracket	Number of Households	Total Income	Current Law		Proposed Law		Current to Proposed Law		No Tax Liability		Percentage of		Effective Tax Rates		Percent of Total State Liability		Dollar Change in Liability
			Tax	Fed. Offset	Tax	Fed. Offset	Number of Gainers	Number of Losers	Current Law	Proposed Law	Gainers	Losers	Current Law	Proposed Law	Current Law	Proposed Law	
0 - 2,000	20,088	23,447,880	19,232	19,232	0	0	648	0	15,228	20,088	3.23%	0.00%	0.08%	0.00%	0.01%	0.00%	(7)
2,000 - 4,000	21,546	64,597,176	354,476	354,476	0	0	15,228	0	5,346	21,546	70.68%	0.00%	0.55%	0.00%	0.12%	0.00%	(16)
4,000 - 6,000	18,468	97,868,580	790,733	790,733	0	0	13,284	0	5,022	18,468	71.93%	0.00%	0.86%	0.00%	0.25%	0.00%	(45)
6,000 - 8,000	17,010	118,638,918	1,243,131	1,243,131	340,539	340,539	11,988	0	4,999	16,692	70.48%	0.00%	1.05%	0.29%	0.41%	0.10%	(53)
8,000 - 10,000	16,630	168,044,544	2,114,651	2,113,660	1,234,997	1,232,006	13,932	162	4,596	10,692	74.78%	0.67%	1.26%	0.73%	0.70%	0.35%	(47)
10,000 - 12,000	17,124,148	2,620,884	2,620,884	2,620,884	1,943,820	1,943,820	8,572	5,246	2,262	1,818	73.31%	32.62%	1.47%	1.03%	0.87%	0.56%	(41)
12,000 - 14,000	14,236	185,140,662	3,106,162	3,086,178	2,658,401	2,623,383	7,228	5,426	1,332	5,190	50.69%	40.08%	1.67%	1.42%	1.03%	0.75%	(21)
14,000 - 16,000	14,056	210,896,380	4,018,765	3,986,730	3,472,382	3,422,010	7,408	5,480	1,168	4,612	52.70%	38.99%	1.88%	1.62%	1.23%	0.98%	(23)
16,000 - 18,000	13,088	222,084,204	4,634,040	4,573,288	4,181,859	4,021,526	7,002	4,920	1,166	3,688	53.50%	37.59%	2.06%	1.81%	1.54%	1.18%	(39)
18,000 - 20,000	12,170	229,977,114	5,173,542	5,081,126	5,014,315	4,864,247	6,006	5,480	684	2,810	49.35%	45.03%	2.21%	2.12%	1.72%	1.42%	(33)
20,000 - 25,000	26,368	593,473,538	15,470,682	15,116,773	15,254,533	14,720,589	15,122	9,820	1,326	1,808	57.25%	37.82%	2.55%	2.48%	5.14%	4.31%	(8)
25,000 - 30,000	22,800	674,388,966	18,125,785	17,457,590	19,316,734	18,345,059	10,664	10,958	1,178	1,050	46.77%	48.06%	2.80%	2.84%	6.02%	5.46%	(52)
30,000 - 35,000	18,468	594,872,990	21,311,526	20,555,122	23,245,671	21,256,877	5,342	10,144	404	184	33.62%	63.84%	3.03%	3.25%	6.48%	6.01%	(54)
35,000 - 40,000	14,388	609,325,472	22,467,884	20,555,122	25,129,586	22,755,329	4,480	9,624	294	242	30.97%	68.86%	3.47%	3.88%	7.10%	6.82%	(11)
40,000 - 50,000	11,559	548,057,225	21,385,542	18,599,819	24,117,733	21,246,616	3,128	8,184	247	162	27.06%	70.80%	3.87%	3.88%	7.10%	6.82%	(26)
50,000 - 55,000	9,300	487,935,610	19,726,672	16,485,426	22,862,586	18,941,265	2,026	7,184	90	162	21.78%	77.25%	3.38%	3.46%	6.55%	6.46%	(37)
55,000 - 60,000	6,146	352,685,907	14,444,387	11,698,520	17,620,899	14,132,300	1,045	5,086	15	22	17.00%	82.75%	3.32%	4.01%	4.80%	4.98%	(51)
60,000 - 65,000	5,178	322,605,008	13,681,746	10,674,804	16,890,617	13,342,809	615	4,548	15	0	11.88%	87.83%	3.37%	4.14%	4.54%	4.78%	(62)
65,000 - 70,000	3,508	236,487,873	10,265,345	8,032,187	13,277,878	10,307,733	257	3,208	43	44	7.33%	91.45%	3.40%	4.26%	3.41%	3.75%	(83)
70,000 - 75,000	2,516	182,085,246	8,192,697	6,458,406	11,020,054	8,589,046	160	2,356	0	0	6.38%	93.64%	3.55%	4.72%	2.72%	3.12%	(122)
75,000 - 80,000	1,862	142,952,442	6,471,111	5,070,681	8,221,959	7,162,005	51	1,811	0	0	7.33%	91.45%	3.55%	4.72%	2.72%	3.12%	(122)
80,000 - 90,000	2,496	210,822,610	5,788,614	7,601,036	9,221,959	11,034,072	95	2,398	3	0	2.74%	97.26%	3.57%	4.99%	2.15%	2.61%	(147)
90,000 - 100,000	1,579	146,339,708	7,216,387	5,620,890	10,803,612	8,350,595	28	1,027	1	1	1.77%	96.16%	3.76%	5.23%	2.40%	3.05%	(247)
100,000 - 110,000	1,045	109,524,438	5,516,416	4,187,386	8,147,568	6,153,380	17	1,027	0	0	1.53%	98.28%	3.82%	5.62%	2.30%	2.93%	(251)
110,000 - 120,000	765	87,762,390	4,462,671	3,237,961	6,574,921	4,910,950	14	751	0	0	1.53%	98.17%	3.80%	5.59%	1.48%	1.86%	(271)
120,000 - 130,000	613	76,534,589	3,954,002	2,947,661	5,716,456	4,262,368	8	605	0	0	1.31%	98.69%	3.85%	5.57%	1.31%	1.62%	(282)
130,000 - 140,000	449	60,543,348	3,274,559	2,404,633	4,606,912	3,038,400	5	444	0	0	1.11%	98.89%	3.97%	5.59%	1.09%	1.30%	(295)
140,000 - 150,000	366	52,931,376	2,943,888	2,208,194	4,051,300	3,038,400	9	357	0	0	2.46%	97.54%	4.17%	5.74%	0.98%	1.15%	(302)
150,000 - & Above	2,526	795,647,268	48,882,946	35,724,031	61,358,320	44,210,746	58	2,468	0	0	2.90%	97.70%	4.48%	5.63%	16.23%	17.35%	(453)
TOTALS	313,224	8,319,533,014	301,165,555	255,956,271	353,697,215	294,111,794	141,174	120,887	51,163	42,814	45.07%	38.59%	3.08%	3.54%	100.00%	100.00%	158

Decile Group	Number of Households	Total Income	Current Law		Proposed Law		Current to Proposed Law		No Tax Liability		Percentage of		Effective Tax Rates		Percent of Total State Liability		Dollar Change in Liability
			Tax	Fed. Offset	Tax	Fed. Offset	Number of Gainers	Number of Losers	Current Law	Proposed Law	Gainers	Losers	Current Law	Proposed Law	Current Law	Proposed Law	
1	31,590	52,974,162	164,224	164,224	0	0	9,072	0	22,518	17,820	28.72%	0.00%	0.31%	0.00%	0.05%	0.00%	(9)
2	30,942	142,008,876	1,173,220	1,173,220	6,266	6,266	22,194	0	8,748	30,294	71.73%	0.00%	0.83%	0.00%	0.39%	0.00%	(46)
3	31,428	253,979,388	2,952,720	2,952,720	1,474,036	1,474,036	22,356	162	8,910	18,468	71.13%	0.52%	1.16%	0.58%	0.93%	0.42%	(37)
4	31,386	368,274,730	5,857,429	5,825,453	4,616,375	4,559,310	16,976	12,402	3,676	13,254	54.09%	34.19%	1.58%	1.23%	1.58%	1.23%	(40)
5	31,308	505,573,422	10,175,881	10,051,816	9,083,762	8,886,406	16,976	12,402	2,696	9,424	51.78%	38.61%	1.99%	1.76%	3.38%	2.57%	(39)
6	31,376	668,710,916	16,669,765	16,325,027	16,241,402	15,711,084	17,288	12,240	1,850	1,570	55.09%	38.01%	2.44%	2.25%	5.54%	4.59%	(14)
7	31,444	866,668,314	25,576,234	24,500,814	21,322,786	20,808,284	14,890	15,252	1,262	854	47.35%	46.53%	2.83%	2.86%	8.49%	7.72%	(55)
8	31,256	1,115,632,074	35,612,249	35,612,249	27,198,293	26,817,794	10,748	19,670	836	596	42.19%	62.83%	3.19%	3.45%	12.79%	11.59%	(118)
9	31,348	1,459,458,992	49,805,101	49,805,101	33,542,651	33,542,651	8,695	22,081	572	493	34.39%	70.44%	3.41%	3.82%	18.68%	17.97%	(22)
10	31,146	2,865,052,130	143,823,703	109,500,489	189,211,643	143,432,261	2,743	28,310	93	121	8.31%	90.89%	3.80%	4.97%	47.6%	53.50%	(1,457)
10A	10,603	610,569,511	25,180,709	20,334,987	40,869,438	31,647,936	1,786	8,772	45	22	16.84%	82.73%	3.33%	4.01%	8.55%	8.65%	(510)
10B	10,216	702,762,414	30,827,143	24,281,253	40,499,438	31,647,936	718	9,455	43	48	7.03%	92.55%	3.46%	4.50%	10.24%	11.45%	(947)
10C	10,327	1,571,780,205	87,805,851	64,914,249	118,111,681	87,287,808	239	10,063	5	51	2.31%	97.64%	4.13%	5.85%	23.16%	23.39%	(2,835)
TOTAL	313,224	8,319,533,014	301,165,557	255,956,270	353,697,214	294,111,793	141,174	120,887	51,163	42,814	45.07%	38.59%	3.08%	3.54%	100.00%	100.00%	158



# Senator Towe Income Tax Proposal -- Single Filers -- Calendar Year 1993

Income Bracket	Number of Households	Total Income	Current Law		Proposed Law		Current to Proposed Law		No Tax Liability		Percentage of		Effective Tax Rates		Percent of Total State Liability	
			Tax	Fed. Offset	Tax	Fed. Offset	Gainers	Losers	Current Law	Proposed Law	Gainers	Losers	Current Law	Proposed Law	Current Law	Proposed Law
0 - 2,000	17,820	21,031,326	13,435	13,435	0	0	486	0	13,122	17,820	2,73%	0.00%	0.06%	0.00%	0.02%	0.00%
2,000 - 4,000	17,658	52,053,030	329,613	329,613	0	0	14,256	0	2,754	17,658	80.73%	0.00%	0.63%	0.00%	0.50%	0.00%
4,000 - 6,000	14,580	72,053,358	721,653	721,653	0	0	11,502	0	2,916	14,580	78.89%	0.00%	1.00%	0.00%	1.31%	0.00%
6,000 - 8,000	11,016	77,302,836	1,066,233	1,066,233	340,539	340,539	9,072	0	1,782	4,698	62.33%	0.00%	1.38%	0.44%	1.93%	0.54%
8,000 - 10,000	10,368	93,268,584	1,582,567	1,582,567	1,234,997	1,234,997	2,262	162	810	2,430	79.69%	1.56%	1.70%	1.32%	2.87%	1.86%
10,000 - 12,000	9,164	100,614,730	1,895,937	1,895,937	1,910,538	1,886,845	3,232	5,246	444	1,336	35.27%	57.25%	1.87%	1.88%	3.43%	3.04%
12,000 - 14,000	7,420	95,880,432	2,060,635	2,060,635	2,401,637	2,389,261	1,532	5,606	606	324	20.65%	75.55%	2.14%	3.07%	3.73%	3.62%
14,000 - 16,000	6,244	93,453,242	2,455,735	2,455,735	2,861,810	2,823,150	882	5,120	160	120	14.13%	82.00%	2.61%	3.07%	4.45%	4.59%
16,000 - 18,000	4,962	83,895,316	2,420,400	2,420,400	2,897,545	2,873,150	320	4,400	242	162	6.43%	88.67%	2.64%	3.37%	4.28%	4.67%
18,000 - 20,000	5,244	98,996,964	3,072,463	3,072,463	3,594,097	3,478,251	362	4,680	242	324	6.90%	89.24%	3.04%	3.51%	5.57%	5.71%
20,000 - 25,000	8,764	196,727,380	6,950,440	6,950,440	7,299,041	7,107,715	2,360	5,640	444	324	28.59%	66.61%	3.65%	4.26%	12.59%	12.70%
25,000 - 30,000	5,846	159,936,414	6,170,345	6,170,345	6,068,886	5,161,685	1,762	3,884	84	162	18.76%	75.48%	3.41%	4.04%	11.18%	11.80%
30,000 - 35,000	3,982	128,213,950	5,072,559	5,072,559	4,356,040	3,664,764	748	3,006	228	184	16.34%	78.07%	3.64%	4.00%	9.19%	9.67%
35,000 - 40,000	2,424	88,719,992	3,710,592	3,710,592	3,326,334	2,818,621	396	1,844	184	162	15.42%	82.09%	3.85%	4.50%	5.05%	5.29%
40,000 - 45,000	1,474	62,590,352	2,767,470	2,767,470	2,052,177	1,691,482	242	1,210	0	0	9.55%	90.45%	3.87%	4.61%	3.10%	3.26%
45,000 - 50,000	776	36,656,444	1,710,021	1,710,021	1,191,576	945,776	74	701	0	0	8.52%	91.48%	3.89%	4.68%	3.07%	3.50%
50,000 - 55,000	726	28,020,259	1,912,916	1,912,916	911,262	727,643	30	322	0	0	0.00%	96.04%	4.56%	5.37%	1.30%	1.45%
55,000 - 60,000	352	20,225,517	987,665	987,665	883,550	620,951	0	255	0	0	12.0%	88.80%	4.84%	5.08%	1.07%	1.26%
60,000 - 65,000	255	15,915,405	776,024	776,024	790,209	450,212	8	194	0	0	6.73%	93.27%	4.82%	5.60%	0.80%	0.89%
65,000 - 70,000	202	13,627,910	742,990	742,990	643,230	450,212	2	165	0	0	4.17%	94.96%	4.77%	5.69%	1.07%	1.30%
70,000 - 75,000	167	12,185,033	588,695	588,695	561,627	450,212	6	87	0	0	5.40%	95.60%	4.18%	5.65%	1.07%	1.30%
75,000 - 80,000	104	8,038,073	439,894	439,894	561,627	450,212	31	178	1	0	6.38%	93.62%	4.13%	5.40%	0.63%	0.62%
80,000 - 85,000	210	17,874,522	875,857	875,857	1,140,444	874,806	6	113	0	0	3.70%	96.30%	4.15%	5.47%	0.63%	0.79%
85,000 - 90,000	119	9,424,956	582,312	582,312	659,427	536,606	4	52	0	0	4.00%	96.00%	4.23%	5.49%	0.49%	0.60%
90,000 - 100,000	91	6,141,811	504,813	504,813	468,622	385,915	2	46	0	0	0.00%	94.98%	4.26%	5.30%	0.49%	0.60%
100,000 - 110,000	47	5,313,821	295,021	295,021	468,622	385,915	3	44	0	0	0.00%	94.98%	4.26%	5.30%	0.49%	0.60%
110,000 - 120,000	54	6,144,153	373,318	373,318	468,622	385,915	2	46	0	0	0.00%	94.98%	4.26%	5.30%	0.49%	0.60%
120,000 - 130,000	46	8,465,579	347,704	347,704	468,622	385,915	2	46	0	0	0.00%	94.98%	4.26%	5.30%	0.49%	0.60%
130,000 - 140,000	34	4,950,355	288,986	288,986	468,622	385,915	2	46	0	0	0.00%	94.98%	4.26%	5.30%	0.49%	0.60%
140,000 - 150,000	259	77,253,501	4,552,084	4,552,084	5,662,775	4,096,138	13	246	25	2	42.76%	33.66%	2.91%	3.25%	100.00%	100.00%
TOTALS	130,409	1,709,696,275	55,198,881	49,687,734	62,934,402	55,607,039	55,768	43,896	24,085	60,100	42.76%	33.66%	2.91%	3.25%	100.00%	100.00%

Decile Group	Number of Households	Total Income	Current Law		Proposed Law		Current to Proposed Law		No Tax Liability		Percentage of		Effective Tax Rates		Percent of Total State Liability	
			Tax	Fed. Offset	Tax	Fed. Offset	Gainers	Losers	Current Law	Proposed Law	Gainers	Losers	Current Law	Proposed Law	Current Law	Proposed Law
1	27,702	46,280,322	152,881	152,881	0	0	8,586	0	14,580	27,702	30.99%	0.00%	0.33%	0.00%	0.28%	0.00%
2	23,976	108,910,980	1,054,536	1,054,536	6,266	6,266	19,116	0	4,374	23,976	79.73%	0.00%	0.97%	0.01%	1.91%	0.00%
3	19,118	154,126,880	2,384,619	2,384,619	1,474,036	1,474,036	15,390	162	2,430	6,156	80.51%	0.86%	1.55%	0.95%	4.33%	2.34%
4	17,032	193,893,864	4,031,514	4,031,514	4,338,871	4,284,249	5,210	10,682	1,010	1,680	30.59%	68.07%	2.08%	2.14%	7.30%	6.89%
5	12,966	208,607,518	5,889,262	5,889,262	6,954,432	6,798,652	1,282	11,160	442	646	28.89%	86.07%	2.78%	3.25%	10.67%	11.05%
6	11,248	237,635,104	7,912,985	7,912,985	9,150,887	8,844,657	2,282	8,080	646	646	20.29%	71.83%	3.35%	3.72%	14.34%	14.54%
7	8,208	225,101,886	8,707,915	8,707,915	10,318,816	9,741,719	2,338	5,618	146	0	18.67%	68.45%	3.62%	4.23%	15.76%	16.40%
8	5,420	189,555,054	7,696,026	7,696,026	9,109,734	7,741,919	1,012	4,018	390	324	14.84%	74.13%	3.50%	4.08%	13.94%	14.47%
9	2,642	121,629,339	5,718,384	5,718,384	6,742,935	6,536,055	382	2,228	15	0	7.62%	84.33%	3.98%	4.63%	10.39%	10.71%
10	2,099	217,955,608	11,650,749	11,650,749	14,838,425	11,302,468	160	1,938	32	0	12.26%	86.64%	4.10%	4.89%	21.31%	23.58%
10A	614	35,132,424	1,635,863	1,635,863	2,010,821	1,575,589	82	532	0	0	2.67%	97.33%	4.19%	5.21%	3.84%	4.22%
10B	800	41,560,755	2,122,184	2,122,184	2,690,735	2,166,632	16	584	1	0	7.01%	92.85%	4.17%	5.25%	12.50%	18.15%
10C	885	141,252,429	7,892,702	7,892,702	10,166,869	7,560,265	52	822	31	0	0.00%	94.98%	4.26%	5.30%	0.49%	0.60%
TOTAL	130,409	1,709,696,275	55,198,881	49,687,734	62,934,402	55,607,039	55,768	43,896	24,085	60,100	42.76%	33.66%	2.91%	3.25%	100.00%	100.00%

# Senator Towe Income Tax Proposal - Head of Household - Calendar Year 1993

Income Bracket		Current Law		Proposed Law		Current to Proposed Law		No Tax Liability		Percentage of		Effective Tax Rates		Percent of Total State Liability		Dollar	
Income Bracket	Number of Households	Total Income	Tax After Fed. Offset	Total Income	Tax After Fed. Offset	Number of Gainers	Number of Losers	Current Law	Proposed Law	Gainers	Losers	Current Law	Proposed Law	Current Law	Proposed Law	Change in	Avg. Liability
0 - 2,000	810	1,142,262	0	0	0	0	0	810	810	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	(4)
2,000 - 4,000	648	1,863,000	2,824	0	0	162	0	486	648	75.00%	0.00%	0.15%	0.00%	0.00%	0.00%	(20)	(20)
4,000 - 6,000	1,296	6,446,696	26,323	0	0	972	0	324	1,296	80.00%	0.00%	0.41%	0.00%	0.00%	0.00%	(65)	(65)
6,000 - 8,000	1,620	10,967,774	105,603	0	0	1,296	0	324	1,620	97.97%	0.00%	0.96%	0.00%	0.00%	0.00%	(116)	(116)
8,000 - 10,000	2,268	20,804,132	263,259	0	0	2,106	0	162	2,268	97.97%	0.00%	1.28%	0.00%	0.00%	0.00%	(141)	(141)
10,000 - 12,000	1,968	21,936,924	323,164	0	0	1,968	0	0	1,968	92.50%	3.70%	2.05%	0.21%	2.47%	1.43%	(119)	(119)
12,000 - 14,000	1,080	14,259,280	293,015	164,958	264,652	1,000	240	40	160	78.13%	18.75%	2.02%	1.16%	2.23%	1.43%	(67)	(67)
14,000 - 16,000	1,280	18,885,280	386,026	264,652	550,015	1,120	240	80	120	77.78%	16.67%	2.53%	2.24%	3.26%	4.24%	(47)	(47)
16,000 - 18,000	1,440	22,544,320	623,251	550,015	810	1,120	240	0	0	63.22%	34.76%	2.25%	2.37%	3.36%	3.72%	32	32
18,000 - 20,000	920	17,549,520	401,048	415,280	600	1,560	720	162	202	65.22%	29.48%	2.72%	2.62%	12.88%	13.84%	14	14
20,000 - 25,000	2,442	54,447,344	1,480,382	1,534,833	1,557,598	1,022	582	162	162	57.80%	42.11%	3.23%	3.25%	9.31%	14.05%	(13)	(13)
25,000 - 30,000	1,766	47,950,898	1,805,144	1,550,798	1,574,169	484	352	0	0	58.67%	41.38%	3.56%	3.86%	9.22%	9.32%	(24)	(24)
30,000 - 35,000	636	26,523,750	1,104,291	1,074,656	988,035	374	264	0	0	28.67%	73.33%	4.18%	4.07%	5.35%	5.74%	8	8
35,000 - 40,000	636	23,833,678	1,094,289	988,035	988,035	86	242	0	0	3.90%	4.04%	3.90%	4.04%	5.47%	5.45%	57	57
40,000 - 45,000	330	13,850,882	634,774	548,173	548,173	105	179	0	0	3.74%	3.97%	4.56%	4.81%	5.35%	5.23%	223	223
45,000 - 50,000	284	13,372,342	648,797	521,554	540,471	6	12	0	0	0.00%	0.00%	4.18%	5.44%	0.52%	1.24%	1,531	1,531
50,000 - 55,000	97	5,121,065	242,041	191,597	203,146	30	67	0	0	0.00%	0.00%	3.48%	4.34%	0.63%	1.23%	2,736	2,736
55,000 - 60,000	45	2,553,240	139,510	116,538	122,890	15	30	0	0	0.00%	0.00%	3.89%	5.21%	0.64%	0.93%	2,356	2,356
60,000 - 65,000	37	2,334,380	39,876	32,717	54,210	1	33	1	0	0.00%	0.00%	1.41%	2.33%	0.50%	0.59%	772	772
65,000 - 70,000	35	2,343,941	107,200	81,577	134,316	3	19	0	0	2.86%	94.29%	4.75%	5.42%	0.78%	0.92%	667	667
70,000 - 75,000	22	1,590,275	92,178	75,482	108,859	0	12	0	0	13.64%	86.36%	4.75%	5.42%	0.78%	0.92%	667	667
75,000 - 80,000	12	929,519	46,166	33,247	65,735	0	12	0	0	0.00%	0.00%	4.75%	5.42%	0.78%	0.92%	667	667
80,000 - 85,000	38	3,208,712	187,408	151,209	228,465	6	32	0	0	15.79%	84.21%	4.75%	5.42%	0.78%	0.92%	1,530	1,530
85,000 - 90,000	21	1,963,182	109,881	80,734	145,872	0	21	0	0	0.00%	0.00%	4.11%	5.45%	0.52%	1.26%	1,233	1,233
90,000 - 100,000	18	1,816,762	109,570	78,447	142,884	0	18	0	0	0.00%	0.00%	4.11%	5.45%	0.52%	1.26%	1,233	1,233
100,000 - 120,000	12	1,822,921	98,459	70,242	142,884	0	12	0	0	0.00%	0.00%	4.11%	5.45%	0.52%	1.26%	1,233	1,233
120,000 - 130,000	16	1,485,032	86,912	58,271	107,357	0	16	0	0	0.00%	0.00%	4.11%	5.45%	0.52%	1.26%	1,233	1,233
130,000 - 140,000	10	1,335,747	76,011	52,448	96,568	0	10	0	0	0.00%	0.00%	4.11%	5.45%	0.52%	1.26%	1,233	1,233
140,000 - 150,000	8	1,155,294	63,713	48,040	86,291	0	8	0	0	0.00%	0.00%	4.11%	5.45%	0.52%	1.26%	1,233	1,233
150,000 - & Above	52	19,676,489	1,419,446	999,453	1,655,872	3	49	0	0	5.77%	94.23%	5.08%	5.80%	11.97%	14.05%	3,236	3,236
TOTALS	20,046	365,574,091	11,866,373	10,623,359	11,569,290	13,875	3,543	2,631	2,511	69.21%	17.67%	2.91%	2.76%	100.00%	100.00%	(14)	(14)

Decile Group		Current Law		Proposed Law		Current to Proposed Law		No Tax Liability		Percentage of		Effective Tax Rates		Percent of Total State Liability		Dollar	
Decile Group	Number of Households	Total Income	Tax After Fed. Offset	Total Income	Tax After Fed. Offset	Number of Gainers	Number of Losers	Current Law	Proposed Law	Gainers	Losers	Current Law	Proposed Law	Current Law	Proposed Law	Change in	Avg. Liability
1	1,296	2,369,824	2,824	0	0	162	0	1,134	1,296	12.50%	0.00%	0.12%	0.00%	0.02%	0.00%	(2)	(2)
2	1,762	9,074,430	52,329	0	0	1,296	0	486	1,762	72.73%	0.00%	0.58%	0.00%	0.44%	0.00%	(29)	(29)
3	3,078	24,744,204	261,453	0	0	2,592	0	486	3,078	94.81%	0.00%	1.09%	0.00%	2.21%	0.00%	(85)	(85)
4	3,374	38,776,600	657,560	0	0	3,334	0	180	1,804	98.81%	20.51%	1.70%	0.45%	5.55%	1.52%	(143)	(143)
5	3,120	50,046,880	1,152,508	1,140,302	1,756,756	2,280	640	162	180	98.81%	20.51%	2.28%	1.88%	9.77%	8.30%	(61)	(61)
6	2,642	55,766,824	1,462,892	1,422,125	1,984,400	1,680	800	162	202	93.59%	30.28%	2.95%	2.67%	12.34%	13.44%	35	35
7	2,708	73,967,816	2,529,988	2,427,491	2,576,837	1,646	900	162	162	60.76%	33.23%	3.28%	3.31%	21.34%	22.27%	(36)	(36)
8	1,078	38,846,610	1,788,459	1,591,151	1,730,458	638	440	0	0	59.13%	40.82%	4.24%	4.10%	14.92%	14.96%	(17)	(17)
9	600	27,232,174	1,275,703	1,030,688	1,341,343	164	436	0	0	11.55%	88.44%	3.78%	3.95%	10.76%	11.59%	109	109
10	371	44,726,129	2,862,251	1,983,308	2,365,707	43	327	1	0	33.23%	66.67%	4.42%	4.67%	22.71%	27.87%	149	149
10A	90	5,004,485	261,130	221,432	279,031	30	60	0	0	5.03%	94.97%	3.07%	3.89%	2.20%	2.41%	199	199
10B	102	6,870,550	2,166,699	1,550,955	2,591,865	4	97	0	0	5.03%	94.97%	3.07%	3.89%	2.20%	2.41%	815	815
10C	179	32,851,714	2,162,422	1,550,955	2,591,865	9	170	0	0	5.03%	94.97%	3.07%	3.89%	2.20%	2.41%	2,439	2,439
TOTAL	20,046	365,574,091	11,866,373	10,623,358	11,569,290	13,875	3,543	2,631	2,511	69.21%	17.67%	2.91%	2.76%	100.00%	100.00%	(14)	(14)

# Senator Towe Income Tax Proposal -- Married Filing Joint -- Calendar Year 1993

Income Bracket			Current Law			Proposed Law			Current to Proposed Law			No Tax Liability			Percentage of			Effective Tax Rates			Percent of Total State Liability		
Income Bracket	Number of Households	Total Income	Tax	Fed. Offset	Tax After	Tax	Fed. Offset	Tax After	Number of Gainers	Number of Losers	No Change	Current Law	Proposed Law	Current Law	Gainers	Losers	No Change	Current Law	Proposed Law	Current Law	Proposed Law	Current Law	Proposed Law
0 - 2,000	1,296	1,120,554	5,797	5,797	0	0	0	0	162	0	1,134	1,134	1,296	0	12.50%	0.00%	0.00%	0.52%	0.00%	0.00%	0.01%	0.00%	
2,000 - 4,000	2,430	8,143,952	6,006	6,006	0	0	0	0	324	0	2,106	1,944	2,430	0	13.33%	0.00%	0.00%	0.07%	0.00%	0.00%	0.01%	0.00%	
4,000 - 6,000	2,106	10,636,504	4,139	4,139	0	0	0	0	324	0	1,782	2,106	2,106	0	15.38%	0.00%	0.00%	0.04%	0.00%	0.00%	0.01%	0.00%	
6,000 - 8,000	4,050	28,115,586	55,778	55,778	0	0	0	0	1,296	0	2,754	2,592	4,050	0	32.00%	0.00%	0.00%	0.20%	0.00%	0.00%	0.08%	0.00%	
8,000 - 10,000	5,346	48,723,768	212,277	212,277	0	0	0	0	3,240	0	2,106	2,592	5,346	0	60.61%	0.00%	0.00%	0.44%	0.00%	0.00%	0.31%	0.00%	
10,000 - 12,000	3,742	41,247,504	275,899	275,899	0	0	0	0	2,692	0	1,050	848	3,742	0	71.94%	0.00%	0.00%	0.67%	0.00%	0.00%	0.40%	0.00%	
12,000 - 14,000	4,218	54,774,940	478,191	478,191	0	0	0	0	3,208	40	970	930	4,218	0	76.06%	0.95%	0.06%	0.87%	0.06%	0.06%	0.69%	0.06%	
14,000 - 16,000	4,650	70,218,954	748,082	748,082	0	0	0	0	3,764	40	846	886	4,650	0	80.95%	0.86%	0.09%	1.06%	0.23%	0.23%	1.06%	0.24%	
16,000 - 18,000	4,366	74,182,968	899,166	899,166	0	0	0	0	3,442	120	804	764	4,366	0	78.84%	2.75%	0.29%	1.20%	0.36%	0.36%	1.20%	0.39%	
18,000 - 20,000	3,764	71,050,094	1,066,296	1,066,296	0	0	0	0	3,082	280	402	362	3,764	0	81.88%	7.44%	0.44%	1.48%	0.78%	0.78%	1.54%	0.81%	
20,000 - 25,000	8,002	180,188,854	3,848,464	3,789,137	0	0	0	0	6,482	1,220	200	400	8,002	0	81.00%	16.50%	0.50%	2.09%	1.54%	1.54%	5.56%	4.12%	
25,000 - 30,000	6,978	190,040,060	4,863,913	4,725,290	0	0	0	0	4,466	1,964	548	546	6,978	0	64.00%	28.15%	0.15%	2.49%	2.25%	2.25%	7.05%	6.41%	
30,000 - 35,000	35,000	166,541,352	5,458,615	5,196,381	0	0	0	0	3,302	1,648	206	206	35,000	0	64.04%	31.96%	0.04%	3.11%	2.81%	2.81%	7.86%	7.15%	
35,000 - 40,000	4,062	151,787,576	6,071,257	5,667,048	0	0	0	0	2,724	1,316	22	272	4,062	0	67.06%	32.40%	0.04%	3.73%	3.36%	3.36%	8.76%	7.99%	
40,000 - 45,000	3,772	160,011,478	6,320,551	5,804,137	0	0	0	0	2,558	1,030	184	272	3,772	0	67.82%	27.31%	0.04%	3.63%	3.34%	3.34%	9.12%	8.40%	
45,000 - 50,000	2,418	114,576,618	5,090,411	4,606,539	0	0	0	0	1,703	483	232	162	2,418	0	70.43%	19.98%	0.04%	4.02%	3.54%	3.54%	7.25%	6.48%	
50,000 - 55,000	1,362	71,450,206	3,445,752	2,864,679	0	0	0	0	838	494	30	0	1,362	0	61.53%	36.27%	0.04%	4.01%	3.88%	3.88%	4.97%	4.81%	
55,000 - 60,000	1,132	65,027,491	3,014,626	2,432,139	0	0	0	0	595	538	0	22	1,132	0	52.52%	47.48%	0.04%	3.74%	3.69%	3.69%	4.25%	4.29%	
60,000 - 65,000	65,000	57,462,777	2,941,557	2,291,938	0	0	0	0	465	457	0	0	65,000	0	50.43%	49.57%	0.04%	3.59%	4.03%	4.03%	4.25%	4.29%	
65,000 - 70,000	724	48,712,101	2,224,128	1,714,061	0	0	0	0	146	536	42	41	724	0	40.17%	74.03%	0.04%	3.52%	4.02%	4.02%	3.21%	3.65%	
70,000 - 75,000	401	28,981,403	1,506,776	1,153,152	0	0	0	0	56	345	0	4	401	0	31.97%	86.03%	0.04%	4.12%	4.79%	4.79%	2.17%	2.54%	
75,000 - 80,000	344	28,539,823	1,335,991	1,041,021	0	0	0	0	31	313	0	0	344	0	90.91%	90.99%	0.04%	3.92%	4.95%	4.95%	1.93%	2.42%	
80,000 - 90,000	458	38,660,560	1,973,180	1,480,150	0	0	0	0	7	450	1	2	458	0	1.53%	96.25%	0.04%	3.85%	5.23%	5.23%	2.85%	3.84%	
90,000 - 100,000	329	31,048,157	1,613,944	1,259,732	0	0	0	0	9	319	1	0	329	0	2.74%	96.96%	0.04%	3.95%	5.35%	5.35%	2.23%	3.14%	
100,000 - 110,000	227	23,775,286	1,350,073	1,099,939	0	0	0	0	4	222	1	1	227	0	1.76%	97.80%	0.04%	4.25%	5.71%	5.71%	1.58%	2.62%	
110,000 - 120,000	180	20,681,042	1,163,117	834,404	0	0	0	0	2	178	0	0	180	0	1.11%	98.89%	0.04%	4.03%	5.61%	5.61%	1.58%	2.52%	
120,000 - 130,000	136	16,917,849	960,928	697,820	0	0	0	0	2	132	0	0	136	0	2.94%	97.06%	0.04%	4.12%	5.69%	5.69%	1.28%	1.86%	
130,000 - 140,000	109	14,705,403	864,860	612,072	0	0	0	0	0	109	0	0	109	0	0.00%	95.83%	0.04%	4.08%	5.71%	5.71%	1.28%	1.66%	
140,000 - 150,000	96	13,894,934	847,701	622,677	0	0	0	0	4	92	0	0	96	0	0.00%	95.83%	0.04%	4.08%	5.71%	5.71%	1.22%	1.55%	
150,000 - & Above	501	166,573,104	10,617,410	7,526,890	0	0	0	0	14	587	0	4	501	0	2.33%	97.67%	0.04%	4.52%	5.69%	5.69%	15.32%	19.03%	
TOTALS	73,378	1,996,394,841	69,285,714	59,046,056					44,944	13,013	15,421	15,017	32,662	61,255	17,735	0	0	2,989	2,899		100.00%	100.00%	

Decile Group			Current Law			Proposed Law			Current to Proposed Law			No Tax Liability			Percentage of			Effective Tax Rates			Percent of Total State Liability		
Decile Group	Number of Households	Total Income	Tax	Fed. Offset	Tax After	Tax	Fed. Offset	Tax After	Gainers	Losers	No Change	Current Law	Proposed Law	Current Law	Gainers	Losers	No Change	Current Law	Proposed Law	Current Law	Proposed Law	Current Law	Proposed Law
1	1,944	2,858,328	5,797	5,797	0	0	0	0	162	0	1,782	1,782	1,944	0	8.33%	0.00%	0.00%	0.20%	0.00%	0.00%	0.01%	0.00%	
2	4,314	20,244,330	14,436	14,436	0	0	0	0	972	0	3,402	3,240	4,314	0	22.22%	0.00%	0.00%	0.07%	0.00%	0.00%	0.02%	0.00%	
3	8,282	67,407,552	234,904	234,904	0	0	0	0	3,776	0	4,536	4,374	8,282	0	45.10%	0.00%	0.00%	0.35%	0.00%	0.00%	0.24%	0.00%	
4	8,206	96,853,966	767,919	764,567	3,352	30,328	29,346	6,226	6,226	0	1,980	1,738	7,726	0	75.81%	0.00%	0.00%	0.79%	0.03%	0.03%	1.11%	0.04%	
5	10,418	168,180,954	1,900,707	1,881,283	19,424	557,166	540,849	8,206	8,206	320	1,882	1,882	7,018	0	78.71%	3.07%	0.00%	1.12%	0.32%	0.32%	2.74%	0.80%	
6	9,846	210,348,708	4,118,130	4,042,284	75,846	2,890,553	2,868,286	7,222	7,884	1,400	562	722	2,006	0	80.07%	14.22%	0.00%	1.92%	1.23%	1.23%	5.94%	4.14%	
7	9,304	255,753,306	6,771,010	6,561,512	209,498	6,200,130	5,933,650	5,446	6,072	2,662	570	546	606	0	65.25%	28.61%	0.00%	2.57%	2.32%	2.32%	9.77%	8.81%	
8	8,186	290,772,926	10,816,572	10,112,300	704,272	9,826,551	9,060,427	766	5,502	2,478	206	206	242	0	67.21%	30.27%	0.00%	3.48%	3.12%	3.12%	15.61%	14.06%	
9	6,819	311,444,611	13,324,187	11,992,286	1,331,901	12,246,135	10,914,758	1,331	4,663	1,710	446	434	440	0	68.38%	25.08%	0.00%	3.85%	3.50%	3.50%	19.22%	17.52%	
10	6,019	572,530,140	31,332,039	23,436,707	7,895,332	38,139,240	28,332,719	9,802	1,531	4,443	45	63	44	0	25.44%	73.82%	0.00%	4.08%	4.95%	4.95%	15.22%	14.57%	
10A	1,904	109,610,733	5,243,208	4,202,596	1,040,612	5,444,804	4,172,180	1,272	1,059	845	45	22	40	0	55.62%	44.38%	0.00%	3.83%	3.81%	3.81%	7.50%	7.50%	
10B	1,906	130,875,541	6,377,706	4,958,969	1,418,737	7,323,717	5,660,927	1,662	425	1,439	42	40	40	0	22.40%	75.50%	0.00%	3.79%	4.33%	4.33%	9.20%	10.48%	
10C	2,209	332,043,866	19,711,125	14,273,142	5,437,983	25,570,719	18,499,652	7,077	47	2,159	3	16	0	0	2.13%	97.74%	0.00%	4.30%	5.57%	5.57%	28.45%	36.59%	
TOTAL	73,376	1,996,394,841	69,285,711	59,046,056	10,239,655	69,892,703	57,597,786	12,294,917	44,944	13,013	15,421	15,017	32,662	61,255	17,735	0	0	0	2.96%	2.89%	2.89%	100.00%	100.00%

# Senator Towe Income Tax Proposal -- Married Filing Separate -- Calendar Year 1993

12-467-93

Income Bracket		Current Law		Proposed Law		No Tax Liability		Percentage of		Effective Tax Rates		Percent of Total State Liability		Dollar	
Income Bracket	Number of Households	Total Income	Tax	Tax After Fed Offset	Tax	Tax After Fed Offset	Current Law	Proposed Law	Current Law	Proposed Law	Current Law	Proposed Law	Current Law	Proposed Law	Change in Avg. Liability
0 - 2,000	162	153,739	0	0	0	0	162	162	0.00%	0.00%	0.00%	0.00%	0	0	(20)
2,000 - 4,000	810	2,538,054	16,033	16,033	0	0	162	810	80.00%	0.00%	0.00%	0.00%	0	0	(73)
4,000 - 6,000	496	2,532,072	36,807	36,807	0	0	0	496	0.00%	0.00%	0.00%	0.00%	0	0	(48)
6,000 - 8,000	324	2,252,772	15,518	15,518	0	0	0	324	0.00%	0.00%	0.00%	0.00%	0	0	(67)
8,000 - 10,000	646	5,448,080	56,257	56,257	0	0	162	646	50.00%	0.00%	0.00%	0.00%	0	0	(85)
10,000 - 12,000	1,206	13,324,990	126,094	126,094	0	0	496	966	50.00%	0.00%	0.00%	0.00%	0	0	(135)
12,000 - 14,000	1,568	20,425,480	274,342	274,342	0	0	40	1,008	54.50%	2.55%	0.29%	0.03%	0	0	(127)
14,000 - 16,000	1,862	28,338,504	428,914	428,914	0	0	40	1,002	52.82%	4.25%	1.51%	0.06%	0	0	(129)
16,000 - 18,000	2,320	39,481,600	686,223	686,223	0	0	40	690	51.38%	6.90%	1.72%	0.08%	0	0	(129)
18,000 - 20,000	2,242	42,340,536	633,735	633,735	0	0	40	802	57.51%	8.97%	1.46%	0.09%	0	0	(63)
20,000 - 25,000	7,160	162,109,980	3,144,271	3,096,052	2,703,248	2,703,248	0	520	65.92%	31.28%	1.90%	0.15%	0	0	(50)
25,000 - 30,000	8,210	226,461,594	5,466,384	5,331,081	5,911,138	5,701,496	0	282	41.58%	55.03%	2.35%	0.25%	0	0	54
30,000 - 35,000	8,484	276,978,352	7,871,380	7,546,870	8,076,032	8,001,887	0	40	28.09%	73.51%	2.72%	0.31%	0	0	142
35,000 - 40,000	8,766	329,531,744	10,425,278	9,828,967	12,365,523	11,522,156	0	0	21.08%	76.66%	2.96%	0.30%	0	0	219
40,000 - 45,000	8,792	372,862,750	12,725,089	11,796,041	15,268,292	14,022,978	22	0	17.77%	81.23%	3.16%	0.30%	0	0	225
45,000 - 50,000	8,082	383,461,821	13,936,313	12,452,860	18,861,130	14,961,524	15	0	15.42%	84.40%	3.25%	0.30%	0	0	335
50,000 - 55,000	7,115	373,344,077	14,125,586	11,818,340	17,044,490	14,125,586	22	162	13.86%	85.30%	3.17%	0.30%	0	0	410
55,000 - 60,000	4,616	284,879,659	10,302,586	8,360,627	12,911,039	10,241,888	0	0	8.77%	90.90%	3.16%	0.30%	0	0	645
60,000 - 65,000	2,547	246,882,446	7,190,228	5,615,588	9,708,795	7,518,388	0	0	7.73%	95.84%	3.23%	0.30%	0	0	738
65,000 - 70,000	1,926	171,813,921	4,900,449	3,832,503	6,900,640	5,370,355	0	0	6.40%	96.00%	3.27%	0.30%	0	0	969
70,000 - 75,000	1,526	139,338,555	6,005,049	4,725,584	8,346,119	6,495,962	0	0	5.14%	94.86%	3.30%	0.30%	0	0	1,216
75,000 - 80,000	1,402	108,445,027	4,649,080	3,683,144	7,568,561	5,925,434	0	0	4.25%	99.07%	3.36%	0.30%	0	0	1,606
80,000 - 90,000	1,790	151,078,816	6,752,160	5,283,144	10,268,554	7,959,057	1	0	2.85%	97.09%	3.50%	0.30%	0	0	1,965
90,000 - 100,000	1,110	105,014,413	3,551,650	2,703,175	7,446,856	4,150,165	0	0	1.73%	98.83%	3.65%	0.30%	0	0	2,472
100,000 - 120,000	709	14,389,579	3,551,650	2,703,175	5,665,361	4,150,165	0	0	1.27%	98.73%	3.63%	0.30%	0	0	2,728
120,000 - 130,000	411	59,888,695	2,538,444	2,211,485	4,429,290	3,359,821	0	0	0.49%	99.51%	3.69%	0.30%	0	0	2,918
130,000 - 140,000	282	38,016,619	1,985,764	1,476,581	3,310,310	2,469,828	0	0	0.38%	99.62%	3.77%	0.30%	0	0	3,094
140,000 - 150,000	228	32,980,793	1,763,487	1,329,182	2,858,034	1,887,421	0	0	0.28%	98.67%	3.88%	0.30%	0	0	3,171
150,000 - & Above	1,614	522,144,164	32,214,028	23,408,640	40,708,571	29,543,967	2	0	2.19%	98.27%	4.03%	0.30%	0	0	3,252
TOTALS	89,388	4,247,867,807	164,824,585	136,599,121	209,300,819	170,815,434	1,221	7,892	29.74%	67.61%	3.22%	4.02%	100.00%	100.00%	498

Decile Group		Current Law		Proposed Law		No Tax Liability		Percentage of		Effective Tax Rates		Percent of Total State Liability		Dollar	
Decile Group	Number of Households	Total Income	Tax	Tax After Fed Offset	Tax	Tax After Fed Offset	Current Law	Proposed Law	Current Law	Proposed Law	Current Law	Proposed Law	Current Law	Proposed Law	Change in Avg. Liability
1	648	1,445,688	2,722	2,722	0	0	324	648	25.00%	0.00%	0.19%	0.00%	0	0	(4)
2	810	3,379,136	51,919	51,919	0	0	0	810	0.00%	0.00%	1.37%	0.00%	0	0	(64)
3	972	7,700,823	71,775	71,775	0	0	162	972	66.67%	0.00%	0.83%	0.00%	0	0	(74)
4	2,774	33,750,480	400,436	400,436	2,208	40	526	1,974	78.60%	1.44%	1.19%	0.21%	0	0	(119)
5	4,804	78,736,080	1,233,406	1,233,406	4,404	280	120	1,984	91.67%	5.83%	1.56%	0.78%	0	0	(129)
6	7,840	164,980,280	3,175,748	3,175,748	2,208	240	40	1,040	71.20%	25.65%	1.80%	1.57%	0	0	(69)
7	11,224	311,845,306	7,567,312	7,567,312	4,834	6,112	278	282	43.07%	54.45%	2.26%	2.54%	0	0	55
8	16,572	596,657,444	17,227,932	17,227,932	3,586	12,734	242	40	21.70%	78.44%	2.89%	3.37%	0	0	199
9	21,287	999,152,868	35,941,817	31,946,567	43,212,237	38,090,586	44	162	16.33%	83.18%	3.20%	3.81%	0	0	342
10	22,657	2,049,839,653	96,748,661	78,180,578	133,004,132	101,451,508	5	0	4.68%	85.34%	3.67%	4.95%	0	0	1,538
10A	7,965	460,821,869	18,050,507	14,618,478	23,065,869	18,505,239	0	0	7.65%	91.74%	3.17%	4.02%	0	0	627
10B	7,808	523,395,568	22,058,553	17,369,035	30,163,121	23,546,425	0	0	3.50%	96.41%	3.32%	4.50%	0	0	1,065
10C	7,054	1,065,622,195	53,039,601	43,193,053	79,775,142	59,379,644	3	0	1.73%	98.27%	4.05%	5.57%	0	0	3,081
TOTAL	89,388	4,247,867,807	164,824,585	136,599,121	209,300,819	170,815,434	1,221	7,892	29.74%	67.61%	3.22%	4.02%	100.00%	100.00%	498