

MINUTES

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

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN BOB GILBERT**, on December 2, 1993, at 8:30 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. 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. Ed McCaffree

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: HJR 2, HB 29
Executive Action: None

HEARING ON HOUSE JOINT RESOLUTION 2

Opening Statement by Sponsor: REP. DAN HARRINGTON, HD 68, BUTTE, said HJR 2 is the revenue estimating measure adopted by the Revenue Oversight Committee November 10 indicating a deficit of \$19.4 million. Since November 10, the fiscal picture has changed considerably and, currently, the difference between the budget and the estimate is approximately \$2 million. The Revenue Oversight Committee is charged with informing the Legislature of the revenue estimates at the beginning of each regular and special session which is the purpose of the resolution. Terry Johnson, Legislative Fiscal Analyst's Office, was appearing before the Senate Taxation Committee and will attend executive session to offer technical assistance before the resolution is voted upon.

Proponents' Testimony: There were no proponents.

Opponents' Testimony: There were no opponents.

Questions from Committee Members and Responses: Questions will be held for executive session.

Closing by Sponsor: REP. HARRINGTON closed.

HEARING ON HOUSE BILL 29

Opening Statement by Sponsor: REP. MIKE FOSTER, HD 32, Townsend, said HB 29 is Governor Racicot's proposal which provides for tax rebates on property taxes and is part of the Governor's package of property tax bills. He emphasized HB 29 addresses only the rebate issue and not the valuation methodology. The bill provides a rebate to owners of Class 4 property for the amount of property tax increase over 10% over the 1992 tax bill resulting from the reappraisal or non-voted mill increases. The rebates will be administered at the state level and will remain in effect until the property is sold or transferred.

The huge property tax increase is due to escalating property valuation and increased mills due to school budgets. More than half of Montana taxpayers, approximately 176,000, are experiencing property tax increases greater than ten percent. Many taxes have increased by hundreds of percents and thousands of dollars.

Average Montana taxpayers find themselves in a crisis situation and wonder if they will be able to keep their homes. House bill 671, the income tax bill that was recently suspended, was designed to raise \$72 million over a two year period. By comparison, property taxes in 1993 are \$65 million greater than were paid in 1992, nearly twice as much as in HB 671.

The citizenry is counting on the Legislature to solve the problem and give them badly needed tax relief. The tax rebate is a simple solution to the problem. **REP. FOSTER** assured the members HB 29 is not "cast in stone". It will be, and should be, a bipartisan effort consisting of input and compromise between the Governor, the administration, and both parties of the Legislature.

REP. FOSTER noted the bill was to include a provision for homesteads which was inadvertently omitted during the drafting process. He said amendments would be offered to remedy that oversight. In order to address the question of inequity, minimum and maximum rebate floors and caps will be offered. He also plans to offer amendments to include commercial Class 4 property, which includes main street businesses and rental apartments up to triplexes, in the rebate proposal. He assured the committee members that he is open to suggestions for using income tax credits for subsequent years, or letting counties adjust future property tax bills accordingly.

REP. FOSTER said he is open to any idea that would exclude the out-of-state property owners from the rebate program. He said the constitutionality issue is very difficult, but he, too, felt the rebate should go Montanans. If the Legislature fails to address this difficult problem now it will create another situation with extreme consequences. The representative form of government in Montana is on trial right now.

He said HB 29 is one component of a strong property tax relief package. With additional input it will be made stronger and better. He urged the members to work together to pass the bill and help the state's taxpayers.

Informational Testimony: **Mick Robinson, Director, Department of Revenue (ROC)**, said HB 29 goes beyond the rebate recommendations of the advisory committee. Although the Governor felt significant and immediate remedial action was needed, the advisory committee felt constrained by the financing mechanism for the rebate, realizing they did not have the expertise to adequately recommend a course of action to fund the rebates.

The rebate approach was adopted because of the significant constitutional problems involved in adjusting the valuation to previous year levels. The courts recognize the 1993 values as

quite well equalized and if they were changed there would be immediate constitutional challenges. The income tax system becomes very complicated because of the various local voted levies that would have to be considered in addition to the non-voted levies.

The rebates would be issued by the state using the CAMA system, distributing after the first half taxes are paid and again when the second half taxes are paid. The rebate needs to be immediate so that taxpayers would have the rebate from the first half payment to help with the second half payment.

Mr. Robinson said the introduced bill is never what is passed in final form and said the administration is open to any ideas to make the tax refund proposition work as efficiently and well as possible. The estimated cost of HB 29 is \$36.5 million for the biennium. Consideration of a residential cap mechanism and factoring in commercial rebates should reduce the estimated cost. He submitted the information in Exhibit #1 for informational purposes.

Proponents' Testimony:

REP. BOB RANEY, HD 82, Livingston, said he supports the bill with significant changes. He agreed that government is on trial during the special session and that property tax reform must be addressed. He said he would offer proposed amendments because reappraisal costs have skyrocketed due to out-of-staters buying so much Montana property as well as school equalization increasing local costs. He noted that even without the reappraisal problem, Montanans would still be up in arms because of the school equalization situation which necessitated increasing local mill levies. He said the cost of the bill, as introduced, is too high and can only be funded by assaulting other segments of government. The main provisions in the Raney amendments are:

1. the rebates will apply only to owner occupied primary residences
2. rebatable on income taxes so it would only be available to Montana residents
3. \$400 cap
4. in effect for two years only
5. applies only to tax increases due to reappraisal.

Dennis Burr, Montana Taxpayers Association, said there are several reasons why property taxes increased so greatly. Reappraisal, school equalization, and moving from replacement costs to market value caused the highest property tax increases in the history of the state. He said the combination of factors precludes any resolution of the problem but limiting the increase. Even if the increase is limited to 10%, it still represents a significant tax increase.

He said the rebate is one method of returning money to taxpayers; however, another would be to reduce the property tax bill. The state could make the money up to local governments. Although issuing new tax bills would cause extra work, it could be done. It would keep the property tax bills and the monthly mortgage payments down rather than receiving a rebate at the end of the year. He said there are legal implications in establishing an ongoing rebate based on 1993 values. He said the rebate seems to be the only way to solve the problem this year. If the increase is limited to 10%, it will still represent the third highest tax increase in history.

Wayne Hirst, Tax Accountant, Libby, said he supports the bill with Rep. Raney's amendments. He agreed that the people need to see immediate action taken. Bipartisan cooperation and a quick and affordable solution to the problem will help recapture the trust of the people.

John Franklin, President, First United Bank of Sidney, said although the train is on the right track, it has not yet reached the station. He submitted a copy of his tax bill on his personal residence (Exhibit #3). The taxes increased 70% on 25 acres of gravel. He also reviewed Exhibit #4, an analysis of the tax status of the Sidney Holly Sugar Corporation. He noted Holly Sugar pays farmers to plant sugar beets and asked the Committee to add commercial agriculture to the bill if agricultural homesteads are included.

Alec Hanson, Montana League of Cities and Towns (MLCT), presented testimony in support of the bill (Exhibit #5).

John Tometich, Edward D. Jones Co., Sidney, said he supports the bill in principle but would ask for amendments to include rebates for commercial property and rural homesteads. Of the surrounding states, those with the most viable economies are those that have made the largest efforts to accommodate business. In turn, employment increases, more jobs are created, and there is a direct correlation between the help offered businesses and the increased tax revenues in the those states. A business that leaves Montana because of high taxes is of no benefit to the state at all. He asked the Committee to include businesses in the rebate program, even if the rebates are capped. It is important to send a strong positive message to businesses in the state.

Heidi Rogers, Personnel Director, Holly Sugar, Sidney, said she was formerly employed by the state of Wyoming. She said the inquiries from businesses wanting to locate were numerous because of the lower taxes and costs of doing business. The majority of businesses in Montana and Wyoming are "ma and pa" operations with ten or fewer employees. Those businesses are the first to go when economic times get tough and taxes increase with a resultant loss of revenue to the state.

Property taxes increased \$700 - \$1200 in Sidney this year. Many Holly Sugar employees in Sidney are single parents and they are having a hard time covering the tax increase. If the business were to close, there would be no way they could pay their taxes at all. She said the employees are scared and worried that their employer will be taxed out of business.

Dalph Harris, President, Sidney Millwork, said he employees 52 full time employees and many part time. A great deal of his business is done out-of-state from Albuquerque to Minneapolis to Washington. He is contacted continually by South Dakota, Wyoming, and other states trying to lure him and his business to their state. He said the Rapid City offer would benefit his business by \$100,000 in saved labor, property, and tax costs if he were to relocate. The workers' compensation rates, transportation and property tax savings tempt him to move his business to Wyoming, but he does not want to leave Montana. He noted property taxes and right to work laws are two major reasons businesses are not locating in Montana. He said it is critical to include corporate tax relief in the property tax relief package. It is time to give businesses a fair shake.

Dick Sampson, Helena and Swan Lake, said he has no quarrel with the 10% increase in taxes on his Helena property. He expressed support for Rep. Foster's bill and the Governor's attempt to resolve the reappraisal crisis. He has been a property owner at Swan lake for over ten years. He cannot vote there and does not live there year round. His taxes increased 82% this year. He said several extremely large and expensive pieces of property that had been bankrupt have been redeemed are back on the tax rolls in that area. The people that own those properties use the county services. He felt he was being penalized because he uses no county or school services. He urged the Committee to extend the rebate to recreational properties.

Stan Frasier, Helena, said HB 29 is a temporary solution to a very large problem. He said the value of a home has no bearing on the ability to pay rapidly increasing taxes. Retired people on fixed incomes who bought their houses 40 years ago are being hit very hard by increasing inflation and school taxes. The property tax increases are forcing them to give up their homes. He said taxes are not logically structured, there being no relationship between where the tax dollars come from and where they go. People are mad about their taxes, perhaps more at the federal government than the state; however, the state is where they can take some action. Increases ranging from 35% to 300% are just too high and too much for people to pay.

David Owen, Montana Chamber of Commerce, said the Legislature is facing a horrendous problem and offered his support. He asked the Committee to include business and commercial interests in whatever solution is found

Opponents' Testimony:

Linda Stoll-Anderson, Chairman, Lewis and Clark County Commissioners, and representing the Montana County Commissioners Association, said commissioners had met with the Governor and presented their concerns. She expressed appreciation to Mr. Robinson for his response to those concerns. The fact that the Department of Revenue will administer the rebates is a great relief to the counties. She said the biggest concern remaining is where the money will come from to pay for the rebates. In Lewis and Clark County over the past three years there has been a shift of 50 mills from income taxes to property taxes. The Commissioners lowered the mill levy by 9% by cutting county department budgets by \$1.6 million in 1993 in an attempt to offset the large reappraisal increases. She suggested broadening the low-income and elderly homeowner and renter tax exemption to address those who cannot afford to pay the tax increase.

Eric Feaver, Montana Education Association, said the education community is as desperate as anyone to find a solution to the property tax problems and income tax problems in the state in the absence of a sales tax. He offered the assistance of the MEA in trying to reach a solution that will reestablish the credibility of the Legislature with the people. He said that would mean working with the Governor and he wished the Committee his best in that endeavor. If rebates are the final solution, he hoped they would be based on the capacity to pay and apply to primary residences only which is fair and equitable. School taxes go up in direct relation to the state's decreasing funding of schools. The tax burden is shifted directly to the local taxpayer. The only local tax is a property tax. In April, the Legislature established a new school funding formula and underfunded it by \$30 million dictating local school districts to make up the difference. The House Education Committee is now considering another \$25 million cut in state school funding which, once again, could become the obligation of the local property taxpayer. In one fiscal year, the Legislature encumbered local property taxpayers with a \$55 million deficit created by the state's failure to fund schools.

Tom Hopgood, Montana Association of Realtors, said the official position of the Association is that the existing tax structure of the state of Montana inhibits rather than encourages the economic development of the state. New businesses are discouraged from locating in Montana and existing businesses are discouraged from expanding due to disproportionately high property taxes. The Association supports an equitably balanced tax structure in Montana and a general reduction in spending to balance the state's spending on services with revenues. The decision to oppose the bill was reached with great deliberation and soul searching. The Association believes the solution to the property tax problem does not lie with rebates. Taking pending Supreme Court decisions into consideration, it appears the state is headed toward catastrophe.

Al Littler, President, Montana Association of Realtors, Billings, said the realtors met in Helena last week and heard presentations on all the property tax proposals from the Governor, sponsors of the various bills, and other interested parties. He said they are aware of the complexity of the problem and appreciate the difficulty the Legislature faces in reaching a solution. The rebate issue is one segment of the whole problem and the main concern is what source will be tapped to fund the rebates. He urged the Committee not to focus all its attention on the rebate issue, but to consider all facets of the problem equally.

Ernie Dutton, Legislative Chairman, Montana Association of Realtors, Billings, said it hard to oppose property tax relief, but his opposition is based on a matter of equity. He referred the Committee to the data in Exhibit #6 comparing effective tax rates in 1992 and 1993. Fair share rebates should be given to the taxpayers in an equitable fashion based on the reappraisal cycle.

REP. BOB REAM, HD 54, Missoula, said he is reluctant to oppose the rebate program. He defended the reappraisal process as having been conducted fairly and objectively. He noted that new properties require new services but, at the same time, they also provide a new tax base. Those existing residential properties that received greatly increased valuations will not get a reduction in mill levies, yet they are not consuming any new services at all. Property taxes are very complex and a rebate is a "knee-jerk" reaction. This is a shift of \$37 million from the general fund to the rebate and is a continuing debt to the general fund, not a one-time cost. All taxing entities should share in the funding, not just the state general fund.

Dave Anderson, Chairman, Jefferson County Commissioners, said there is no equity in the reassessment process. He said three comparable houses within half a mile of each other in the same subdivision on an acre of land had differing market value increases of 15.6%, 27%, and 46%. He suggested rather than rebating the money, it should be allocated to the Revenue Department to use to establish an equitable assessment method. He reminded the Committee that several counties were adversely affected by the Bonneville Power Administration beneficial use tax appeal and decision.

Informational Testimony: REP. ALVIN ELLIS, HD 84, Red Lodge, said he wanted to correct some misinformation presented to the Committee earlier in the meeting. Mr. Feaver was correct when he said the passage of HB 667 represented a \$31 million cost shift to county property taxes. He said two further actions contemplated by the Legislature would create another \$26 million obligation for property taxes. The truth is just the opposite. One action is to reduce the reserve. Reserves are funded by the general fund budget and when they are reduced, some are state monies and some are district levy monies. It depends on each district what the district share will be and who will get the

benefit. It does not decrease the amount of money schools will spend, it only reduces the reserves and money will have to be reappropriated in next year's budget. Currently, there are approximately \$54 million in reserves. That level should be reduced by slightly over half. About \$14 million will be state costs, about \$11 million will allocate to local districts. The Education Committee is also contemplating a reduction in the schedules of 2.8%. That represents a reduction in entitlements. Educational funding is very complex; however, there will still be a savings for local districts close to \$2 million.

Questions From Committee Members and Responses:

REP. ELLIOTT noted there was no fiscal note with the bill and asked Director Robinson a series of questions regarding fiscal information.

Mick Robinson, Director, Department of Revenue, (DOR), said DOR did not get the request for the fiscal note, but he believed the total cost would be \$35.2 million which includes both the rebate and administrative costs.

REP. ELLIOTT said it took the Legislature 90 days to pass HB 667, the school equalization bill. He asked is if there was any assurance that HB 29, enacted in a little over two weeks, stood any better chance of being flawed than HB 667.

REP. FOSTER said no one anticipated the enormity of the impact of HB 677 on the state. At this point, no one whose taxes are insurmountable and who is facing loss of their home cares particularly whether it was caused by school equalization or a rich new out-of-state neighbor. This is a very serious matter and the Legislature has an obligation to help the people of Montana. HB 29 address the short-term problem, other bills will address the long term system readjustments.

REP. ELLIOTT asked Mr. Franklin for comparison figures between the 400 employees at Holly Sugar in Sidney and other Holly Sugar plants in California and Texas (as listed in Exhibit #4).

Mr. Franklin said he would gather the requested information.

REP. DOLEZAL, referring to the decline curve on rebate payments in Exhibit #1, said it appeared to him that the rebates would start at \$19 million and decline gradually over a 50 year period. He asked about the rationale of encumbering the state for 50 years.

Mr. Robinson replied said the decline curve is an estimate of the expected turnover of property in the state. The rebate will continue while the present property owner still maintains that particular residence or property.

REP. DOLEZAL asked if the rebate could be expected to continue for 50 years.

Mr. Robinson said it could; however, everyone expects total tax reform to occur sometime in the future. But it will continue until reform changes it.

REP. DOLEZAL asked about the advisory committee's view on rebate costs.

Mr. Robinson said the advisory committee felt they did not have the expertise to determine a funding mechanism and they were reluctant to suggest a relief mechanism unless they also proposed a method of funding it.

REP. DOLEZAL asked if DOR feels it is fiscally responsible to offer \$36 million in property tax relief at a time when the state is facing such large general fund cuts.

Mr. Robinson said the Governor's position is that the impact of the tax increases on taxpayers around the state must be addressed at this time. Not addressing a relief mechanism is a failure to respond to the needs of the taxpayers. The dollars that would be used to finance the tax relief are not all general fund dollars.

REP. NELSON said he represents a very urban area comprised of many triplexes, and four and eight unit complexes. He asked where the cut off is in terms of multi-unit dwellings.

Mr. Robinson replied anything above a duplex is considered to be commercial in the residential section of the bill.

REP. NELSON asked what help, if any, can be offered to renters who have seen their rents increase because of their landlords' increased taxes.

Mr. Robinson said the advisory council was also concerned about renters. The only way to help them would be to offer a rebate in the commercial section and hope the relief the owners receive will be passed on to the renters.

REP. BOHLINGER said he supports the concept of providing some compensation for excess taxes. He asked the sponsor if he would support a rebate cap and include a commercial rebate of some sort.

REP. FOSTER said he strongly favors both ideas.

REP. BOHLINGER asked if the bill could be amended to credit the rebate to the taxpayer's income tax obligation rather than issuing a cash rebate.

REP. FOSTER said he was looking seriously at both options. He said the taxpayers should quickly receive a rebate the first year, but another option could be utilized for the following years.

REP. BOHLINGER expressed concern about young families buying new homes and the effect of the tax increase at that time.

REP. FOSTER said the beauty of the acquisition approach is that the increase can be planned for when the purchase of the home is being contemplated. There are dangers in looking only at the income based scenario.

REP. BOHLINGER asked Mr. Robinson to explain the funding mechanism of the rebate program. He said taking \$6.8 million from the cultural trust concerns him a great deal.

Mr. Robinson replied that the cultural trust monies would be used to fund the rebates. In order to use the cultural trust monies, a percentage of the coal trust revenue would be adjusted to provide monies to continue the cultural trust activities even though the trust itself would no longer exist.

REP. GILBERT said HB 45, the funding bill, will be heard in committee January 6. He said the funding mechanism and methodology would be clearly covered at that hearing.

REP. HARPER asked if this bill would be fair to income taxpayers who must fund the rebates when they compare their situation to those people in the Flathead area who would receive a second rebate on a vacation home.

REP. FOSTER said the problem of recreational property does not apply just to wealthy out-of-staters. Many many Montanans own pieces of recreational property and they contribute to the Montana economy daily. They are also entitled to relief.

REP. HARPER asked Mr. Robinson to explain how DOR will be able to handle all the administrative costs without cost to local counties.

Mr. Robinson said the administrative costs can be handled more cheaply at the state level. The counties would be asked for delinquent taxpayer information, but all other information and costs would be the responsibility of DOR.

REP. HARPER asked about the costs of including commercial property rebates in the bill.

Mr. Robinson said it could be done but a cap would have to be imposed on both residential and commercial property if the rebates are to stay within the \$19.2 million estimated cost.

REP. HARPER expressed concern about the Legislature taking money from taxpayers with one hand and giving it back with the other. The impression that sort of action gives the public of the legislative process is questionable.

Mr. Robinson said it is imperative that the Legislature and the administration react quickly to the problem of reappraisal increases of \$65 million. Perhaps it was a mistake to do the reappraisals in the first place, but it would be a bigger mistake not to react to the taxpayers concerns and do nothing to try to remedy the situation. The responsible thing to do is to respond to the taxpayers problems as quickly and as satisfactorily as possible.

REP. FELAND wondered what good a \$400 rebate would be to a business that had a \$10,000 property tax increase.

REP. FOSTER replied it is obvious that there is not enough money to take care of every problem, especially the larger increases. By capping, more people can be helped and some relief can be provided to main street businesses.

REP. FELAND asked if the sponsor would accept an amendment that would include recreational property in addition to the primary residential property.

REP. FOSTER said to the extent the recreational property is Class 4 property it would be included and would not have to be amended into the bill.

REP. HIBBARD suggested reducing the property tax bill instead of an income tax credit.

REP. FOSTER said that is an option that could be considered.

REP. REAM noted the technical changes on page 1, lines 17 - 22, regarding the dollar amount of mill levies, need to be clarified as well as references on page 2, line 1 regarding voted mill levies.

Mr. Robinson agreed some clarification is needed.

REP. REAM expressed concern that by giving rebates some of the inequities in property taxes are increased.

Mr. Robinson said we need to find a starting place. This is a very complicated issue and system. There is a perception by the taxpayer that there is a disparity in fairness and that is a key issue. The rebates help address some of the fairness problems.

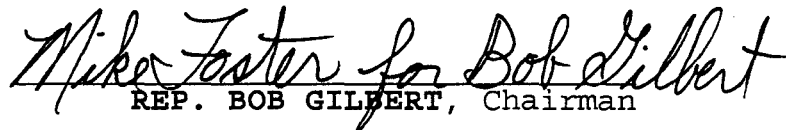
The hearing continued with various alternatives being discussed by the committee members such as minimum rebates, sales tax, improvements and new construction, renter credits, circuit breakers, and acquisition costs.

Closing by Sponsor:

REP. FOSTER said the property tax problem has adversely affected a broad spectrum of people in Montana and they want some relief. HB 29 is designed to address that problem. He said he would make a concerted effort to see that commercial property relief is included in the bill's provisions. He noted income tax rebates would not automatically eliminate the out-of-state taxpayer which would avoid the potential constitutionality challenge. The plan devised by the Governor's advisory council is a recipe for higher taxes in the future but it does not address the current problem. He was disappointed that the realtors organizations could only offer criticism, rather than constructive ideas as they could have a positive role in the property tax relief process. He agreed with Rep. Ream who said property taxes are extremely complex. Those very complexities coupled with the complex school funding system are the biggest contributors to the problem. Trying to provide any solution disrupts several other systems and the problems seem to multiply. It is imperative to make a start and this bill provides a place to begin to make adjustments that will help Montana property taxpayers. The future of the state is at stake this special session and the Legislature cannot afford not to take any action. He said a lot of time, effort, and work has gone into the bill from many sources. The input of the committee members as they work on the bill, as well as contributions from all interested parties will contribute to shaping a final product that will provide the best solution to the property tax problem.

ADJOURNMENT

Adjournment: The meeting adjourned at 11:50 a.m.


REP. BOB GILBERT, Chairman


JILL ROHIAN, Secretary

BG/jdr

PROVIDING PROPERTY TAX REBATES

- Reimburse residential property owners for any nonvoted general property tax increase in excess of 10% of their 1992 general property taxes. You will find attached a schedule showing the statewide distribution of the approximately 176,000 (48% of residential properties) properties that would qualify for this rebate.
- The rebate will continue until the property is sold or otherwise transferred.
- The cost of this proposal is estimated to be \$19.2 million the first year and will decline in each subsequent year (see attached "Decline Curve").
- The administrative effort necessary to issue rebates to taxpayers will take place at the state level. The property owners, property addresses, and valuations for 1992 and 1993 are all housed within the CAMA system. A database with mill levy changes combined with the CAMA database will allow for the computation of the rebate for each residential property. This amount will be the amount rebated as long as the property is not sold or otherwise transferred.
- Once the above computation is completed, rebate checks (normally for one-half of the calculated amount) can be issued to those taxpayers who have paid the November portion of their property tax bill. A second rebate check would be issued following the May property tax payment.

Analysis of Capping Property Tax Liability

Residential Property

Cap	Number Impacted	Percent Impacted	Amount of Relief	Avg Relief
5%	207,110	57%	\$24,295,725	\$117
10%	176,540	48%	\$19,164,085	\$109
15%	147,705	40%	\$15,142,605	\$103
20%	122,630	34%	\$12,071,340	\$98
25%	101,195	28%	\$9,752,710	\$96
50%	44,995	12%	\$4,061,870	\$90

Commercial Property

Cap	Number Impacted	Percent Impacted	Amount of Relief	Avg Relief
5%	20,802	57%	\$8,932,750	\$429
10%	17,754	49%	\$7,270,839	\$410
15%	15,168	42%	\$5,953,912	\$393
20%	12,977	36%	\$4,907,880	\$378
25%	11,043	30%	\$4,088,914	\$370
50%	5,377	15%	\$1,879,412	\$350

Residential and Commercial Property

Cap	Number Impacted	Percent Impacted	Amount of Relief	Avg Relief
5%	227,912	57%	\$33,228,475	\$146
10%	194,294	48%	\$26,434,924	\$136
15%	162,873	41%	\$21,096,517	\$130
20%	135,607	34%	\$16,979,220	\$125
25%	112,238	28%	\$13,841,624	\$123
50%	50,372	13%	\$5,941,282	\$118

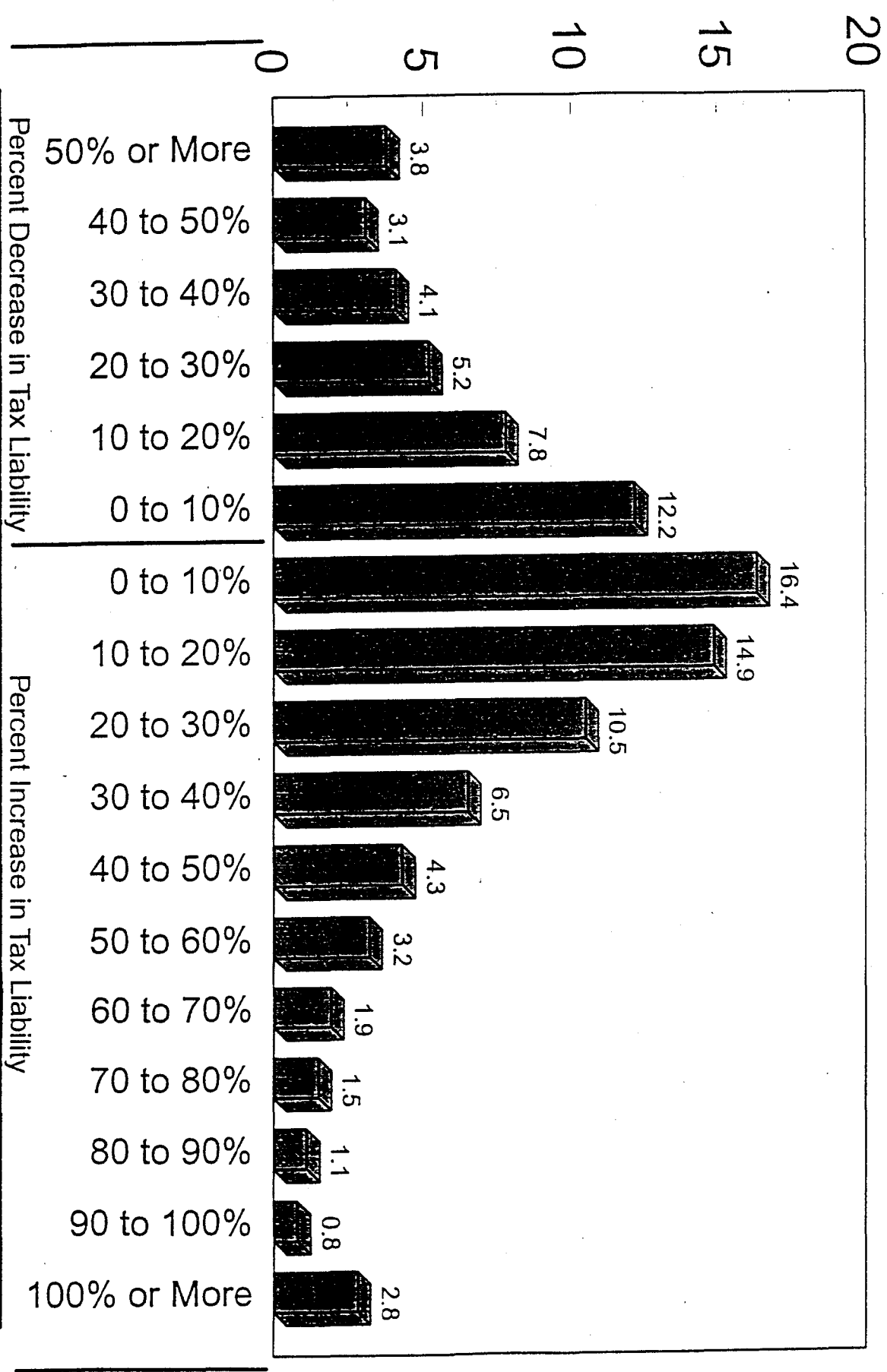
"Decline Curve" for Property Tax Rebate Program

Year Following Passage of Rebate Program	Percentage of Initial Rebate Required	Dollar Amount of Rebate Required	Net Savings in Subsequent Tax Years
1	100.0%	19,164,085	0
2	89.9%	17,224,114	(1,939,971)
3	82.8%	15,861,100	(3,302,985)
4	76.4%	14,639,255	(4,524,830)
5	71.0%	13,605,386	(5,558,699)
6	66.6%	12,759,492	(6,404,593)
7	62.4%	11,955,475	(7,208,610)
8	58.5%	11,208,502	(7,955,583)
9	54.9%	10,519,411	(8,644,674)
10	51.6%	9,893,785	(9,270,300)
11	48.7%	9,332,369	(9,831,716)
12	45.8%	8,784,260	(10,379,825)
13	43.0%	8,250,110	(10,913,975)
14	40.3%	7,728,988	(11,435,097)
15	37.7%	7,221,824	(11,942,261)
16	35.1%	6,727,688	(12,436,397)
17	32.7%	6,257,189	(12,906,896)
18	30.3%	5,800,742	(13,363,343)
19	28.0%	5,358,347	(13,805,738)
20	25.7%	4,930,003	(14,234,082)
21	23.6%	4,515,710	(14,648,375)
22	21.7%	4,153,531	(15,010,554)
23	20.0%	3,833,413	(15,330,672)
24	18.7%	3,587,741	(15,576,344)
25	17.8%	3,416,515	(15,747,570)
26	17.0%	3,253,664	(15,910,421)
27	16.1%	3,094,536	(16,069,549)
28	15.3%	2,937,268	(16,226,817)
29	14.5%	2,783,723	(16,380,362)
30	13.7%	2,632,970	(16,531,115)
31	13.0%	2,482,868	(16,681,217)
32	12.2%	2,333,976	(16,830,109)
33	11.4%	2,186,015	(16,978,070)
34	10.6%	2,038,984	(17,125,101)
35	9.9%	1,892,884	(17,271,201)
36	9.1%	1,747,714	(17,416,371)
37	8.4%	1,603,475	(17,560,610)
38	7.6%	1,460,166	(17,703,919)
39	6.9%	1,317,788	(17,846,297)
40	6.1%	1,176,340	(17,987,745)
41	5.4%	1,036,754	(18,127,331)
42	4.7%	898,471	(18,265,614)
43	4.0%	761,862	(18,402,223)
44	3.3%	628,604	(18,535,481)
45	2.6%	498,323	(18,665,762)
46	1.9%	368,973	(18,795,112)
47	1.3%	243,345	(18,920,740)
48	0.7%	131,676	(19,032,409)
49	0.3%	47,925	(19,116,160)
50	0.0%	0	(19,164,085)

Percent Change in Property Tax Liability

Tax Year 1992-1993, Residential Property

% of Total Parcels in Each Bracket



Amendments to House Bill No. 29
First Reading Copy

Requested by Rep. Raney
For the Committee on Taxation

Prepared by Lee Heiman
December 1, 1993

1. Title, line 5.

Following: "PROVIDING"

Insert: "AN INCOME TAX CREDIT FOR CERTAIN"

2. Title, lines 6 and 7.

Strike: "REBATES" on line 6 through "REBATE" on line 7

Insert: "INCREASES ON A PRIMARY RESIDENCE"

3. Title, line 8.

Following: "DATE"

Insert: "AND AN APPLICABILITY DATE"

4. Page 1, line 11.

Strike: "rebate"

Insert: "credit for primary residence"

5. Page 1, line 12.

Strike: "rebate"

Insert: "allow an income tax credit against taxes imposed by 15-30-103 for"

6. Page 1, line 13.

Following: "10%"

Insert: "on an individual's primary residence, as assessed in 1992,"

7. Page 1, lines 14 through 16.

Strike: "or" on line 14 through "1992" on line 16

8. Page 1, line 18.

Strike: "property"

Insert: "income"

9. Page 1, line 19.

Strike: "rebate"

Insert: "credit"

Strike: "property"

Insert: "primary residence"

10. Page 1, line 21.

Strike: "property"

Insert: "primary residence"

11. Page 2, line 1.

Strike: "voted"

12. Page 2, line 2.

Following: "time"

Insert: "or increased during that year"

13. Page 2, line 3.

Strike: "property"

Insert: "primary residence"

14. Page 2, line 6.

Page 2, line 19.

Page 2, line 22.

Page 2, line 23.

Strike: "rebate"

Insert: "credit"

15. Page 2, line 7.

Following: "10%."

Insert: "The credit may not exceed \$400 per year."

16. Page 2, lines 8 through 18.

Strike: "A" on line 8 through "rebate." on line 18

Insert: "In order to be eligible for a credit, the property taxpayer must be the same taxpayer against whom property taxes for the property were assessed in the 1992 tax year. A property taxpayer is eligible for a credit only after payment of the property taxes assessed against the primary residence."

17. Page 2, line 22.

Strike: "issued"

Insert: "claimed"

18. Page 2, line 25.

Strike: "paid"

Insert: "claimed"

19. Page 3, lines 1 through 7.

Strike: subsections (6) and (7) in their entirety

Insert: "(6) As used in this section, "primary residence" means class four property, as provided in 15-6-134, that the taxpayer occupies as the taxpayer's dwelling for at least 6 months a year. A taxpayer may claim only one primary residence.

(7) The credit provided in this section may be claimed for tax years 1993 and 1994. If the amount of the credit is greater than the taxpayer's liability, the amount of unused credit may be carried forward to subsequent tax years."

20. Page 3, line 10.

Page 3, line 11.

Strike: "1"

Insert: "30"

21. Page 3, line 10.

Page 3, line 11.

Strike: "2"
Insert: "1"

22. Page 3, line 12.
Following: "date"

Insert: ".-- applicability"

23. Page 3, line 13.
Following: "approval"

Insert: "and applies to tax years 1993 and 1994"

IF THERE ARE ANY QUESTIONS PLEASE CALL COUNTY TREASURER
 DATE 12/2/92
 HB 2800233
 10/31/92
 1992 REAL PROPERTY TAX NOTICE
 TAXPAYER NO. 0005397

VALUE OF A MILL IN THIS COUNTY IS 21,745.76 MILL LEVY: 272.510 TAXABLE VALUE: 1,833

27-3324-02-3-01-01-0000
 44.80 AC IN E PT W1/2SW 2 22 58

FRANKLIN, JOHN L.
 RT 1 BOX 3665
 SIDNEY MT 59270

FIRST HALF
 NOV 30 1992

SECOND HALF
PAID
 MAY 27 1993

EXHIB
 #3
 12-2-9
 HB 20

TREASURER OF RICHLAND
 COUNTY, MONTANA

DELINQUENT TAXES		CURRENT TAXES		1st HALF	2nd HALF	TOTAL DUE
YEAR	AMOUNT					
		5RD RURAL DISTRICT #5		249.76	249.76	499.52
		HORS PER CAPITA FEE-HORSE		1.58	1.58	3.16
		REF SOLID WASTE		35.00		35.00
		SOIL SOIL CONSERVATION L		.89	.88	1.77
Penalty and interest on these delinquent taxes figured rough: 11/30/92						
NO SECOND HALF NOTICE WILL BE SENT. YOUR CHECK IS YOUR RECEIPT. STUBS (BELOW) MUST ACCOMPANY PAYMENT.				287.23	252.22	539.45
PAY ▶				DUE 11/30/92	DUE 05/31/93	OR PAY TOTAL

BREAKDOWN OF GENERAL TAX	STATE	COUNTY	SCHOOL	CITY	OTHER
	87.48	154.09	290.61		7.27

2nd HALF

RETURN STUB WITH PAYMENT TO:
 RICHLAND COUNTY TREASURER
 201 WEST MAIN, SIDNEY, MT 59270

FRANKLIN, JOHN L.
 RT 1 BOX 3665

SIDNEY MT 59270

SECOND HALF

1992 REAL PROPERTY TAX NOTICE

1st HALF	2nd HALF	TOTAL DUE
287.23	252.22	539.45
DUE 11/30/92	DUE 05/31/93	TAXPAYER NO. 0005397

RICHLAND COUNTY, MONTANA

1st HALF

RETURN STUB WITH PAYMENT TO:
 RICHLAND COUNTY TREASURER
 201 WEST MAIN, SIDNEY, MT 59270

FRANKLIN, JOHN L.
 RT 1 BOX 3665

SIDNEY MT 59270

1992 REAL PROPERTY TAX NOTICE

1st HALF	2nd HALF	TOTAL DUE
287.23	252.22	539.45
DUE 11/30/92	DUE 05/31/93	TAXPAYER NO. 0005397

12-2-93
HB 29

(406) 482-1707

STATE OF MONTANA — COUNTY OF RICHLAND
201 WEST MAIN SIDNEY, MT 59270

(ORIGINAL COPY)

10/31/93

DONETTE A. DOPP
1993 REAL PROPERTY TAX NOTICE

TAXPAYER NO.
0005397

VALUE OF A MILL IN THIS COUNTY IS 21,841.60 MILL LEVY: 318.800 TAXABLE VALUE: 2,483

27-3324-02-3-01-01-0000
44.80 AC IN E PT W2SW

2 22 58

FRANKLIN, JOHN L.
RT 1 BOX 3665

SIDNEY MT 59270

DELINQUENT TAXES		CURRENT TAXES	1st HALF	2nd HALF	TOTAL DUE
YEAR	AMOUNT	SRD RURAL DISTRICT #5 HORS PER CAPITA FEE-HORSE REF SOLID WASTE SOIL SOIL CONSERVATION L	395.79 3.16 118.30 .06	395.78 3.16 118.30 .05	791.57 6.32 118.30 .11
Penalty and interest on these delinquent taxes figured through: 11/30/93					
NO SECOND HALF NOTICE WILL BE SENT. YOUR CHECK IS YOUR RECEIPT. STUBS (BELOW) MUST ACCOMPANY PAYMENT.			517.31	398.99	916.30
			DUE 11/30/93	DUE 05/31/94	OR PAY TOTAL

PAY ▶

270% increase from 1992

BREAKDOWN OF GENERAL TAX	STATE	COUNTY	SCHOOL	CITY	OTHER
	120.54	277.57	508.89		9.30

2nd HALF

FRANKLIN, JOHN L.
RT 1 BOX 3665

SIDNEY MT 59270

1993 REAL PROPERTY TAX NOTICE

1st HALF	2nd HALF	TOTAL DUE
517.31	398.99	916.30
DUE 11/30/93	DUE 05/31/94	TAXPAYER NO. 0005397

RETURN STUB WITH PAYMENT TO
RICHLAND COUNTY TREASURER
201 WEST MAIN, SIDNEY, MT, 59270

1st HALF

FRANKLIN, JOHN L.
RT 1 BOX 3665

SIDNEY MT 59270

1993 REAL PROPERTY TAX NOTICE

1st HALF	2nd HALF	TOTAL DUE
517.31	398.99	916.30
DUE 11/30/93	DUE 05/31/94	TREASURER OF RICHLAND COUNTY TAXPAYER NO. 0005397

RETURN STUB WITH PAYMENT TO
RICHLAND COUNTY TREASURER
201 WEST MAIN, SIDNEY, MT, 59270

FIRST HALF

PAID
NOV 21 1993



HOLLY SUGAR CORPORATION

A SUBSIDIARY OF IMPERIAL HOLLY CORPORATION

The valuation table demonstrates in a graphic manner that, Holly Sugar Corporation pays, in taxes, two and a half to three times the amount paid at the comparable California facilities and almost twice what is paid at the much newer Texas facility.

The table listing increases demonstrates that between 1988 and 1990 Holly's taxes in Sidney doubled. But the increases have continued and in 1993 Holly paid 2 1/2 (two and one half) more taxes than it was paying merely 5 years earlier.

One final note. Holly Sugar Corporation employees approximately 300 people at the Sidney facility during each campaign. Holly's annual contribution in wages to state of Montana is in excess of, \$5,000,000, five million dollars.



HOLLY SUGAR CORPORATION

A SUBSIDIARY OF IMPERIAL HOLLY CORPORATION

HOLLY SUGAR CORPORATION
1993 TAX VALUATION COMPARISONS
FACTORY SITE ONLY

FACTORY LOCATION	ASSESSED VALUE	TAXABLE VALUE	TAX RATE	TAX LIABILITY	SLICE RATE (tons/day)
SIDNEY MONTANA	21,722,751	1,516,873	31.8800%	491,095	5234
HEREFORD TEXAS	16,010,920	16,010,920	1.9565%	313,254	7330
BRAWLEY CALIFORNIA	16,536,284	16,586,284	1.0441%	173,230	8100
TRACY CALIFORNIA	13,697,059	13,697,059	1.0034%	146,322	4818

Note 1: Taxable values include supplies, inventories, land, improvements, and personal property.

Note 2: All information is from 1993 tax bills.

EXHIBIT 4

12-2-93

HB 29



HOLLY SUGAR CORPORATION

A SUBSIDIARY OF IMPERIAL HOLLY CORPORATION

SIDNEY, MONTANA

	ASSESSED VALUE	MILL LEVY	TAXES PAID	
1988	15,259,855	149,620	191,684.12	
				PRESENT INCREASE from 1988
1990	17,107,632	303,860	387,285.82	102%
1991	20,321,200	257,390	401,829.36	110%
1992	20,091,003	272,510	415,218.41	117%
1993	21,722,751	318,800	491,095.21	156%

Montana League of Cities and Towns

EXHIBIT

DATE

HB

5

12/2/9

29



PROPERTY TAX RECOMMENDATIONS

The Montana League of Cities and Towns has developed a two-part proposal to alleviate the tax consequences of the 1993 revaluation of residential property and to provide long range stability to the state and local government finance system. This plan was developed as an alternative to many of the proposals that will be introduced in the special session of the legislature, and it combines some of the concepts in these bills with the recommendations of the Governor and the Special Task Force on Property Taxes.

REBATE PROPOSAL

1. Tax payments that are 10 percent above 1992 levels, and directly attributable to reappraisal, will be rebated on the principal residences of Montana property owners.
2. The rebates will be made as a credit on state income taxes.
3. The payments could be capped, which would balance the costs of the program with available revenues. Limiting rebates on the most expensive properties would also provide a more equitable distribution of the benefits of the program.
4. The pay back program will be phased out over three years by either adjusting the caps or reducing the percentage of the 1993 tax increase that will be rebated.
5. The program can be financed in the first year by the state general fund or other revenues suggested by the Governor. Funding in the next two years could come from a combination of realty transfer and accommodations taxes or other sources of revenue.

PHASE-IN AND LIMITATION PROPOSAL

1. The reappraisal system and the existing three-year assessment cycle will be maintained.
2. Following the next reappraisal in 1997, increases in valuation will be phased in equal increments over three years.
3. Reductions in valuation will be effective in the tax year immediately following the reappraisal.
4. Increases in the value of individual properties will be capped at four percent annually. This will limit the increase in value resulting from any subsequent reappraisal to a cumulative 12 percent.
5. This procedure will be repeated after every reappraisal cycle.

The League of Cities and Towns believes that this recommended plan has the following advantages:

1. The cost of the rebate program will be significantly reduced by limiting eligibility to the principal residences of Montana property owners and the possible cap on payments.
2. The three-year duration of the rebate program will allow values to increase, but the increments will be less severe and the state will not be committed to a payment schedule that extends until nearly the middle of the next century.
3. Following the next reappraisal, increases will be phased in and limited to four percent annually, which will stabilize the system and provide accurate, equalized and moderately progressive valuations.
4. Reappraisal will track market patterns and provide adjustments if property values fall below 1993 levels. This is important, because there is no reliable method under a Proposition 13 system to account for declining values.
5. This plan will provide immediate and reasonable relief for Montana homeowners from the tax increases that resulted from the 1993 reappraisal. In addition, it will set up a long term system that will accurately determine and equalize property values, phase in and limit tax increases and provide a moderately progressive and totally predictable source of revenue for cities, counties, schools, special districts and state government.

Effective Tax Rates for Residential and Commercial Real Property 12/3/93

Estimated Taxes Paid as a Percent of Market Value
(Taxes Levied for State, County, Schools, and City/Town Purposes)

HB 29

County	Residential Property			Commercial Real Property		
	Market Value	Estimated Taxes Paid	Effective Tax Rate	Market Value	Estimated Taxes Paid	Effective Tax Rate
Beaverhead	122,036,236	1,493,557	1.22%	38,574,507	537,268	1.39%
Big Horn	88,229,559	764,040	0.87%	79,346,182	682,441	0.86%
Blaine	64,828,484	729,569	1.13%	16,349,661	240,364	1.47%
Broadwater	60,483,249	504,951	0.83%	15,009,513	137,696	0.92%
Carbon	198,574,897	2,308,936	1.16%	31,427,948	428,832	1.36%
Carter	20,451,586	206,898	1.01%	1,486,405	24,973	1.68%
Cascade	1,231,239,931	20,088,294	1.63%	473,278,522	8,110,415	1.71%
Chouteau	113,580,917	1,265,312	1.11%	17,137,630	243,609	1.42%
Custer	128,601,639	2,265,370	1.76%	48,194,521	899,582	1.87%
Daniels	38,864,021	531,170	1.37%	7,984,116	132,484	1.66%
Dawson	129,282,782	1,923,687	1.49%	41,644,890	691,069	1.66%
Deer Lodge	115,265,742	1,679,217	1.46%	36,017,332	532,263	1.48%
Fallon	39,039,242	410,874	1.05%	13,386,036	149,088	1.11%
Fergus	154,222,365	2,226,542	1.44%	40,535,718	678,519	1.67%
Flathead	1,489,086,212	20,426,741	1.37%	482,850,108	7,358,512	1.52%
Gallatin	1,083,880,363	14,213,151	1.31%	368,645,689	5,575,578	1.51%
Garfield	21,042,982	208,199	0.99%	4,133,262	49,386	1.19%
Glacier	97,674,430	1,045,444	1.07%	41,984,034	480,673	1.14%
Golden Valley	18,026,196	168,721	0.94%	1,399,442	14,213	1.02%
Granite	46,729,532	445,412	0.95%	7,780,659	84,838	1.09%
Hill	243,067,041	3,045,313	1.25%	84,266,789	1,132,336	1.34%
Jefferson	139,987,918	1,357,855	0.97%	36,966,841	369,887	1.00%
Judith Basin	42,509,501	430,273	1.01%	5,361,773	65,769	1.23%
Lake	524,502,549	5,976,212	1.14%	78,093,260	1,046,410	1.34%
Lewis And Clark	847,587,264	12,941,959	1.53%	327,005,235	5,415,277	1.66%
Liberty	52,504,749	488,470	0.93%	6,976,514	81,579	1.17%
Lincoln	279,395,452	2,874,647	1.03%	91,838,790	1,009,259	1.10%
Madison	189,239,324	1,951,940	1.03%	43,427,666	483,664	1.11%
Mccone	43,420,052	486,483	1.12%	5,510,213	88,098	1.60%
Meagher	34,569,036	362,781	1.05%	5,548,016	70,681	1.27%
Mineral	42,028,582	520,063	1.24%	16,585,287	215,684	1.30%
Missoula	1,453,623,944	23,991,674	1.65%	734,037,778	13,136,884	1.79%
Musselshell	61,997,650	749,291	1.21%	9,399,692	132,295	1.41%
Park	281,354,236	3,504,031	1.25%	74,690,566	984,632	1.32%
Petroleum	7,084,694	85,371	1.21%	590,312	9,653	1.64%
Phillips	69,762,758	688,733	0.99%	18,172,446	205,593	1.13%
Pondera	95,691,194	1,157,952	1.21%	28,145,861	396,230	1.41%
Powder River	31,357,628	417,752	1.33%	4,414,034	76,878	1.74%
Powell	81,952,132	920,062	1.12%	18,317,030	228,795	1.25%
Prairie	19,385,431	206,693	1.07%	2,415,387	33,478	1.39%
Ravalli	545,235,080	6,067,064	1.11%	91,752,285	1,256,962	1.37%
Richland	133,298,072	1,554,668	1.17%	60,438,175	785,148	1.30%
Roosevelt	86,523,236	889,640	1.03%	24,121,015	282,343	1.17%
Rosebud	98,269,858	616,103	0.63%	48,542,464	299,187	0.62%
Sanders	128,740,344	1,386,667	1.08%	24,263,489	300,832	1.24%
Sheridan	71,636,484	826,318	1.15%	17,763,510	244,943	1.38%
Silver Bow	464,051,734	8,185,514	1.76%	230,816,990	4,143,402	1.80%
Stillwater	131,389,941	1,406,230	1.07%	20,363,975	261,271	1.28%
Sweet Grass	72,312,058	846,836	1.17%	12,770,616	181,735	1.42%
Teton	110,701,474	1,397,531	1.26%	20,357,708	305,241	1.50%
Toole	86,847,222	977,974	1.13%	24,346,487	319,711	1.31%
Treasure	11,484,120	117,760	1.03%	1,367,415	18,150	1.33%
Valley	114,938,077	1,557,094	1.35%	34,498,111	548,108	1.59%
Wheatland	28,922,903	321,779	1.11%	4,542,849	60,533	1.33%
Wibaux	15,041,797	156,795	1.04%	2,642,254	33,057	1.25%
Yellowstone	2,135,218,211	29,604,005	1.39%	1,017,994,039	14,571,192	1.43%
Statewide	14,036,772,111	190,975,614	1.36%	4,995,511,047	75,846,699	1.52%

TABLE 1
Estimated Percent Change in Property Taxes for Residential Property
Fiscal 1993 to Fiscal 1994

County	Change in Residential Value Due to Reappraisal	1992 Effective Tax Rate		Combined Impact to Residential Taxes
		Change in Average Mill Levy		
Granite	19%	.95 X	21% = 1.14	44%
Mineral	26%	1.24 X	11% = 1.38	40%
Glacier	-8%	1.07 X	46% = 1.57	35%
Jefferson	9%	.97 X	19% = 1.16	29%
Wibaux	3%	1.04 X	23% = 1.28	27%
Broadwater	-13%	.83 X	42% = 1.18	24%
Lake	27%	1.14 X	-4% = 1.10	22%
Beaverhead	16%	1.22 X	4% = 1.27	21%
Sanders	15%	1.08 X	5% = 1.14	20%
Richland	8%	1.17 X	11% = 1.30	20%
Fallon	1%	1.05 X	17% = 1.23	19%
Meagher	7%	1.05 X	8% = 1.14	16%
Flathead	16%	1.37 X	-1% = 1.36	15%
Stillwater	8%	1.07 X	6% = 1.14	14%
Ravalli	9%	1.11 X	4% = 1.16	14%
Deer Lodge	5%	1.46 X	8% = 1.58	13%
Lewis And Clark	9%	1.53 X	4% = 1.60	13%
Hill	2%	1.25 X	11% = 1.39	13%
Lincoln	7%	1.03 X	6% = 1.13	13%
Phillips	-1%	.99 X	14% = 1.13	13%
Missoula	5%	1.65 X	7% = 1.77	12%
Powell	11%	1.12 X	1% = 1.14	12%
Roosevelt	-7%	1.03 X	20% = 1.24	11%
Custer	13%	1.76 X	-2% = 1.73	11%
Yellowstone	8%	1.39 X	2% = 1.42	10%
Gallatin	12%		-2%	9%
Park	2%	1993 Effective Tax Rate ↑		8%
Silver Bow	15%			7%
Carbon	2%			7%
Powder River	-8%			6%
Valley	1%		4%	6%
Cascade	7%		-3%	4%
Madison	5%		-3%	2%
Treasure	-17%		22%	2%
Judith Basin	-14%		16%	0%
Blaine	0%		-1%	-1%
Toole	-10%		9%	-2%
Wheatland	-10%		9%	-2%
Fergus	-4%		2%	-2%
Sheridan	-11%		10%	-2%
Pondera	-14%		12%	-4%
Golden Valley	-10%		6%	-5%
Dawson	-11%		6%	-6%
Prairie	-19%		15%	-6%
Carter	-11%		5%	-7%
McCone	-12%		5%	-7%
Petroleum	-1%		-7%	-8%
Sweet Grass	-21%		16%	-8%
Daniels	-16%		8%	-9%
Garfield	-7%		-3%	-10%
Teton	-17%		9%	-10%
Big Horn	-3%		-8%	-11%
Musselshell	-16%		5%	-11%
Rosebud	-15%		4%	-12%
Liberty	-25%		15%	-15%
Chouteau	-16%		1%	-16%
STATEWIDE	7.3%		5.6%	13.3%

HOUSE OF REPRESENTATIVES
VISITOR REGISTER

House Taxation COMMITTEE HTA 2
DATE 12/2/93 SPONSOR(S) HARRINGTON / FOSTER BILL NO. HB29

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
Amy Skar	Sidney High School		
Ed Larson	" " "		
Gynette Badt	" "		
Jamie Westrum	" "		
Colby Simons 188 River View Dr Kelsoe	Kelsoe		
Colo Bee Whitefish			
Jim Welsh 345 Shady Lane Whitefish	Whitefish		
Jim Just Helen			
Tom Hoggood	Mt. Assoc. Realtors		HB29
Eric Flea	MSA HB29		3
Dennis Burr	MONTAX	HB29	
Brad Griffin	MT Retail Assoc.		
Gordon Morris	MACo	#1	HB29
Wayne Wing	Self		

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 29

DATE 12-2-93

SPONSOR(S) REP. FOSTER

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
John L. Franklin Sidney Montana	1 st United Bank	✓	
Heidi Rogers Sidney Mt.	Self / Holly Sugar	✓	
Fred McCall Sidney, MT	Holly Sugar	✓	
Dolph Davis Sidney Mt.	Sidney Millwork Co	—	
Ricky Haralson Sidney MT	MAA		
Janice Hilgert Glendive	MT. Appraisal Assoc.		
George B. Henshaw Sidney-MT	Ins Agent	✓	
John Tometich Sidney, MT	Edward D. Jones & Co	✓	
Ernie Patton Billings, MT	Mont Legislative Committee Montana Assoc. of Realtors		✓
Al Litterer Billings MT	Mont. Assoc. of Realtors Leg. Committee		✓
David Owen	MT Chamber	✓	
Lorna Frank	MT. Farm Bureau	✓	
Vicky Lorenz	Sidney High School	✓	
Angie Zimmermar	" " "	✓	

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HOUSE OF REPRESENTATIVES
VISITOR REGISTER

HOUSE / taxation

COMMITTEE

BILL NO. HB 29

DATE 12/2/93

SPONSOR(S) REP. Foster

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NAME AND ADDRESS	REPRESENTING	SUPPORT	OPPOSE
LINDA STOLL-ANDERSON 69 FIRST ST Helena	Lewis & CLARK Co MT Assn of Counties		✓

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