

MINUTES

**MONTANA HOUSE OF REPRESENTATIVES
54th LEGISLATURE - REGULAR SESSION**

COMMITTEE ON TAXATION

Call to Order: By CHAIRMAN CHASE HIBBARD, on February 10, 1995,
at 8:00 a.m.

ROLL CALL

Members Present:

Rep. Chase Hibbard, Chairman (R)
Rep. Marian W. Hanson, Vice Chairman (Majority) (R)
Rep. Robert R. "Bob" Ream, Vice Chairman (Minority) (D)
Rep. Peggy Arnott (R)
Rep. John C. Bohlinger (R)
Rep. Jim Elliott (D)
Rep. Hal Harper (D)
Rep. Rick Jore (R)
Rep. Judy Murdock (R)
Rep. Thomas E. Nelson (R)
Rep. Scott J. Orr (R)
Rep. Bob Raney (D)
Rep. John "Sam" Rose (R)
Rep. William M. "Bill" Ryan (D)
Rep. Roger Somerville (R)
Rep. Robert R. Story, Jr. (R)
Rep. Emily Swanson (D)
Rep. Jack Wells (R)
Rep. Kenneth Wennemar (D)

Members Excused:

Rep. Daniel C. Fuchs (R)

Members Absent: None.

Staff Present: Lee Heiman, Legislative Council
Donna Grace, Committee Secretary

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

Committee Business Summary:

Hearing: HB 363
HJR 16
SB 75

Executive Action: HJR 16 - Do Pass
SB 75 - Discussion Only
HB 149 - Table
HB 343 - Do Pass as Amended

{Tape: 1; Side: A.}

REQUEST FOR COMMITTEE BILL

REP. TOM NELSON, House District 11, Billings, advised the Committee that the Department of Revenue (DOR) was asking the Committee to introduce a bill dealing with correct names and addresses of taxpayers on tax statements and deeds to real estate. A copy of the draft bill is attached as EXHIBIT 1.

Dave Woodgerd, Chief Counsel, DOR, said this proposal concerns realty transfer certificates, the document required by the county clerk in order to record a document. The Legislature originally put this requirement in place to provide a document for the DOR to use in determining the address for mailing property tax bills and provide sale information for valuation purposes. He advised that the DOR's request for legislation was brought about by a district court decision in a case where there was a break in the chain of title and an individual did not have authority, according to the DOR's records, to transfer the property. The DOR is proposing that, rather than substitute one name for another in their records when there is some doubt of ownership, that they place both names on their records and send copies of tax bills to both individuals. They want to be assured that they are sending tax bills to the correct individuals. The proposed bill also directs the DOR to make changes when there is reliable evidence, such as an affidavit or death certificate.

There were no proponents or opponents.

Questions from Committee Members and Responses:

REP. ELLIOTT asked why this bill was coming before the Committee at such a late date. Mr. Woodgerd advised that the DOR had just received the decision from the district court and they had considered appealing the decision; however, a decision was made against the appeal and to request resolution through legislation.

REP. ELLIOTT said the proper procedure to request a Committee bill was to bring the concept up in executive action, discuss the need for such a bill, and then the Committee would vote on whether it wanted to sponsor a bill.

CHAIRMAN HIBBARD said the present proceeding was an explanation of the bill to the Committee although it had taken on the appearance of a hearing. He encouraged more questions from Committee Members and announced that further consideration would take place during executive action. If the Committee is in favor of the proposed bill, a formal hearing will be held.

REP. HANSON asked what would happen if more than one party pays the tax when duplicate tax bills are sent. Mr. Woodgerd said those individuals would have to straighten it out. The

Department does not want to be in the position of deciding who owns a piece of property.

HEARING ON HB 363

Opening Statement by Sponsor:

REP. EMILY SWANSON, House District 30, Bozeman, said she was carrying this bill at the request of the DOR. It will provide a new method for licensing vehicles that is revenue neutral. During the process of looking for efficiencies in the DOR, a motor vehicle advisory committee was formed. The goals of the committee were to improve customer satisfaction, increase the efficiencies of the licensing process, revise and simplify the current method of licensing motor vehicles, and retain revenue neutrality. EXHIBIT 2. Under HB 363 it would no longer be necessary to have the vehicle assessed at the assessor's office. An individual would be able to go directly to the treasurer's office where the valuation would be on a computer and the vehicle would be taxed at 2% of the suggested retail price. The depreciation schedule would be a standard percentage multiplier and easily understood. There would be a fee in lieu of taxes on trailers based on age and declared weight. The bill assigns the assessment function to the Department of Justice. EXHIBIT 3 compares the current system with the system proposed in HB 363.

Proponents' Testimony:

Sharon Ferguson, Department of Revenue Employee, advised the Committee that she was a member of the motor vehicle advisory committee along with other individuals from around the state. The bill would bring equity into the way motor vehicles are taxed. The current system is cumbersome and not cost effective for the Department or the taxpayer. The bill would establish a fee for every vehicle and provide "one-stop shopping" at the county courthouse.

Dean Roberts, Administrator, Motor Vehicle Division, said that a system that would allow them to put a single value into a computer and depreciate it over time would provide efficiency in the county treasurer's office because they would no longer assess motor vehicles.

{Tape: 1; Side: B.}

Patricia Cook, Legislative Chairman of the County Treasurers Association, testified in support of the bill on behalf of the Treasurers Association. Her testimony is attached as EXHIBIT 4.

Dave Galt, Administrator of Motor Carriers Services, Department of Transportation, said he supports the bill because it represents tax equity for trucks operating in-state and intra-state.

Opponents' Testimony:

Dan Wyrick, Mergenthaler Transfer, Helena, said he opposes this bill because it proposes using the manufacturer's suggested retail price (MSRP). There is a large disparity between what his company actually pays for a vehicle and the MSRP. The reason for the huge disparity was due to a price freeze during the Nixon administration when manufacturers artificially raised the MSRP so they would not "get stuck" in the same position again. He said they had recently purchased a truck for \$40,000 and when they went to the courthouse to register it, they were told that the MSRP was \$80,000. **Mr. Wyrick** said he understood that an amendment would be made to the bill to address this situation. The amendment would put a limit of 110% over the acquisition cost and if the amendment was passed they would accept this portion of the bill. The other reason they oppose the bill is that it removes the trucks from class eight property tax which will have dire consequences because it is anticipated that the tax rate on class eight property will be reduced during this session of the Legislature. If the truckers are removed from class eight, they will not receive the proposed tax break intended to help small businesses in Montana.

Dave Wanzenried, Watkins & Shepard Trucking, Missoula, rose in opposition to the bill principally because it is clear that the bill is not revenue neutral. The fiscal note indicates that there will be a 5% increase in revenue. Yellowstone County will realize a gain of \$127,000 and two counties would lose \$60,000. The industry is concerned that the way the bill is drafted, without the amendment, it is not revenue neutral to the industry. He encouraged the Committee to look very closely at the amendment and to ensure that the value is absolutely correct in order to be fair to the industry.

Russ Ritter, Westran Transportation, Missoula, said he had asked tax consultants to review this legislation and he would stand as an opponent of the bill until he had more information. He requested permission to submit a written statement prior to executive action on this bill.

Curt Laingen, Montana Motor Carrier Association, stood in opposition to the bill for the before-mentioned reasons.

Dennis Burr, Montana Taxpayers Association, said the bill would be detrimental to the motor carriers but amending the bill might make it somewhat more acceptable. This bill will affect every motor vehicle owner. The bill may be revenue neutral for government, but there will still be winners and losers in the various counties. If a vehicle depreciates at a slower rate, the taxes may be lower, but if the vehicle depreciates faster than average, the taxes will be higher. He found it ironic that the state and the DOR are spending millions of dollars to develop a system to establish market value on land and improvements and are moving away from that concept on vehicles. He said he could not

justify going to a new system when the present system is working reasonably well.

Questions From Committee Members and Responses:

REP. ORR asked for clarification of the assessment process because appeared to him that different values were being used for identical vehicles. Ms. Cook advised that the way the system works now, the assessor's office has the option of using the acquired cost if the information is available.

REP. ORR said that when committees meet to determine how the government can make things more efficient and user-friendly, the people who are affected the most are not included in the process. He asked why representatives of the trucking industry were not asked for their input. Ms. Ferguson said she could not answer that question. The Committee was created by HB 50 and the DOR worked with the Department of Justice and the Department of Transportation to coordinate different aspects of motor vehicle licensing. The private sector was not included. REP. ORR said the bill was intended to make government more efficient and provide for equity. These things do not automatically fit together because in an effort to establish equality, someone will pay less and someone will pay more. This bill is actually a tax shift and he asked for an explanation of who would be paying more.

{Tape: 2; Side: A.}

Larry Finch, DOR, said he had worked with the Department of Justice specifically concerning light trucks and vehicles. He said that for 87% of the vehicles covered under the bill, the proposal would result in a shift away from trucks, vans, and passenger cars in general. There would also be a shift from older to newer vehicles.

REP. ELLIOTT asked if a vehicle by vehicle comparison had been done. Mr. Finch said their computer analysis took every individual automobile in Montana as it is now taxed and then calculated the taxes under the new system. The vehicles were assigned to general categories based on five age groups and four vehicle types. They found that passenger cars would increase 16.6%; trucks would decrease 15.4%; vans would decrease 6%; and sports utilities would decrease 17%. Vehicles less than two years old would decrease 1%; age two to five years old would decrease 7%; age five to ten years old would decrease 10%; and vehicle over ten years old would decrease 19%. REP. ELLIOTT asked if the bill addressed antique and collector vehicles. Mr. Finch said they would use the original MSRP and devalue the vehicle over its lifetime. It would not be valued as a collector car as it is under the present system.

REP. ROSE said one of the complaints he hears most often is that the taxes on a car in the second year are higher than they were

in the first. He asked if this legislation would solve that problem. Ms. Whittinghill said it would.

REP. RYAN asked where the 5% revenue increase would come from. Mr. Galt said it would come from new car sales tax. REP. RYAN commented that if the system is working, perhaps it shouldn't be changed. Ms. Ferguson replied that the general concern was that vehicle taxing has been handled in many ways and when they looked at the overall picture, with less than 1% of the trucks in class eight, it seemed it was a lot of work to value every vehicle every year. It would be more efficient to value once using the MSRP and save the taxpayer an annual trip to the assessor's office.

REP. HANSON asked Mr. Finch to comment on the effect this proposal would have on revenue generated by the counties. Mr. Finch explained that the bottom line was nearly revenue neutral, with an increase of \$32,000 out of a total revenue of \$5.25 million. However, the revenue generated for each county would change. With respect to the new car taxes, the MSRP should be the value used and reported under current law so there should be no change. The shift in property tax on a county by county basis will reflect the mix of vehicles in the county. If there are more new passenger cars, the taxes will go up. If the county has more trucks and older vehicles, the taxes will go down. REP. HANSON asked how the lack of revenue would be made up in counties where the taxes will go down. There was no response.

REP. RANEY asked the sponsor if she would consider coordinating language between this bill and the bill to reduce personal property tax to protect the trucking industry. REP. SWANSON said she would have to have more information regarding the tax reduction. If it would provide an equitable solution, she would agree to it.

{Tape:2; Side: B.}

Closing by Sponsor:

REP. SWANSON said she was not sure she understood everything this bill would do and it would be necessary to depend on the various viewpoints that have been heard. The bill represents a lot of work by the DOR and from the point of view of efficiency, predictability, and customer service, it does make sense.

HEARING ON HJR 16

Opening Statement by Sponsor:

REP. JOHN COBB, House District 50, Augusta, said that HJR 16 would direct the Department of Revenue and the Office of Budget and Program Planning to monitor changes in the federal income tax laws that might result in higher state income tax liability. It

would direct the Office of Budget and Program Planning to present options to the 55th Legislature regarding the return of any increase in income tax revenue to Montana taxpayers resulting from federal tax reform. This proposal would insure that any windfall of taxes, such as occurred in 1986 when the revenue was used to balance the budget, would be returned to the taxpayer.

Proponents' Testimony:

None.

Opponents' Testimony:

None.

Questions From Committee Members and Responses:

REP. RANEY asked the DOR to explain how the resolution would be applied. Ms. Paynter said the DOR would monitor the changes and the Office of Budget and Program Planning would report the impact and present options to the 1995 Legislature. She said there are some areas in the proposed federal tax law that would provide increases but there would also be decreases if everything in "Contract for America" goes through. The largest loss would be the capital gains deductible that could result in a \$21 million loss unless there is significant increased activity.

Closing by Sponsor:

REP. COBB said he had closed.

EXECUTIVE ACTION ON HJR 16

Motion/Vote:

REP. HANSON MOVED THAT HJR 16 DO PASS. The motion passed 15 - 0.

EXECUTIVE ACTION ON 149

Motion:

REP. HANSON MOVED THAT HB 149 DO PASS.

Discussion:

REP. JORE said this bill would affect 100% of his district and it was good to have the hearing in the sense that it brought attention to the problems of certain residents of the state who live on the reservation, pay taxes and vote, but are not treated the same as individuals living off the reservation. However, he would vote against the bill because, even though the situation is

unfortunate because of the inconsistencies of federal law, it is not the ultimate answer.

At this point, **CHAIRMAN HIBBARD** announced that executive action would be postponed until later in the meeting in order to hold the hearing on SB 75.

HEARING ON SB 75

Opening Statement by Sponsor:

SEN. STEVE DOHERTY, Senate District 24, Great Falls, opened the hearing by stating that SB 75 would allow an elderly taxpayer who uses oxygen to take a deduction for medical expense on his Montana income tax return. In his district, there are a number of retired individuals, and although they are covered by Medicare as well as some sort of medigap insurance, the entire cost of in-home oxygen is not being met. The fiscal note indicates that there would be a minimal impact.

Proponents' Testimony:

Edmund Caplis, Executive Director, Montana Senior Citizens Association, and representative of the Montana Legacy Legislature, offered full support of the bill. Anything that can be done to help senior citizens on fixed incomes is greatly appreciated.

Opponents' Testimony:

None.

Questions From Committee Members and Responses:

REP. RANEY said there are several other bills that would provide for medical deductions. He asked the sponsor if this bill would be necessary if the other bills are passed. **SEN. DOHERTY** said he hoped there would be other legislation that would cover this service.

REP. ROSE asked why the bill had a retroactive effective date. **SEN DOHERTY** said the reason was to cover the present tax year, not the previous year.

CHAIRMAN HIBBARD asked for an example of "non-reimbursed" expenses. **SEN DOHERTY** said it would include any expense that was not covered by Medicare or medigap insurance.

REP. HARPER asked if an individual would get a double deduction if this bill, as well as Rep. Raney's, were to pass. **SEN. DOHERTY** said the Committee might want to add contingency language to the bill. He said he realized that there were several other bills dealing with the same issue and they would all have to be dealt with at some point during the session.

REP. ARNOTT asked what the cost per month might be. SEN. DOHERTY said it would be between \$50 and \$150 per month. Some of the expense, but not all, would be covered by medigap insurance, if the individual has a policy.

REP. SOMERVILLE asked if there was a way to determine how large the uncovered gap might be. Mr. Caplis explained that Medicare reimburses at 80% of the approved level and those who don't have medigap to cover the other 20% must pay this amount out of their own pocket. REP. SOMERVILLE asked if there was still a gap if the individual had a medigap policy. Mr. Caplis replied that there would be if the supplier charged over the rate approved by Medicare.

{Tape: 3; Side: A.}

Closing by Sponsor:

SEN. DOHERTY said he understood there would be questions about meshing all the medical deductible bills together but, as a matter of public policy, it is a good idea to allow these people, who itemize their tax returns and do have these expenses, to be able to deduct the expense.

EXECUTIVE ACTION ON HB 149 (Continued)

Discussion:

REP. RYAN said there seemed to be a concern about who would be getting the benefit from this bill. He said he had asked Mr. Heiman for clarification and, under the language in the bill, all gamers, Indians and non-Indians alike, would be included. When Rep. Mercer presented the bill he had remarked that he thought it covered only the non-Indian gamers, but he had no objection to including the Indian gamers. Mr. Heiman said, the way the bill is presently written, it would cover everyone who is legally gaming. However, there are no Indian gaming devices on the reservation because they are illegal. Any gambling devices on the reservation that were legal were licensed by the state, whether the owners were tribal members or non-tribal.

REP. ELLIOTT commented that this legislation sets a terrible precedent. While he could sympathize with the people who had the gaming devices, there are no guarantees in life. There is always a risk where business is concerned. The State of Montana cannot give aid to everyone whose business fails because of circumstances beyond control, which this bill would do, because there wouldn't be any money left to run the state. He pointed out that even though he represents Sanders County which is affected, he would vote against the bill because it would not be fair to take money from other counties.

REP. MURDOCK said she would vote against the bill because it is bad tax policy. She pointed out, however, that in some ways she would be inclined to vote for it because non-tribal people who live on reservations are sometimes forgotten residents of the State of Montana. These citizens are "caught in the middle" and the same situation will come up on other reservations, for other reasons, again and again.

CHAIRMAN HIBBARD thanked Rep. Murdock for her comments and said that, on this particular issue, it was easy to become confused, because so many issues are involved. However, he instructed the Committee to consider this bill as a tax issue and the Committee's responsibility is to rule on tax policy only.

REP. HARPER said, in all fairness, if the businesses are to get help as a result of this bill, the people who lost their jobs should also be considered because they lost their jobs for exactly the same reason the businesses were closed.

REP. ARNOTT said it was poor tax policy to pay people to not operate because there would be no incentive to return to business.

REP. WELLS referred to Rep. Elliott's comments about risk in business. He said these people were victimized by a federal law. He commented that the same thing could happen to a fishing outfitter when a river is closed by law or a hunting outfitter when an area is closed because of fire danger. The bill would be a bad precedent because the same situation could arise under other circumstances.

REP. ORR said this was a case where several wrongs wouldn't make a right. He said the first wrong was approving gambling, the second was giving the tribes sovereign nation status. He spoke in favor of the bill because the situation arose because of a direct action of a government. The bill would not set tax policy because the problem between the tribes and the state will be settled. This would be a stop gap measure for people caught in a unique circumstance which is totally out of their control. The impact on the counties now receiving the revenue would be minimal.

REP. RANEY said he understood that the operators knew there was no permanent agreement between the state and the tribes, and they would not be allowed to gamble if an agreement was not reached. Therefore, they were aware of the risk.

REP. SWANSON said she could not justify paying \$500,000 to 38 individuals to replace profits they would have received without any business risk or hassle of running a business.

REP. HANSON said almost everyone has spoken on the bill and it didn't look promising that it would pass. Therefore, she suggested a substitute motion.

Substitute Motion/Vote:

REP. HANSON MOVED TO TABLE HB 149. On voice vote, the motion passed unanimously.

EXECUTIVE ACTION ON SB 75

CHAIRMAN HIBBARD stated that, without objection, he would like to proceed with executive action on SB 75, recognizing that there were some unanswered questions. He did not believe the questions were essential to tax policy. There were no objections.

Mr. Helman explained that coordinating language, mentioned during the hearing, would be a good idea; however, it should appear in the bill containing the most items to be covered so it would not be placed in this bill.

Motion:

REP. RANEY MOVED THAT SB 75 BE CONCURRED IN.

Discussion:

REP. ELLIOTT said the major thing to be considered would be the benefit to the person to be helped by this legislation. If the charges are to be deductible from income tax, it would not be a benefit to those people who are in a low income bracket because they do not itemize deductions. The people in the 6% tax bracket, with \$1,000 of expenses, would save approximately \$60 a year.

REP. ORR spoke against the bill because it represented a "rich folks tax relief." The only people who could use it were folks who had enough money to itemize and if they are in that tax bracket, they should be able to pay their expenses. The danger with this bill is that it takes only one item of expense and creates a tax exemption.

REP. ARNOTT opposed the bill on the basis that it would probably create more work for the DOR.

REP. RANEY suggested that executive action be delayed and the bill held until the other bills dealing with the same issues are received so they could all be considered at one time. He said he has a bill, Rep. Nelson has another, and it would be better to create one policy dealing with all issues rather than doing it on a piecemeal basis.

CHAIRMAN HIBBARD asked Rep. Orr, Chairman of the Select Committee on Health Care, for his opinion. REP. ORR said this bill would go along with the other bills dealing with deductibles for medical expenses and the bill could be moved to the Health Care

Committee. He said the bills would be returned to the Taxation Committee for action eventually.

CHAIRMAN HIBBARD then stated that SB 75 would be held in the Taxation Committee until all the bills dealing with deductibility for medical expenses were received. There were no objections from the Committee.

EXECUTIVE ACTION ON HB 343

CHAIRMAN HIBBARD announced that he would be abstaining from any action on HB 343 because he is a member of the Board of Directors of the Montana Power Company and did not feel it was appropriate to be involved in the discussion and vote. He turned the meeting over to Vice Chairperson Hanson.

Motion:

REP. RYAN MOVED THAT HB 343 DO PASS AS AMENDED.

Discussion:

A handout illustrating the economic benefits to Montana from the ACCP plant expansion in Colstrip was distributed to Committee Members. EXHIBIT 5.

REP. RANEY said the bill represented poor tax policy because severance taxes were designed for the purpose of recognizing that coal is a non-renewable resource. It has been the policy to deposit at least half in the trust fund to reimburse future generations for the loss of the resource. He said he would have no objection to dropping the other half, 7.5%, because it is being used for general government. He also said the company had not been able to make its case that it would be better prepared to compete if it did not have the burden of the coal tax.

VICE CHAIRPERSON HANSON referred to the handout which indicates there will be a projected benefit of \$945,000 to the State of Montana.

{Tape: 3; Side: B.}

REP. RYAN said the benefit to Montana would occur only if the company decides to go ahead and expand the plant. This will provide jobs and be good for Montana. A break was given in the last session to the oil companies and the result was positive. This is what the state should be doing to boost the economy.

REP. SWANSON said that Mr. Williams from Syncoal had shared with her the information that the company had been operating under a Department of Energy break and, without the addition of this tax break, they will be unable to survive. She said a tax break in this situation does make sense.

REP. ORR spoke in favor of the bill for the reasons already mentioned. So often tax policy is punitive because companies are punished for doing well and this is a chance to provide a helping hand. He said it was ludicrous that the fiscal note showed a \$2 million negative impact for something the state has never had. This will provide a break to encourage production.

REP. RANEY said the last three Committee Members had indicated that the project wouldn't proceed without the tax break; however, the representative of the company had testified that they would proceed as planned whether they got the tax break or not.

REP. STORY said he agreed with the proponents to the bill. He said the problem in Montana is that raw materials are exported and no value is added before being shipped out and doing that does not create jobs. He said that tax policy in Montana is too closely tied to property taxation and citizens are upset so it becomes increasingly important to produce jobs to add value to Montana products.

REP. ELLIOTT pointed out that he was a shareholder in one of the companies involved and would abstain from the vote.

REP. SOMERVILLE concurred with Rep. Ryan because the bill is a job bill and an environmental bill. The coal being produced has the potential of reducing air pollution in the plants that are using it and may have a big impact on the tax base of Montana in the future.

REP. WENNEMAR said he would support the bill on its merits but would recommend that the tax break be cut to 7.5%.

REP. ARNOTT asked if, without objection, the representative from Syncoal would respond to Rep. Raney's comments.

REP. ROSE said he did object. He emphasized that the bill is probably the most positive thing that has been presented to the Committee because it looks to the future. Montana has always had a regressive tax policy. He said he would support the bill because "it takes money to make money" and the state will end up in a better financial position because of this. The bill represents progressive tax policy and is essential to increasing the tax base.

REP. RYAN said he had shared the concerns of Rep. Raney so, before he agreed to support the bill, he went to the company and asked them to share their financial position. They do receive tax breaks in other places; however, the profit margin was not there. When the representative remarked that "they would take whatever they could get," he was in error.

REP. HARPER advised that he was also a stockholder, but a very minor one, and he would not excuse himself from the vote. He said he would vote for the bill if the rate was reduced. The

same argument has been made by every industry that has been taxed in the state and it has been made by many industries attempting to start new businesses. The same arguments were made when the coal tax trust fund was established. However, if it had not been established, taxes would have to be raised by 10% or the budget cut by 10% just to cover the amount of interest from the coal tax trust fund. He said it was not the state's responsibility to subsidize every business that could not survive in the economic world without a tax break. He agreed that this is a major resource that should be encouraged but a precedent of eliminating all severance tax on any business that says they are going to create jobs and increase production should not be set. REP. HARPER indicated that it would be possible that in the near future, all coal leaving Montana must be treated and it would be difficult to reinstate the tax at that time.

REP. SWANSON clarified that the bill does contain a ten-year sunset.

Vote:

On a roll call vote, the do pass as amended motion passed, 13 - 4.

EXECUTIVE ACTION ON REQUEST FOR COMMITTEE BILL

Discussion:

CHAIRMAN HIBBARD opened discussion on the request from the DOR for a Committee bill relating to correct names and addresses of taxpayers on tax statements and deeds to real estate. If there is enough interest, a bill will be requested and a hearing held.

REP. RYAN asked if the Committee could still turn the bill down.

CHAIRMAN HIBBARD said it would be treated just like any other bill and a decision would be made based on testimony at the hearing.

REP. STORY asked whether this bill would have to meet the transmittal deadlines because it does not deal with revenue.

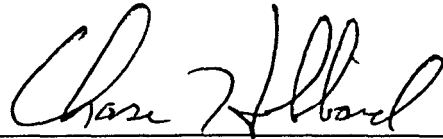
REP. ELLIOTT said that if a bill is in the Taxation Committee, its treated as a revenue bill.

Motion/Vote:

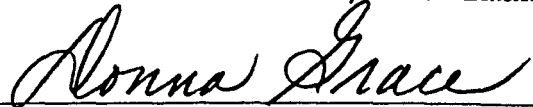
REP. HANSON MOVED THAT A COMMITTEE BILL BE DRAFTED. On a voice vote, the motion passed 14 - 5.

ADJOURNMENT

Adjournment: 11:05 A.M.



CHASE HIBBARD, Chairman



DONNA GRACE, Secretary

CH/dg

HOUSE OF REPRESENTATIVES

Taxation

ROLL CALL

DATE 2/10/95

NAME	PRESENT	ABSENT	EXCUSED
Rep. Chase Hibbard, Chairman	✓		
Rep. Marian Hanson, Vice Chairman, Majority	✓		
Rep. Bob Ream, Vice Chairman, Minority	✓		
Rep. Peggy Arnott	✓		
Rep. John Bohlinger	✓		—
Rep. Jim Elliott	✓		
Rep. Daniel Fuchs			✓
Rep. Hal Harper	✓		—
Rep. Rick Jore	✓		
Rep. Judy Rice Murdock	✓		
Rep. Tom Nelson	✓		
Rep. Scott Orr	✓		
Rep. Bob Raney	✓		
Rep. Sam Rose	✓		
Rep. Bill Ryan	✓		
Rep. Roger Somerville	✓		—
Rep. Robert Story	✓		
Rep. Emily Swanson	✓		
Rep. Jack Wells	✓		
Rep. Ken Wennemar	✓		



HOUSE STANDING COMMITTEE REPORT

February 10, 1995

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that **House Joint Resolution 16** (first reading copy -- white) **do pass**.

Signed: _____

A handwritten signature in cursive script, appearing to read "Chase Hibbard", is written over a horizontal line.

Chase Hibbard, Chair

Committee Vote:
Yes 15, No 0.

351245SC.Hdh



HOUSE STANDING COMMITTEE REPORT

February 10, 1995

Page 1 of 3

Mr. Speaker: We, the committee on Taxation report that **House Bill 343** (first reading copy -- white) do pass as amended.

Signed: _____

A handwritten signature in cursive script, appearing to read "Chase Hibbard", is written over a horizontal line.

Chase Hibbard, Chair

And, that such amendments read:

1. Page 2, line 9.

Strike: "process or"

Insert: "processing"

Following: the second "facility"

Insert: "located at the site of the mine"

Following: "that"

Insert: "produces a solid, liquid, or gaseous fuel from coal as
its primary product and thermally or chemically"

2. Page 2, line 11.

Following: "value"

Insert: "per pound"

3. Page 3.

Following: line 4

Insert: "(11) "Feedstock" means raw coal processed by a coal
enhancement facility."

Renumber: subsequent subsections

4. Page 4, line 26.

Strike: "process or"

Insert: "processing"

Following: the second "facility"

Insert: "located at the site of the mine"

Following: "that"

Insert: "produces a solid, liquid, or gaseous fuel from coal as
its primary product and thermally or chemically"

Committee Vote:

Yes 13, No 4.

351247SC.Hdh

5. Page 4, line 28.

Following: "value"

Insert: "per pound"

6. Page 5.

Following: line 18

Insert: "(10) "Feedstock" means raw coal processed by a coal
enhancement facility."

Renumber: subsequent subsections

7. Page 7, line 11.

Strike: "A"

Insert: "In addition to the exemption described in subsection
(4), a"

8. Page 7, line 12.

Following: "produces"

Insert: "as feedstock"

Following: "for"

Strike: "a"

Strike: "facility"

Insert: "facilities"

9. Page 7, line 13.

Following: "produced"

Insert: "as feedstock"

Following: "for"

Strike: "a"

Strike: "facility"

Insert: "facilities"

10. Page 7, line 14.

Following: "produced"

Insert: "as feedstock"

Strike: "the facility"

Insert: "these facilities"

11. Page 8, line 15.

Strike: "A"

Insert: "In addition to the exemption described in subsection
(4), a"

12. Page 8, line 16.

Following: "produces"

Insert: "as feedstock"

Following: "for"

Strike: "a"

Strike: "facility"

Insert: "facilities"

13. Page 8, line 17.

Following: "produced"

Insert: "as feedstock"

Following: "for"

Strike: "a"

Strike: "facility"

Insert: "facilities"

14. Page 8, line 18.

Following: "produced"

Insert: "as feedstock"

Strike: "the facility"

Insert: "these facilities"

-END-

HOUSE OF REPRESENTATIVES

ROLL CALL VOTE

DATE 2/10 BILL NO. 343 NUMBER

MOTION: do Pass as Amended

NAME	YES	NO
Vice Chairman Marian Hanson	✓	
Vice Hairman Bob Ream		✓
Rep. Peggy Arnott	✓	
Rep. John Bohlinger	✓	
Rep. Jim Elliott		absent
Rep. Daniel Fuchs		absent
Rep. Hal Harper		✓
Rep. Rick Jore	✓	
Rep. Judy Rice Murdock	✓	
Rep. Tom Nelson	✓	
Rep. Scott Orr	✓	
Rep. Bob Raney		✓
Rep. Sam Rose	✓	
Rep. Bill Ryan	✓	
Rep. Roger Somerville	✓	
Rep. Robert Story	✓	
Rep. Emily Swanson	✓	
Rep. Jack Wells	✓	
Rep. Ken Wennemar		✓
Chairman Chase Hibbard		absent

13

4

Rafy 2/10/95

HB 149 no

HB 343 yes

Rep. Sam Wilson

2/10/95

Vote Reem

No on HB 149

No on HB 343

with Raney or Elliott on any amendments/motion

Bob
Ream

2/10/95

✓ vote NO on HB 343

Bob Raney

Chase,

I must appear before the House
Judiciary Committee at 9:30. If I am
not here during executive session,
please consider this my proxy vote
for HB 149 for you to vote my vote the
same as yours. On HB 348, please
vote me yes. Thank you.

John M. McKelvey

~~Elliott~~

~~Wells~~

Ross

Ryan

~~Hanson~~

Hanson

CD Draft Copy

Printed 8:53 am on February 9, 1995

EXHIBIT 1

DATE 2/16/95

~~HB proposed~~ Committee
Bill etc

**** Bill No. ***

Introduced By *****

By Request of *****

A Bill for an Act entitled: "An Act requiring that when the grantor identified on the realty transfer certificate is not the person to whom the property is assessed on the property tax record the department of revenue shall not substitute the grantee's name for that of the person on the property tax record but shall insert grantees name with that of the person to whom the property is assessed; providing that all transfers of real property be reported; exempting certain transfers from the requirement that the sales price be reported; amending sections 15-7-304 and 15-7-307, MCA; and providing an immediate effective date and applicability date."

Be it enacted by the Legislature of the State of Montana:

Section 1. Section 15-7-304, MCA, is amended to read:

"15-7-304. Report of transfers -- change of ownership records. (1) All transfers of real property that are not evidenced by a recorded document, except those transfers otherwise provided for in this part, must be reported to the department on the form prescribed.

(2) The department is not required to change any ownership records used for the assessment or taxation of real property unless the department has received a transfer certificate from the clerk

CD Draft Copy

Printed 8:53 am on February 9, 1995

and recorder ~~or a~~ and the transfer has been reported to the department as provided by rule. If the grantor on the transfer certificate is not the person to whom the property is assessed on the property tax record the department must not substitute the grantee on the certificate for the existing person listed on the property tax record, but the department shall add the grantee's name with that of the person to whom such property is assessed. The department must substitute the grantee on the property tax record when reliable evidence demonstrates that the grantee is the owner of the property for tax purposes."

Section 2. Section 15-7-307, MCA, is amended to read:

"15-7-307. **Certificate -- exceptions.** The certificate imposed by this part shall ~~not~~ apply to all transfers; however, the certificate filed for the following transfers need not disclose the consideration paid or to be paid for the real estate transferred:

- (1) an instrument recorded prior to July 1, 1975;
- (2) the sale of agricultural land when the land is used for agricultural purposes;
- (3) the sale of timberland when the land is used for producing timber;
- (4) the United States of America, this state, or any instrumentality, agency, or subdivision thereof;
- (5) an instrument which (without added consideration) confirms, corrects, modifies, or supplements a previously recorded instrument;
- (6) a transfer pursuant to court decree;
- (7) a transfer pursuant to mergers, consolidations, or

reorganizations of corporations, partnerships, or other business entities;

(8) a transfer by a subsidiary corporation to its parent corporation without actual consideration or in sole consideration of the cancellation or surrender of subsidiary stock;

(9) a transfer of decedents' estates;

(10) a transfer of a gift;

(11) a transfer between husband and wife or parent and child with only nominal actual consideration therefor;

(12) an instrument the effect of which is to transfer the property to the same party or parties;

(13) a sale for delinquent taxes or assessments, sheriff sale, bankruptcy action, or mortgage foreclosure;

(14) a transfer made in contemplation of death."

NEW SECTION. Section 2. {standard} Effective date - applicability. [This act] is effective upon passage and approval and applies to all transfers after the effective date.

-END-

{ Draft Prepared by
"Paul Van Tricht,
OLA, DOR 3341" }

HB 363 — Current vs Proposed Taxation of Motor Vehicles

	Current Law	Proposed Law
New vehicles — 1st year	MSRP X 1 1/2% = Tax	No Change
Cars	Avg. Trade in X 2% = Tax	MSRP X Percentage Mult. X 2% = Tax
Motor cycles	Avg. Trade in X 2% = Tax	" " " " " "
Trucks — 1 ton & under	Avg. Trade in X 2% = Tax	" " " " " "
Trucks — over 1 ton	Avg. Wholesale X 9% X local mill levy = Tax	" " " " " "
Interstate motor vehicle fleets	Acquired Cost X Deprec. Rate X 9% X statewide average levy = Tax (plus 45 mills on the power unit)	" " " " " "
Trailers	Avg. Wholesale X 9% X local mill levy = Tax	Fee based on declared weight and age

EXHIBIT 2
DATE 2/10/95
HB 363

Attachment 5

Distribution of Current Law and Proposed Law Vehicle Taxes
New Car Sales Tax at 1.5 Percent
By County, Tax Year 1993

	County	Current Law Tax			Proposed Law Tax			Change in Tax	% Chng. in Tax
		New Car	Property	Total	New Car	Property	Total		
1	SILVER BOW	300,288	1,640,826	1,941,114	284,016	1,679,761	1,963,777	22,663	1.2%
2	CASCADE	711,158	3,606,294	4,317,452	672,520	3,694,828	4,367,348	49,896	1.2%
3	YELLOWSTONE	1,475,486	6,506,138	7,981,624	1,473,963	6,635,413	8,109,376	127,752	1.6%
4	MISSOULA	900,158	4,255,266	5,155,424	949,935	4,206,129	5,156,064	640	0.0%
5	LEWIS AND CLARK	554,084	2,763,022	3,317,106	539,054	2,766,883	3,305,937	(11,169)	-0.3%
6	GALLATIN	634,778	3,053,978	3,688,756	626,445	3,000,148	3,626,593	(62,163)	-1.7%
7	FLATHEAD	795,160	3,773,852	4,569,012	768,957	3,777,938	4,546,895	(22,117)	-0.5%
8	FERGUS	72,874	629,826	702,700	67,446	624,542	691,988	(10,712)	-1.5%
9	POWDER RIVER	20,268	154,440	174,708	13,845	148,707	162,552	(12,156)	-7.0%
10	CAFBON	85,840	578,968	664,808	74,359	585,866	660,225	(4,583)	-0.7%
11	PHILLIPS	32,500	292,164	324,664	27,133	293,539	320,672	(3,992)	-1.2%
12	HILL	148,708	928,576	1,077,284	128,724	927,930	1,056,654	(20,630)	-1.9%
13	RAVALLI	211,690	1,384,166	1,595,856	197,199	1,337,533	1,534,732	(61,124)	-3.8%
14	CUSTER	98,752	562,524	661,276	91,347	587,075	678,422	17,146	2.6%
15	LAKE	162,770	987,960	1,150,730	152,673	985,104	1,137,777	(12,953)	-1.1%
16	DAWSON	59,578	566,148	625,726	57,339	591,554	648,893	23,167	3.7%
17	ROOSEVELT	52,818	330,382	383,200	50,555	338,019	388,574	5,374	1.4%
18	BEAVERHEAD	104,374	525,242	629,616	87,905	550,195	638,100	8,484	1.3%
19	CHOUTEAU	78,586	385,524	464,110	67,620	377,269	444,889	(19,221)	-4.1%
20	VALLEY	48,070	505,460	553,530	46,149	530,480	576,629	23,099	4.2%
21	TOOLE	80,160	257,162	337,322	74,448	269,040	343,488	6,166	1.8%
22	BIG HORN	78,532	386,366	464,898	68,259	392,860	461,119	(3,779)	-0.8%
23	MUSSELSHELL	55,736	249,936	305,672	52,878	244,803	297,681	(7,991)	-2.6%
24	BLAINE	44,542	237,810	282,352	38,053	237,026	275,079	(7,273)	-2.6%
25	MADISON	99,230	497,660	596,890	90,291	483,921	574,212	(22,678)	-3.8%
26	PONDERA	67,174	328,978	396,152	92,849	343,540	436,389	40,237	10.2%
27	RICHLAND	146,144	601,090	747,234	131,084	580,714	711,798	(35,436)	-4.7%
28	POWELL	65,616	302,094	367,710	63,919	299,630	363,549	(4,161)	-1.1%
29	ROSEBUD	111,848	546,772	658,620	98,218	555,668	653,886	(4,734)	-0.7%
30	DEER LODGE	60,944	528,410	589,354	58,637	558,594	617,231	27,877	4.7%
31	TETON	45,924	366,628	412,552	43,064	389,469	432,533	19,981	4.8%
32	STILLWATER	87,322	488,266	575,588	76,076	495,602	571,678	(3,910)	-0.7%
33	TREASURE	9,144	55,544	64,688	8,376	54,651	63,027	(1,661)	-2.6%
34	SHERIDAN	42,070	317,456	359,526	42,134	329,403	371,537	12,011	3.3%
35	SANDERS	65,812	418,272	484,084	54,309	415,084	469,393	(14,691)	-3.0%
36	JUDITH BASIN	29,200	136,128	165,328	34,361	133,208	167,569	2,241	1.4%
37	DANIELS	10,132	176,582	186,714	9,155	188,249	197,404	10,690	5.7%
38	GLACIER	132,164	352,784	484,948	119,427	365,833	485,260	312	0.1%
39	FALLON	46,830	250,200	297,030	42,153	264,364	306,517	9,487	3.2%
40	SWEET GRASS	53,848	220,584	274,432	50,881	224,039	274,920	488	0.2%
41	MCCONE	1,270	131,216	132,486	4,352	135,103	139,455	6,969	5.3%
42	CARTER	13,338	97,290	110,628	16,064	96,383	112,447	1,819	1.6%
43	BROADWATER	26,962	215,262	252,224	16,934	232,131	249,065	(3,159)	-1.3%
44	WHEATLAND	23,054	85,356	108,410	22,387	80,397	102,784	(5,626)	-5.2%
45	PRAIRIE	7,962	107,886	115,848	7,612	102,534	110,146	(5,702)	-4.9%
46	GRANITE	48,146	129,768	177,914	42,558	125,013	167,571	(10,343)	-5.8%
47	MEAGHER	33,210	135,422	168,632	28,951	129,351	158,302	(10,330)	-6.1%
48	LIBERTY	38,784	162,502	201,286	36,375	166,202	202,577	1,291	0.6%
49	PARK	99,332	867,726	967,058	91,887	871,184	963,071	(3,987)	-0.4%
50	GARFIELD	8,904	114,386	123,290	9,242	113,506	122,748	(542)	-0.4%
51	JEFFERSON	144,962	473,530	618,492	131,826	471,756	603,582	(14,910)	-2.4%
52	WIBAUX	14,306	71,210	85,516	13,866	73,500	87,366	1,850	2.2%
53	GOLDEN VALLEY	0	57,224	57,224	0	54,420	54,420	(2,804)	-4.9%
54	MINERAL	31,870	204,720	236,590	28,978	200,870	229,848	(6,742)	-2.8%
55	PETROLEUM	0	63,136	63,136	0	56,997	56,997	(6,139)	-9.7%
56	LINCOLN	118,432	954,946	1,073,378	111,764	927,715	1,039,479	(33,899)	-3.2%
TOTAL TAX		8,490,844	44,031,058	52,521,902	8,188,552	44,301,673	52,490,225	(31,677)	-0.1%

EXHIBIT 4
DATE 2/10/95
HB 363

HB-363 HEARING-HOUSE TAXATION COMMITTEE-FEB 10, 1995 8:00 A.M.
ROOM 437

MR. CHAIRMAN, MEMBERS OF THE COMMITTEE, MY NAME IS PATRICIA COOK. I AM LEGISLATIVE CHAIRMAN FOR THE MONTANA COUNTY TREASURER'S ASSOCIATION AND LAKE COUNTY TREASURER

I COME BEFORE YOU TODAY IN BEHALF OF OUR ASSOCIATION TO SUPPORT HB-363. I WOULD LIKE TO EXPRESS A FEW OF THE BENEFITS OF THIS BILL, NOT ONLY TO OUR OFFICE BUT TO OUR CUSTOMERS.

WITH OUR CURRENT SYSTEM, WHEN A NEW VEHICLE IS PURCHASED COUNTY TREASURERS RECEIVE A MANUFACTURERS SUGGESTED RETAIL PRICE FROM THE DEALERSHIP. WE CAN GET TITLE APPLICATIONS ON TWO IDENTICAL VEHICLES FROM TWO DIFFERENT DEALERSHIPS AND THESE MANUFACTURERS SUGGESTED RETAIL PRICES FREQUENTLY DIFFER. THEREFORE THE TWO VEHICLE OWNERS PAY DIFFERENT NEW CAR SALES TAX AMOUNTS AS THE SALES TAX IS BASED ON 1 1/2% OF THE MANUFACTURERS SUGGESTED RETAIL PRICE.

THIS BILL ESTABLISHES CONSISTENCY ACROSS THE STATE, ON VEHICLES AND TRAILERS. CURRENTLY THE DEPT OF REVENUE IS ALLOWED TO USE "ACQUIRED COST" AS A BASIS FOR ASSESSING VEHICLES. I HAVE A COPY OF A REGISTRATION FROM LAKE COUNTY FOR A 1962 CHEVROLET CORVETTE. IF THIS VEHICLE WAS RENEWED AND PROCESSED THROUGH THE MAIL, THE VEHICLE WOULD HAVE BEEN ASSESSED AT THE LOWEST POSSIBLE VALUE FOR THAT YEAR CAR. THIS MARKET VALUE WOULD HAVE BEEN \$1179. AND THE TAX WOULD HAVE BEEN \$23.58. BECAUSE THE CUSTOMER BROUGHT THE PAPERWORK TO THE OFFICE AND PERSONALLY WENT TO THE ASSESSOR'S OFFICE HE WAS ASKED WHAT HE PAID FOR THE CAR WHICH WAS \$30,000. THE ASSESSOR'S OFFICE THEN TOOK 80% OF THE \$30,000 TO ESTABLISH THE AMOUNT WHICH WAS MULTIPLIED BY THE 2% LIGHT VEHICLE FEE. THIS MAN'S TAX WAS \$480.

A SIMILAR CASE WAS A YOUNG LADY WHO PURCHASED A 2-HORSE TRAILER AND HAD TO GO TO THE ASSESSOR'S OFFICE TO HAVE THE TRAILER ASSESSED. THEY ASKED WHAT SHE PAID FOR AND BECAUSE SHE NOT ONLY SHOWED THEM THE BILL OF SALE SHE UNKNOWINGLY ALSO SHOWED THEM A RECEIPT FOR WHAT IT COST HER TO HAVE THE TRAILER PAINTED WHICH NATURALLY MADE THE TRAILER WORTH MORE AND THEY ADDED THOSE COSTS TO THE ASSESSMENT. BY THE TIME SHE COMPLETED HER TITLE WORK IN OUR OFFICE SHE WAS JUST ABOUT IN TEARS BECAUSE SHE NEVER DREAMED IT WOULD COST HER THAT MUCH TO LICENSE THE OLD HORSE TRAILER.

UNDER THE CURRENT SYSTEM, A 1979 FLATBED TRAILER WITH A TAXABLE VALUE OF \$200 REGISTERED IN A RURAL AREA IN LAKE COUNTY WOULD PAY \$74.58 TAXES. THE SAME TRAILER REGISTERED WITHIN THE LIMITS OF AN INCORPORATED CITY WOULD PAY \$81.57. BY EQUALIZING THE TAX NO MATTER WHERE THE TAILER IS REGISTERED, THE PROBLEM OF PEOPLE LICENSING VEHICLES IN THE WRONG TAXING DISTRICTS AND COUNTIES WILL BE ELIMINATED BECAUSE THE COST WILL BE THE SAME WHERE EVER IT IS REGISTERED.

A DEPRECIATION SCHEDULE WILL BE USED BASED ON THE MANUFACTURED SUGGESTED RETAIL PRICE. ONCE THIS PRICE IS ENTERED INTO THE COMPUTER SYSTEM, A PERCENTAGE WILL BE APPLIED TO IT EACH YEAR. THIS ELIMINATES THE PROBLEM OF HAVING A VEHICLE VALUED HIGHER EVEN THOUGH IT IS A YEAR OLDER. THIS PROBLEM OCCURS FREQUENTLY NOW AS THE VEHICLES ARE ASSESSED BASED ON THE "AVERAGE TRADE-IN VALUE" LISTED IN THE NADA GUIDE. IT ISN'T UNCOMMON TO SEE A PICKUP VALUE INCREASE EVEN THOUGH IT IS A YEAR OLDER. TRY AND EXPLAIN THAT TO YOUR CUSTOMER.

THIS LEGISLATION WILL SIMPLIFY THE PROCESS OF REGISTRATION. NOT ONLY WILL IT BE EASIER TO PROCESS THE VEHICLE BY MAIL, IT ALLOWS ARE CUSTOMERS TO COME TO THE TREASURER WITHOUT BEING ROUTED TO THE ASSESSOR FIRST. IN THE PAST WE HAVE HAD CUSTOMERS COME TO OUR OFFICES JUST BEFORE 5:00 P.M. AND IF THEIR VEHICLES NEED ASSESSING BY THE DEPT OF REVENUE ASSESSOR'S OFFICE AND THAT OFFICE HAS CLOSED THEIR WINDOW FOR THE DAY, WE CANNOT COMPLETE THE WORK.

IT HAS BEEN CHALLENGING AND REWARDING WORKING WITH THE OTHER DEPARTMENTS TO PUT TOGETHER A BILL WHICH WE ALL SUPPORT. WE HAD A GREAT TEAM AND I HOPE ^{that will follow} OUR TEAM WILL END UP ^{as winners} LIKE THE SAN FRANCISCO 49ERS AND NOT ^{the} THE SAN DIEGO CHARGERS. PLEASE VOTE "YES" ON THIS BILL!

I WILL BE HAPPY TO ANSWER ANY QUESTIONS.
THANK YOU

EXHIBIT 5
DATE 2/10/95
HB 343

ECONOMIC BENEFITS TO MONTANA FROM
ACCP PLANT EXPANSION IN COLSTRIP

ITEM	ANNUAL AMOUNT
PAYROLL DIRECT	\$1,250,000
PAYROLL INDIRECT	\$2,475,000

PROPERTY TAXES	\$230,000
GROSS PROCEEDS TAX	\$235,000
RITT	\$19,000
FEDERAL ROYALTY SHARE	\$213,000
MSTA REPAYMENT	\$248,000
BENEFITS TO MT FROM TAXES & REPMT.	\$945,000

NOTE: ASSUMES A 400,000 TPY EXPANSION, 600,000 TONS OF FEEDSTOCK,
20 DIRECT JOBS (PROCESSING & MINING), AND \$30 MILLION INVESTMENT

HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

Taxation COMMITTEE BILL NO. HB 363
 DATE 2/10/95 SPONSOR(S) Rep. Swanson

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
Dean Roberts	Dept of Justice	363		
Dave Galt	MOI	363		✓
Bud Schoen	Dept Justice	363		
Sharon Ferguson	Dept. of Revenue	363		✓
Patricia Cook	Montana County Treasurer's Assoc	363		✓
Dan Wyrick	Mergenthaler	363	✓	
Curt Kungen	MT MOTOR CARRIER ASSN	363	X	
JAVE WENZELRIED	WATKINS & SHEPARD		✓	
Russ Ritter	Westran		✓	
Gordon Morris	MACo	363		✓
Mary Whittinghill	DOR			✓
James Burr	MONTAX	363	✓	

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

HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

Location _____ COMMITTEE _____ BILL NO. HJR 16
 DATE 2/10/95 SPONSOR(S) Rep. Cobb

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT

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

HOUSE OF REPRESENTATIVES

VISITOR'S REGISTER

Loxation COMMITTEE _____ BILL NO. SB 75
 DATE 2/10/95 SPONSOR(S) Sen. Maherty

PLEASE PRINT

PLEASE PRINT

PLEASE PRINT

NAME AND ADDRESS	REPRESENTING	BILL	OPPOSE	SUPPORT
Ed Caplis	MSCA			✓

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