

**MINUTES**

**MONTANA SENATE  
54th LEGISLATURE - REGULAR SESSION**

**COMMITTEE ON TAXATION**

**Call to Order:** By CHAIRMAN GERRY DEVLIN, on January 26, 1995, at  
8:00 a.m.

**ROLL CALL**

**Members Present:**

Sen. Gerry Devlin, Chairman (R)  
Sen. Mike Foster, Vice Chairman (R)  
Sen. Mack Cole (R)  
Sen. Delwyn Gage (R)  
Sen. Lorents Grosfield (R)  
Sen. John G. Harp (R)  
Sen. Dorothy Eck (D)  
Sen. Barry "Spook" Stang (D)  
Sen. Fred R. Van Valkenburg (D)

**Members Excused:** None

**Members Absent:** None

**Staff Present:** Jeff Martin, Legislative Council  
Renée Podell, Committee Secretary

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

**Committee Business Summary:**

Hearing: HB 171, SB 169  
Executive Action: None

**HEARING ON HB 171**

**Opening Statement by Sponsor:**

REP. JOHN MERCER, HD 74, Flathead Lake, announced he is chief  
sponsor along with SEN. BRUCE CRIPPEN of HB 171, at the request  
of GOV. MARC RACICOT. He affirmed in light of the governor's  
schedule he would like the governor to proceed first.

**Proponents' Testimony:**

GOV. MARC RACICOT said this bill concerns a topic that has been a

significant one for a long period of time. He stated when it became obvious in May or June of 1994, there was more revenue received than what had been projected, the immediate consultation process began with the people of Montana, and those who serve in the legislature to determine an appropriate course of action. **GOV. RACICOT** said Montanans expected early on to have the money returned to them in some form. He acknowledged there is in excess of \$25 million, beyond the ending fund balance, previously set by the legislature during the 1993 session. **GOV. RACICOT** stated for a variety of reasons, most notably, to make certain that we keep faith with the people of Montana, that these funds be returned to the people. He commented he would be delighted to respond to questions at this time if it would be helpful to the committee.

Questions of the Governor From Committee Members and Responses:

None

Opening Statement by Sponsors:

**REP. MERCER** remarked the winds of change are blowing in Montana, and they are blowing into the Senate with HB 171. He commented he has been discouraged as a member of the state legislature at the lack of public confidence there is in government. He stated a lot of the lack of public confidence is due to the fact public officials don't look at things through the people's eyes, but through government's eyes. **REP. MERCER** affirmed budget funds or excess taxes have always been looked at in the government's eyes, to be spent by the government. He said predictions are that all the government services can be provided for at a cost of \$24.4 million. **REP. MERCER** reported there will be an additional \$25 million on top of the \$24.4 million, and HB 171, refunds any amount to the taxpayers of Montana that comes in over and above the \$24.4 million. He highlighted the conditions contained in the bill for the refund restrictions.

{Tape: 1; Side: A; Approx. Counter: 9.7.}

**SEN. BRUCE CRIPPEN, SD 10, Billings**, stated he is a co-sponsor of HB 171. He commented this bill changes the relationship between state government and the people, and discussed the lack of faith in the government process as witnessed in the November elections. **SEN. CRIPPEN** said the excess money belongs to the people, and back to the people it should go. He summarized HB 171, by saying it charts a much needed new direction of government in it's relationship with the people. He asked the committee for approval of HB 171.

**Jeff Miller, Administrator, Income and Miscellaneous Tax Division, Department of Revenue**, highlighted the mechanics of how the department would refund the taxpayers money. **Mr. Miller** presented handouts. **EXHIBITS 1 and 2**. He commented the program is expected to be completed by the end of November, and the department will start working on the refund process upon passage

of this bill.

**Laurie Koutnik, Executive Director, Christian Coalition of Montana**, acknowledged the people of Montana do want their money back. She attested it is best to allow people to decide how they choose to spend their money. She urged passage of HB 171.

**Ed Grogan, Business and Health Alliance**, stated it isn't the amount of the money, it is the act that counts. He said giving the people their money back will do a lot towards earning the trust of the people.

**Arlette Randash, Eagle Forum**, said the boldness of the move on the part of **Gov. Racicot** stands as testimony to the integrity that he brings, and to the men who bring this forward to the people.

**Carolyn McGady**, supports giving the people's money back to them, and letting them put it where they think it needs to go.

Opponents' Testimony:

None

Informational Testimony:

None

Questions From the Committee Members and Responses:

**SEN. DELWYN GAGE** asked **Mr. Miller** what kind of lead way is the department leaving with regard to the funds that will not be allocated in October to take care of returns, amends, and audit changes. **Mr. Miller** responded it is the department's contention to fine tune the percentage to distribute all of the available pool of refund. He commented it is the department's experience that a very small percentage of liability change happens, and a small amount would be retained to address audits or amendments.

Closing by Sponsor:

**REP. MERCER** thanked the committee for the hearing. He remarked many people commented that it's not the amount of money that counts or that it is an insignificant amount of money. He stressed this is a significant amount of money. **REP. MERCER** acknowledged the refund is in the area of a 7% or 8% reduction in the tax bill. He commented some people say this money should be spent for a number of other purposes, but he stated it is time for government to quit thinking about spending the money, because the arguments that justify spending the money on buildings or Work Comp would justify imposing additional taxes also for those expenditures. He reminded the committee that **Governor Racicot** asked the people what they wanted.

EXECUTIVE ACTION ON HB 171

**Motion:** SEN. JOHN HARP MOVED HB 171 BE CONCURRED IN.

**Discussion:** SEN. HARP said it is clear that the people of Montana are interested in HB 171. He stated the Governor polled the people, and asked them how this refund should come back to them. SEN. HARP further commented HB 171, is common sense, and the right thing to do.

SEN. FRED VAN VALKENBURG stated he is voting against the motion, although it is a futile effort. He acknowledged there is no one who wants to have a serious discussion about this issue. SEN. VAN VALKENBURG disclosed the issue is one that is properly enforced in the form of this bill, it is one that may well be an appropriate use of the funds available, but it is far too premature to create the expectation in the public's minds that there is some great refund coming back to them. He commented anyone who has served in this body for any length of time knows a month from now there may be an entirely different fiscal picture. SEN. VAN VALKENBURG said there is no overwhelming public support for this particular proposal, and he can't see any willingness at all on the part of the other party to look at an alternative to this or to slow it down. He stated it is an extremely political move being forced through which the other party has the muscle to do, and as a consequence there is no reason to carry this on any longer.

SEN. BARRY "SPOOK" STANG commented the people in his district are less happy to get this refund in the form of income tax than they would be to get it in property tax refunds. He declared what disturbs him is the largest percentage of the rebate goes to the people who make \$150,000, and those are the people in this state who probably need the help least. SEN. STANG reported he has been on the tax committee for 10 years, and he hasn't ever seen a tax bill that effects this many people, heard, and acted upon in 20 minutes. He voiced his concern the committee hasn't even researched this issue as a committee. SEN. STANG pointed out there are few proponents in attendance for this hearing, and there doesn't seem to be overwhelming support for HB 171.

SEN. MIKE FOSTER stated one of the complaints he has heard today is not many people came to support the bill. He insisted that is not the case. He said there are proponents representing a large number of people here today. He announced there were no opponents testifying. SEN. FOSTER acknowledged the cause of the surplus comes from income tax, and it makes good common sense to try to provide the refund to the source that created the surplus. He related the people in his district demanded the refund, and they want it on a Pro Rata basis. SEN. FOSTER said he is pleased not only to have his name on the bill, but to be able to vote for it.

**SEN. DOROTHY ECK** professed the people in her district think this is pretty silly. She stated they have diverse ideas of how they think the money could be spent explaining that the idea that came up mostly was the money should be spent on capitol repairs. **SEN. ECK** said it would be nice to think people will send their refund money back to be used for capitol repair or other programs, but those who get the big refunds are those who don't take a standard deduction, and can benefit by giving the money to a charitable cause. She suggested a form be included with the refund check which lists names and addresses of proposed projects enlisting funds. **SEN. ECK** agreed with those who said this is premature. She said, "we are taking a lot for granted by doing this so early in the session."

**SEN. LORENTS GROSFIELD** disclosed he didn't want people to have the impression this tax rebate is going to wealthy taxpayers. He commented he sees the numbers on the handouts differently. He referenced the middle column of the handout (**EXHIBIT 1**), those with income over \$100,000, about 75% of the rebate amounts go to taxpayers under \$100,000. He referred to the next column, stating if the numbers are added up of the actual people that get rebated from \$10,000, up to about \$60,000, about 80% of the refunds go to people in the \$20,000, up to the \$30,000, range. **SEN. GROSFIELD** stated the refunds go back to all Montanans, and the bulk of it goes to ordinary Montana citizens like we are, and the proponents of the bill are. He further stated it used to be, in the minds of the people, about as low as you could go was to be a bureaucrat, but that is not the case anymore, commenting we learned that in the last election cycle. **SEN. GROSFIELD** explained there is a class of people held in lower esteem than bureaucrats, and that class is legislators. He acknowledged there is a crisis in the faith of government, a serious crisis, and this bill is an indication that government is changing. **SEN. GROSFIELD** affirmed this legislature is going to see to it that we aren't dealing with government as usual or with business as usual. He stated the important part of this bill is it is the first major attempt to restore some faith in government, and elected officials. He urged a favorable vote of HB 171.

**SEN. MACK COLE** stated as a person who was a bureaucrat, and is now an elected government official, he believes it is very important to give the money back.

**SEN. DELWYN GAGE** disclosed this issue was third or perhaps fourth in his preferences as to what should be done with this funding. He stated in response to some of the comments, he doesn't worry about how popular he is going to be or what the people will think of legislators, because that can't be changed, regardless if the money is refunded or not. **SEN. GAGE** voiced his concern in regard to this bill doing things which will affect balance. He questioned how the department will make adjustments in regard to several bills being presented this session dealing with tax adjustments, and/or credits. He commented he has a lot of difficulties with areas of this bill.

**SEN. HARP** responded to comments made in regard to this refund being premature. He stated the refund is for taxes for a fiscal year that ends June 10, 1995. He affirmed the governor reported he felt confident there is at least \$25 million, and possibly more, that would be rebated to the people of Montana. **SEN. HARP** stated this is for real, and people will be receiving these rebates. He remarked it isn't the amount, it is the right thing to do.

**SEN. GERRY DEVLIN** commented some people on the committee think this is quite rapid to take action on this bill. He stated it was his decision as chairman of the committee to make this decision. He disclosed he based his decision on 14 years experience in the legislature, explaining each time there is a little pot of gold somewhere, it disappears one year after the another. He said someone always finds a way to spend the money. **SEN. DEVLIN** attested there is a surplus, and it is very appropriate to send it back to the folks before someone decides to spend the money, and increase a base that we will not be able to keep up with in future years. He proclaimed he was part of the legislature in 1981, when \$100 million was given to K-12 schools. He said it was given because the legislators thought it would reduce property taxes, but the mill levy was just as high as it had been the year before. **SEN. DEVLIN** stated he wants it on record why he is taking executive action now. He said, "I don't want someone to think up a scheme to spend the money."

{Tape: 1; Side: A; Approx. Counter: 48.9.}  
Motion/Vote: HB 171 BE CONCURRED IN.

Vote: MOTION CARRIED 6 - 3, HB 171, BE CONCURRED IN (on roll call vote).

#### HEARING ON SB 169

##### Opening Statement by Sponsor:

**B.F. "CHRIS" CHRISTIAENS, SD 23, Cascade County**, stated SB 169, is a bill allowing an income tax credit against property taxes paid on the taxpayer's principal residence. He explained the bill will have a \$15,000 taxable valuation rate which would be exempt for all owner occupied residences for owners who have lived in those residences for at least nine months out of the year. **SEN. CHRISTIAENS** said the rebate would have to be applied for, and people would receive the deduction on their income taxes. He commented the fiscal note is not signed because he asked for a cap at \$30 million total cost, and the fiscal note comes up to \$44,500,000 in FY'96, and \$44,900,000 in FY'97. **SEN. CHRISTIAENS** said SB 235's fiscal note shows basically the same number of properties and isn't \$44 million. He acknowledged this is a good bill. He stated it has a high price tag, but as the economy continues to flourish, opportunity will be here for us to afford this in the future, and to help Montanans who are residents get the kind of property tax help they need.

Proponents' Testimony:

REP. JIM ELLIOTT, HD 72, Trout Creek, mentioned last year the legislature tried to give property tax relief to the homeowners of Montana, which failed. He stated over the last few sessions tax relief has been given to the coal industry, oil industry, stores that inventory large items, farmers who formally had paid inventory on their cattle under two years of age, and personal property tax was lowered, but he said he doesn't recall the Montana homeowner getting tax relief. REP. ELLIOTT commented it is high time the legislature does such a thing, and SEN. CHRISTIAENS' homestead relief bill is a vehicle in which to give tax relief to the homeowner.

John Coruran, Voter and Taxpayer in Missoula, Cascade and Richmond Counties, stated he is speaking for seniors who couldn't come to today's hearing. He said it is past time for the legislature to come up with some sort of solution. Mr. Coruran declared he supports SB 169, and anything the committee can do for seniors.

{Tape: 1; Side: B; Comments: Tape Turned.}

Opponents' Testimony:

None

Informational Testimony:

Mick Robinson, Director, Department of Revenue, commented he has technical issues he wanted to communicate to the committee on SB 169. He stated he takes exception to SEN. CHRISTIAENS comment regarding fiscal notes. He said SB 235, referred to by SEN. CHRISTIAENS, is obviously a different bill than SB 169, and there are reasons for having different fiscal notes. Mr. Robinson disclosed he would be happy to meet with SEN. CHRISTIAENS and show him the consistency of the information. He commented the eligibility included in this bill is somewhat different from the eligibility under the present elderly homeowner credit. He recommended that the residency requirements be consistent. Mr. Robinson suggested a change in the bill to prevent double refunds of the elderly homeowner credit, and the credit in this bill, declaring it should be one or the other, not both. He discussed extension of time, penalty, and interest rates stating it was more appropriate that the language refer to the present penalty, and interest statutes. He commented the present rate is 9%, and this bill discusses a 12% rate. Mr. Robinson further commented that the tax mechanism under Section 5, is too complicated for the income tax system, and could become confusing for taxpayers.

Questions From Committee Members and Responses:

None

Closing by Sponsor:

SEN. CHRISTIAENS said this is a bill that treats property taxpayers around the state fairly, giving a straight forward amount that would be credited. He agreed there may be technical problems, but they can be worked out. He commented he would be willing to work with a subcommittee. SEN. CHRISTIAENS requested a do pass vote on SB 169, for the taxpayers of Montana.

EXECUTIVE ACTION ON SB 56

Motion: SEN. STANG explained amendments presented for SB 56, changing Line 1, Page 2, 95% to 90% in line with the federal income tax, back to a 6 month extension. SEN. STANG MOVED HIS AMENDMENTS.

Motion/Vote: THE MOTION CARRIED UNANIMOUSLY

Vote: SEN. STANG MOVED SB 56 DO PASS AS AMENDED.

Discussion: SEN. FOSTER asked Mr. Robinson to respond to the amendments. Mr. Robinson said the department reviewed the fiscal impact of moving the 95% to 90%. He said the taxpayers are not focusing on that percentage, they are focusing on the 100% safe harbor. He commented it is good to make it consistent with the federal form. Mr. Robinson remarked he is disappointed when a bill comes in one particular form, all of it is removed, and something else is the only thing that goes forward. He suggested that "by request of the Department of Revenue" be scratched out.

SEN. ECK said it is still a worthwhile bill.

SEN. GAGE commented this is another one of those bills that could have an impact on FY'95 revenues. {Tape: 1; Side: B; Approx. Counter: 13.6; Comments: Speaker difficult to hear..}

SEN. VAN VALKENBURG asked Mr. Robinson if this bill passes out of the senate in the form that these amendments would put it in would you attempt to get the bill amended back to it's original form in the house. Mr. Robinson commented, "yes, the DOR would probably try to get it amended back to the original bill."

Motion/Vote: SEN. VAN VALKENBURG MOVED A SUBSTITUTE MOTION TO TABLE SB 56 AS AMENDED. THE MOTION FAILED 6 - 3 (on a roll call vote).

Motion/Vote: DO PASS AS AMENDED. THE MOTION CARRIED 8 - 1 (on a roll call vote).



ADJOURNMENT

Adjournment: 9:26 a.m.

  
GERRY DEVLIN, Chairman

  
RENEE J. PODELL, Secretary

GD/rp



MONTANA SENATE  
1995 LEGISLATURE  
TAXATION COMMITTEE  
ROLL CALL VOTE

DATE January 26, 1995 BILL NO. HB 171 NUMBER 1st Vote  
MOTION: Sen. Harp HB 171 Be Concurred In

| NAME                       | AYE | NO |
|----------------------------|-----|----|
| GERRY DEVLIN, CHAIRMAN     | ✓   |    |
| MACK COLE                  | ✓   |    |
| DOROTHY ECK                |     | ✓  |
| DELWYN GAGE                | ✓   |    |
| LORENTS GROSFIELD          | ✓   |    |
| JOHN HARP                  | ✓   |    |
| BARRY "SPOOK" STANG        |     | ✓  |
| FRED VAN VALKENBURG        |     | ✓  |
| MIKE FOSTER, VICE CHAIRMAN | ✓   |    |
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MONTANA SENATE  
1995 LEGISLATURE  
TAXATION COMMITTEE  
ROLL CALL VOTE

DATE January 26, 1995 BILL NO. SB 56 NUMBER 1st Vote  
MOTION: TABLE AS AMENDED / SEN. VAN VALKENBURG

| NAME                       | AYE | NO |
|----------------------------|-----|----|
| GERRY DEVLIN, CHAIRMAN     |     | ✓  |
| MACK COLE                  |     | ✓  |
| DOROTHY ECK                |     | ✓  |
| DELWYN GAGE                | ✓   |    |
| LORENTS GROSFIELD          |     | ✓  |
| JOHN HARP                  |     | ✓  |
| BARRY "SPOOK" STANG        | ✓   |    |
| FRED VAN VALKENBURG        | ✓   |    |
| MIKE FOSTER, VICE CHAIRMAN |     | ✓  |
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MONTANA SENATE  
1995 LEGISLATURE  
TAXATION COMMITTEE  
ROLL CALL VOTE

DATE January 26, 1995 BILL NO. SB 56 NUMBER 2nd Vote  
MOTION: DPAA

| NAME                       | AYE | NO |
|----------------------------|-----|----|
| GERRY DEVLIN, CHAIRMAN     | ✓   |    |
| MACK COLE                  | ✓   |    |
| DOROTHY ECK                | ✓   |    |
| DELWYN GAGE                | ✓   |    |
| LORENTS GROSFIELD          | ✓   |    |
| JOHN HARP                  | ✓   |    |
| BARRY "SPOOK" STANG        | ✓   |    |
| FRED VAN VALKENBURG        |     | ✓  |
| MIKE FOSTER, VICE CHAIRMAN | ✓   |    |
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**Distribution of \$25,000,000 Rebate  
Based on Actual 1993 Income Tax Filings**

DATE January 26, 1995EXHIBIT NO. 1BILL NO. HB 171

| Total Income Bracket     | Amount of Rebate  | Percentage of Rebate | Number of Taxpayers Rebated | Average Rebate |
|--------------------------|-------------------|----------------------|-----------------------------|----------------|
| \$ 0 - \$ 1,999          | 0                 | 0.00%                | 0                           | \$0.00         |
| \$ 2,000 - \$ 3,999      | 0                 | 0.00%                | 0                           | \$0.00         |
| \$ 4,000 - \$ 5,999      | 10                | 0.00%                | 1                           | \$10.03        |
| \$ 6,000 - \$ 7,999      | 36,236            | 0.14%                | 3,262                       | \$11.11        |
| \$ 8,000 - \$ 9,999      | 115,708           | 0.46%                | 8,174                       | \$14.16        |
| \$ 10,000 - \$ 11,999    | 170,463           | 0.68%                | 9,549                       | \$17.85        |
| \$ 12,000 - \$ 13,999    | 225,531           | 0.90%                | 10,356                      | \$21.78        |
| \$ 14,000 - \$ 15,999    | 280,951           | 1.12%                | 10,709                      | \$26.24        |
| \$ 16,000 - \$ 17,999    | 329,731           | 1.32%                | 10,811                      | \$30.50        |
| \$ 18,000 - \$ 19,999    | 374,497           | 1.50%                | 10,742                      | \$34.86        |
| \$ 20,000 - \$ 24,999    | 1,081,443         | 4.33%                | 26,015                      | \$41.57        |
| \$ 25,000 - \$ 29,999    | 1,275,562         | 5.10%                | 25,298                      | \$50.42        |
| \$ 30,000 - \$ 34,999    | 1,483,708         | 5.93%                | 24,912                      | \$59.56        |
| \$ 35,000 - \$ 39,999    | 1,666,350         | 6.67%                | 24,389                      | \$68.32        |
| \$ 40,000 - \$ 44,999    | 1,713,390         | 6.85%                | 22,512                      | \$76.11        |
| \$ 45,000 - \$ 49,999    | 1,729,719         | 6.92%                | 20,322                      | \$85.12        |
| \$ 50,000 - \$ 54,999    | 1,565,840         | 6.26%                | 16,418                      | \$95.37        |
| \$ 55,000 - \$ 59,999    | 1,390,260         | 5.56%                | 13,266                      | \$104.80       |
| \$ 60,000 - \$ 64,999    | 1,183,227         | 4.73%                | 10,207                      | \$115.92       |
| \$ 65,000 - \$ 69,999    | 1,006,330         | 4.03%                | 7,887                       | \$127.59       |
| \$ 70,000 - \$ 74,999    | 830,664           | 3.32%                | 6,014                       | \$138.12       |
| \$ 75,000 - \$ 79,999    | 710,783           | 2.84%                | 4,640                       | \$153.19       |
| \$ 80,000 - \$ 89,999    | 1,055,077         | 4.22%                | 6,069                       | \$173.85       |
| \$ 90,000 - \$ 99,999    | 768,465           | 3.07%                | 3,804                       | \$202.01       |
| \$100,000 - \$109,999    | 625,810           | 2.50%                | 2,667                       | \$234.65       |
| \$110,000 - \$119,999    | 522,568           | 2.09%                | 1,986                       | \$263.13       |
| \$120,000 - \$129,999    | 414,472           | 1.66%                | 1,400                       | \$296.05       |
| \$130,000 - \$139,999    | 385,024           | 1.54%                | 1,156                       | \$333.07       |
| \$140,000 - \$149,999    | 353,037           | 1.41%                | 946                         | \$373.19       |
| \$150,000 +              | 3,705,144         | 14.82%               | 7,184                       | \$515.75       |
| <b>Total, All Filers</b> | <b>25,000,000</b> | <b>100.00%</b>       | <b>290,696</b>              | <b>\$86.00</b> |

ORI/MDOR

09-Jan-95

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# INCOME TAX REBATE OPTIONS

Tax Year 1994

All Taxpayers

(\$1,000 Cap and \$10 Minimum Per Taxpayer)

| REBATE<br>POOL | REBATE<br>PERCENT | AVERAGE<br>REBATE | NO. OF<br>REBATES | PERCENT OF<br>TAXPAYERS<br>REBATED | NO. UNDER<br>MINIMUM | PERCENT<br>UNDER<br>MINIMUM | NUMBER<br>CAPPED | PERCENT<br>CAPPED |
|----------------|-------------------|-------------------|-------------------|------------------------------------|----------------------|-----------------------------|------------------|-------------------|
| \$10,000,000   | 3.10%             | \$46              | 219,170           | 47.5%                              | 242,324              | 52.5%                       | 311              | 0.1%              |
| \$15,000,000   | 4.58%             | \$59              | 254,686           | 55.2%                              | 206,808              | 44.8%                       | 658              | 0.1%              |
| \$20,000,000   | 6.10%             | \$72              | 279,375           | 60.5%                              | 182,119              | 39.5%                       | 1,101            | 0.2%              |
| \$25,000,000   | 7.68%             | \$85              | 294,440           | 63.8%                              | 167,054              | 36.2%                       | 1,599            | 0.3%              |
| \$30,000,000   | 9.31%             | \$98              | 304,754           | 66.0%                              | 156,740              | 34.0%                       | 2,163            | 0.5%              |
| \$35,000,000   | 10.96%            | \$111             | 314,786           | 68.2%                              | 146,708              | 31.8%                       | 2,827            | 0.6%              |

Note: The rebate percent, number of rebates, and number of taxpayers under the minimum are subject to change depending on the tax year for which the rebate is made, and the exact size of the rebate pool.

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ORI/MDOR  
29-Dec-94

SENATE TAXATION

DATE January 26, 1995

EXHIBIT NO. 2

BILL NO. HB 171

DATE-

*January 26, 1995*

SENATE COMMITTEE ON

*Taxation*

BILLS BEING HEARD TODAY

*HB 169 Senator Christaens**HB 171 Rep. John Mercer*

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PLEASE PRINT

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Check One

| Name                  | Representing                     | Bill No.      | Support                             | Oppose                   |
|-----------------------|----------------------------------|---------------|-------------------------------------|--------------------------|
| <i>Denna Burr</i>     | <i>MontDx</i>                    | <i>HB 171</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <i>Paula</i>          | <i>DOR</i>                       | <i>HB 171</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <i>Laurie Koutnik</i> | <i>Christian Coalition of MT</i> | <i>HB 171</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <i>CAROLYN McANDY</i> | <i>Self</i>                      | <i>HB 171</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
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|                       |                                  |               |                                     |                          |
|                       |                                  |               |                                     |                          |

## VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY



DATE - January 26, 1995

SENATE COMMITTEE ON Taxation

BILLS BEING HEARD TODAY: S.B. 169 Senator Christaens  
S.B. 171 Rep. John Mercer

< ■ > PLEASE PRINT < ■ >

Check One

| Name                   | Representing | Bill No.   | Support                             | Oppose                   |
|------------------------|--------------|------------|-------------------------------------|--------------------------|
| <u>John Christaens</u> |              | <u>169</u> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|                        |              |            | <input type="checkbox"/>            | <input type="checkbox"/> |
|                        |              |            | <input type="checkbox"/>            | <input type="checkbox"/> |
|                        |              |            | <input type="checkbox"/>            | <input type="checkbox"/> |
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### VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY