

MINUTES

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

COMMITTEE ON TAXATION

Call to Order: By **CHAIRMAN GERRY DEVLIN**, on March 8, 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 287, SB 260, SB 334
Executive Action: HB 287, SB 407

HEARING ON SB 334

Opening Statement by Sponsor:

SEN. LARRY BAER, SD 38, Flathead Valley, declared the people of Montana in 1986, told their government they wanted no more real property tax increases. He stated this bill is proposed as a Constitutional amendment enacted by the people and more importantly, it can only be overruled by the people. **SEN. BAER** said now is government's opportunity to restore the people's faith in government. He explained SB 334 is not his brainchild, it was conceived and developed by a large group of Montanans. He acknowledged it rolls back residential property tax to I-105, 1986 levels or current levels whichever is less, for people who

live in their homes. He said it limits increases to 2% unless improvements are made. **SEN. BAER** stressed the actual tax can't ever exceed 1% of their assessed value. He further explained properties which came into existence since 1986 will be assessed as if they did exist in 1986. He declared SB 334 will be salvation for those who have suffered the most from excessive real property taxation. **SEN. BAER** attested this bill is subject to the new contingency voidness rule.

Proponents' Testimony:

REP. RICK JORE, HD 73, Ronan, commented SB 334 goes a long way toward restoring trust in government.

Walt Dupea said Montanans have been taxed to death. He urged the legislators to do something.

Greg Hinkle, Cherry Creek Farm, related his situation in regard to his 23 acre farm. He explained he was denied agriculture status because he couldn't fill out the required form showing he had a \$1,500.00 a year income from his farm. He reported he is just starting in the herb business and is growing his own seed which consequently can't be sold immediately. **Mr. Hinkle** stated he will be taxed \$483.00 an acre once a crop is growing on the land. He said he will be taxed for his pump, irrigation line, sprinklers, and the fields because they will be irrigated. He commented Montana needs serious property tax change and this bill is a good start.

Mark Gilliland presented his 1990-1994 tax records. **EXHIBIT 1.** He urged the committee to consider SB 344 so working people can afford to live in Montana.

Jerry Sommers stated his property taxes have gone from \$487.00 five years ago to over \$1200.00. He strongly urged support for SB 334.

Jess Quinn acknowledged this bill is good tax reform. He urged support for SB 334 stating if this isn't passed the people will have to rise up and start an initiative process.

Jack Murphy said SB 334 is a small step in the right direction.

Richard E. Mauzey commented his taxes have gone up astronomically in the last five years. He urged the committee to seriously consider tax reform.

Dick Samson attested he attended the special session in January, 1994 and pleaded for the same thing he is pleading for today. He stated he appealed his taxes in Lake County 21 months ago and still doesn't have an answer. He declared he is now a part of a 17 class action suit against the state saying the appraisal

system in Montana is unconstitutional. **Mr. Samson** pleaded for tax relief. He stated SB 334 is a step in the right direction.

Pastor James E. Huff submitted written testimony. **EXHIBIT 2.**

Barry and Danneen Schulze, sent written testimony. **EXHIBIT 3.**

Opponents' Testimony:

Dennis Burr, Montana Taxpayers Association, commented there is frustration with the property tax system in Montana. He stated the Constitutional amendment in this bill applies only to residential property. He said the changes in the bill aren't uniform, explaining the reductions in the Western part of Montana will be greater than the reductions in value in Eastern Montana. **Mr. Burr** acknowledged SB 334 doesn't reduce or limit property taxes in general, it only puts a limitation on residential property. He stated he regards this measure as a shift of taxes from residential property to business and agricultural properties.

Mick Robinson, Director, Department of Revenue, spoke on behalf of the Governor and the Department of Revenue in opposition to this particular approach to property tax relief or tax reform. He said this is not the type of comprehensive property tax reform that needs to be reviewed. He stated this is narrowly focused in terms of primary residence because it excludes the rental population from property tax relief. **Mr. Robinson** acknowledged it doesn't include the small main stream businesses and commercial businesses that are in need of property tax relief just as much as residential properties are. He announced he and the Governor support acquisition value.

Blake Wordal, Lewis and Clark County Commissioner, announced those at the local level of government need the means to run local governments. He stated this bill would cut current level spending of local governments enormously. **Mr. Wordal** acknowledged the expenses of public health and safety would be cut. He stressed SB 334 doesn't make Montana property taxes more fair, it makes them less fair.

Eric Feaver, Montana Education Association, fervently rejected the notion that schools are bankrupting Montana and driving people out of their homes and farmsteads. He stated the basic bottom line is that property taxes aren't equitable in Montana. **Mr. Feaver** stressed this bill isn't about equity, it is very flawed.

Gordon Morris, Director, Montana Association of Counties, said he concurs with **Mr. Feavor's** and **Mr. Burr's** statements. He commented this bill has the potential for driving a wedge right down the center of Montana. He stated it is an unacceptable conclusion.

Don Judge, Montana State AFL-CIO, commented this bill is seriously flawed. He stated it doesn't give tax relief.

Jim Foster, Rural Montana Education Association, declared this bill only provides the vehicle to move rural education backwards.

John Malee, Montana Federation of Teachers, said the federation wants to go on record in opposition to this bill.

Informational Testimony:

None

Questions From Committee Members and Responses:

SEN. DOROTHY ECK asked SEN. BAER if he sees this bill focusing on low income people. SEN. BAER commented this bill does focus on the fixed income, elderly and the retired people. He stated it also helps the young.

SEN. DELWYN GAGE questioned SEN. BAER in regard to Page 1 addressing primary residence. SEN. GAGE asked SEN. BAER how a homeowner's residence of 7 months will be determined. SEN. BAER stated a person's integrity will have to be relied on. He said putting the 7 month clause in the bill will have some limitation on the wealthy people. SEN. GAGE asked SEN. BAER what happens to the person who lives in the residence for 7 months, one year, but the next year only lives in the residence for 3 months. SEN. BAER commented he hoped the committee would work on that issue.

SEN. GAGE asked Mr. Gilliland what crop is his agricultural property producing. Mr. Gilliland stated he is currently growing alfalfa. Mr. Gilliland commented his property taxes on his dwelling have gone up 20% per year for the last five years.

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

SEN. FRED VAN VALKENBURG asked SEN. BAER if it was his expectation that the bill would go out to the people with a contingency voidness clause on it, or if the reductions in spending would come prior to or after the people voted on it. SEN. BAER said the way he understands the contingency voidness clause is the bill would go through the House and the Senate and prior to being voted on by the people a reduction in funding and a reduction in spending would have to be found in the budget. SEN. VAN VALKENBURG asked SEN. BAER to respond to the criticism that the passage of this bill will cause a shift in property tax burden to businesses. SEN. BAER stated the Legislature must get the message the people are sending to them, as they did in 1986, it just can't be ignored any longer.

Closing by Sponsor:

SEN. BAER said in 1986, the Legislature heard from the people, and today the people have been heard. He stated there will be no shift from East to West, and no shift from agriculture to commercial in this bill. SEN. BAER commented there must be a reduction and then a freeze of property taxes.

HEARING ON HB 287Opening Statement by Sponsor:

REP. ROBERT "BOB" REAM, HD 69, Missoula County, presented HB 287 from the Department of Revenue. He explained the bill simply gives top priority to the lender, and second priority to the state over the Internal Revenue Service (IRS) when competing for assets owned by a person who owes taxes. He stated this bill is revenue positive and possibly over a million dollars would go to the State of Montana.

Proponents' Testimony:

Dave Woodgerd, Chief Counsel for the Department of Revenue, presented written testimony in support of HB 287. EXHIBIT 4.

Bob Pyfer, Montana Credit Unions League, testified in support of the bill.

Opponents' Testimony:

None

Informational Testimony:

None

Questions From Committee Members and Responses:

None

Closing by Sponsor:

REP. REAM commented as of January 1, 1995 there was almost \$33 million in accounts receivable in the incoming miscellaneous tax division. He explained last year the department collected \$12 million, however, \$4½ million was written off as bad debts. He stated this bill could help recover some of the \$4½ million if the state gets in before the IRS does.

{Tape: 1; Side: B; Approx. Counter: 17.1.}

HEARING ON SB 260Opening Statement by Sponsor:

SEN. BOB PIPINICH, SD 29, Missoula, asked Larry Akey, Coin Machine Operators, to present and explain amendments to SB 260. EXHIBIT 5. SEN. PIPINICH commented this bill provides for a pathological gambling trust fund. He stated the State of Montana needs a program to help individuals who are problem gamblers. SEN. PIPINICH stressed the amendments provide that counselors must be certified by the National Council of Problem Gambling.

Proponents' Testimony:

Dennis Casey, Executive Officer, Gaming Industry Association of Montana, attested SB 260 provides a source of income which will be available in the future. He asked for a do pass vote on this bill.

Norma Jean Boles, Department of Corrections and Human Services, Manager, Alcohol and Drug Abuse Division, submitted written testimony. EXHIBIT 6.

Pat Melby, Rimrock Foundation, presented written testimony. EXHIBIT 7. Mr. Melby submitted a handout titled "Don't Gamble with Montana's Future. EXHIBIT 8

Wilbur Rehmann, Montana Department of Justice Gambling Control Division, announced support for the bill as amended and concurs with the bill's sponsor that something must be done about funding the program.

Charmaine Murphy, Director, Montana Lottery, submitted written testimony. EXHIBIT 9.

Ellen Engstedt, Don't Gamble with the Future, presented written testimony. EXHIBIT 10. She stated that David Hemion, Montana Association of Churches, and Sharon Hoff, Montana Catholic Conference, signed the visitor register, however, they had to leave the hearing early and requested Ms. Engstedt read their names into the record in support of SB 260.

Larry Akey, Montana Coin Machine Operators Association, urged support for the bill with the amendments. He commented the state has some responsibility for funding the program.

Opponents' Testimony:

None

Informational Testimony:

None

Questions From Committee Members and Responses:

SEN. VAN VALKENBURG asked **Ms. Boles** what will happen to her division with the reorganization plan that affects the Department of Corrections. **Ms. Boles** stated her division will probably go to the new Human Service Agency.

SEN. VAN VALKENBURG asked **Ms. Murphy** to explain the disparity between the 1% tax and 1% net revenue. **Ms. Murphy** commented what is being proposed in the bill is 1% of what is returned to the state in all cases, or the total 1% of what is returned to the state, and not what is wagered. She stated video games have 12 times the amount wagered than the lottery has. **SEN. VAN VALKENBURG** asked **Ms. Murphy** if she has a proposed amendment that would correct the disparity from her perspective. **Ms. Murphy** stated she offered to **SEN. PIPINICH** a breakdown of all forms of approved gaming in Montana and the percentages of what each of those forms contributed to the total.

SEN. VAN VALKENBURG asked **SEN. PIPINICH** if the amendments offered by **Mr. Akey** do away with the earmarking of the funds for the particular program in each case, by virtue of the language, referring to deposit of the funds in the trust funds. He stated it does away with the language which says "the legislature shall appropriate". **SEN. PIPINICH** said **SEN. VAN VALKENBURG** is correct. **CHAIRMAN DEVLIN** asked **SEN. PIPINICH** to meet with interested parties to discuss appropriate language.

SEN. DOROTHY ECK voiced her concern in regard to not having enough funds from the trust to accomplish what needs to be done. She asked **SEN. PIPINICH** if any consideration has been discussed for putting half the money into starting the program immediately, rather than putting the money into a trust where the income would be smaller. **SEN. PIPINICH** said **SEN. ECK** is correct in the fact \$400,000.00 isn't enough money. He said it will take approximately 1½ years to build the money up. **SEN. ECK** asked **SEN. PIPINICH** if he would object to the suggestion of putting half the money into the trust fund and using the other \$200,000.00 to start the program in order to have a program actually up and running. **SEN. PIPINICH** said he would welcome it.

SEN. ECK asked **Mr. Casey** if the study being conducted will specifically deal with problem gamblers or the state costs associated with problem gamblers. **Mr. Casey** stated the Gaming Advisory Council is conducting the study on the issue of problem gambling. **SEN. ECK** suggested to **Mr. Casey** that the costs associated with the problem be included in the study.

SEN. GAGE questioned **SEN. PIPINICH** in regard to putting a contingency voidness clause on the bill. **SEN. PIPINICH** stated it didn't need the clause.

SEN. LORENTS GROSFIELD acknowledged this bill contemplates a very good program, but the burden for paying for the program would be

on the state general fund and local government funds. He asked **Mr. Akey** how he can justify taking a program that is needed, and charge state general funds and local government funds instead of charging the industry, which is where the problem arises from. **Mr. Akey** responded he questions the premise upon which **SEN. GROSFIELD'S** question is based upon. He said a study was conducted in South Dakota and legalization of gambling actually caused a reduction in pathological gamblers. **Mr. Akey** commented in 1987, when the state went from a flat fee on the machines to a 15% tax, state and local governments stated they would use part of the money to address the social consequences of gambling. He acknowledged they never did what they said they would do and that isn't the fault of the industry. **Mr. Akey** affirmed the state and local governments do have a responsibility to take a share of the revenues to do what they said they would do in 1987.

Closing by Sponsor:

SEN. PIPINICH reported in the original bill the local governing bodies were suppose to set up the program. He stated this isn't enough money but it is a start.

{Tape: 2; Side: 1; Second Tape Inserted.}

EXECUTIVE ACTION ON HB 287

Motion: **SEN. VAN VALKENBURG** MOVED HB 287 BE CONCURRED IN.

Discussion: **SEN. VAN VALKENBURG** commented he has been giving the Department of Revenue a hard time for the last three sessions about the fact they continue to have over \$20 million of bad debt which they are unable to collect. He stated this bill will help them collect it.

Vote: MOTION CARRIED UNANIMOUSLY.

EXECUTIVE ACTION ON SB 407

Motion: **SEN. MIKE FOSTER** MOVED TO ADOPT AMENDMENTS (sb040701.ajm).

Discussion: **SEN. VAN VALKENBURG** asked if discussion in regard to the 1,000 ton limit has taken place. **CHAIRMAN DEVLIN** asked **Mr. Hoffman** to discuss the limit. **Mr. Hoffman** stated during the course of the hearing the discussion started with 2,500 tons. He explained 1,000 tons times the \$20.00 figure (first year the rate is applied within the law) times 200 mills is about \$4,000.00 in tax for a small operation.

SEN. ECK asked **Mr. Hoffman** what rougher garnet concentrate is. **Mr. Hoffman** replied it is a state-of-the-art term. He explained different quality of garnets are used as an abrasive. **SEN. ECK** asked **Mr. Hoffman** when purchasing a bucket of gravel is it

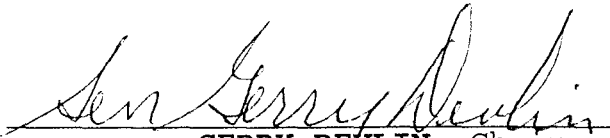
concentrate or from the garnet heap. Mr. Hoffman commented it is considered concentrate.

Vote: MOTION CARRIED UNANIMOUSLY ON THE AMENDMENTS.

Motion/Vote: SEN. FOSTER MOVED DO PASS AS AMENDED ON SB 407.
MOTION CARRIED UNANIMOUSLY.

ADJOURNMENT

Adjournment: 10:15 a.m.


GERRY DEVLIN, Chairman


RENEE J. PODELL, Secretary

GD/rp

**MONTANA SENATE
1995 LEGISLATURE
TAXATION COMMITTEE**

ROLL CALL

DATE _____

March 18, 1995

[illegible]

SEN:1995
wp.rollcall.man
CS-09

SENATE STANDING COMMITTEE REPORT

Page 1 of 1
March 8, 1995

MR. PRESIDENT:

We, your committee on Taxation having had under consideration HB 287 (third reading copy -- blue), respectfully report that HB 287 be concurred in.

Signed: 
Senator Gerry Devlin, Chair



Amd. Coord.

Sec. of Senate

SEN. VAN VALKENBURG
Senator Carrying Bill

541125SC.SRF

SENATE STANDING COMMITTEE REPORT

Page 1 of 2
March 8, 1995

MR. PRESIDENT:

We, your committee on Taxation having had under consideration SB 407 (first reading copy -- white), respectfully report that SB 407 be amended as follows and as so amended do pass.

Signed: 
Senator Gerry Devlin, Chair

That such amendments read:

1. Title, line 6.

Following: "PURPOSES;"

Insert: "EXEMPTING 1,000 TONS OF ROUGHER GARNET CONCENTRATE,
UNDER CERTAIN CONDITIONS, FROM THE NET PROCEEDS TAX;"

2. Page 1, line 15.

Following: the first "value"

Insert: "-- exemption"

3. Page 2, line 3.

Strike: "1995"

Insert: "1996"

4. Page 2, line 4.

Strike: "1996"

Insert: "1997"

5. Page 2, line 6.

Strike: "1991"

Insert: "1995"

6. Page 2, line 12.


Following: line 11


Insert: "(3) For the purposes of this section, "associated byproducts" means gold, silver, copper, lead, or any other mineral or precious or semiprecious gems or stones that are produced, processed, and sold in conjunction with the mining and processing of industrial garnets.

(4) A person who produces and sells associated byproducts subject to taxation under this section is not required to file a statement or pay the tax on the associated byproducts under Title 15, chapter 23, part 8, or under Title 15, chapter 37, part 1.

(5)(a) Except as provided in subsection (5)(b), a person is not liable for the net proceeds tax on 1,000 tons or less of rougher garnet concentrate, including the value of associated byproducts, produced and sold in a calendar year.

(b) A person who produces and sells more than 1,000 tons of

 Amd. Coord.

 Sec. of Senate

541506SC.SRF

rougher garnet concentrate in a calendar year is liable for the net proceeds tax on all rougher garnet concentrate, including the value of associated byproducts, produced and sold in the calendar year."

7. Page 9, line 26.
Strike: "tax"
Insert: "production"

-END-

TE 10/12/90

STATE OF MONTANA, COUNTY OF LAKE
OFFICE OF COUNTY TREASURER
LAKE COUNTY COURTHOUSE
POLSON MT 59860

STATE TAXATION

March 8, 1995 11563

3B 334

1990 REAL PROPERTY TAX STATEMENT

*** THIS IS A TAX BILL ***

PAYEE NAME & ADDRESS

TW RANG BC DESCRIPTION

LLILAND, MARK C. & DIANE C.

20 21 31 N1/2N1/2NE1/4NE1/4

C08 3242

9.78 ACRES

003 MOISES VALLEY ROAD

IESE MT

59824

ST	DISTRICT DESCRIPTION	TAXABLE VALUE	MILL LEVY	TAX AMOUNT
R	MOIESE RURAL	47	295.830	13.90
IR	MOIESE RURAL	108	295.830	31.95
HR	MOIESE RURAL	2,783	295.830	823.29
AN	SANITARY LANDFILL		0.000	34.00
IR	MOIESE RURAL	90	295.830	26.62
C10	PER CAPITA FEE HORSES		0.000	9.48
D&M	FLATHEAD IRRIG. D & M		0.000	122.06
ADM	FLATHEAD IRRIG. ADM.		0.000	21.25
UIL	SOIL CONSERVATION		1.210	3.55

CURRENT TAXES DUE

PAY THIS AMT BY 11/30/90	PAY THIS AMT BY 05/31/90	CURRENT TOTAL TAX DUE
564.81	521.29	1,086.10

PENALTY

INTEREST

TOTAL

PAID 2/21/95
OK - 521.29
OK

PLEASE EXAMINE YOUR NEW STATEMENT CAREFULLY AND READ THE ENCLOSED LETTER. ANY DELINQUENT TAXES MUST BE PAID BY DATE SPECIFIED OR ADDITIONAL INTEREST MUST BE CHARGED. PLEASE RETURN THIS STATEMENT WITH PAYMENT!!! THANK YOU.

YOUR TAX DOLLARS APPLY AS FOLLOWS:

STATE	COUNTY	CITY	SCHOOL	OTHER
175.62	228.67	0.00	438.33	

LAKE CO. TREASURER
POLSON, MONTANA

DATE 10/16/91
STATE OF MONTANA

LAKE COUNTY TREASURER
106 4TH AVE EAST
POLSON MT 59860

115

1991 REAL PROPERTY TAX STATEMENT

** THIS IS A TAX BILL **

TAXPAYER NAME & ADDRESS	TW	RANG	SC	DESCRIPTION
GILLILAND, MARK C. & DIANE C.	20	21	31	N1/2N1/2NE1/4NE1/4 COS 3242 9.78 ACR
5003 MOISES VALLEY ROAD MOIESE MT 59824				

TAX DIST	DISTRICT DESCRIPTION	TAXABLE VALUE	MILL LEVY	TAX AMOUNT
7MR	MOIESE RURAL	47	309.616	14.55
7MR	MOIESE RURAL	112	309.616	34.60
7MR	MOIESE RURAL	2,895	309.616	896.34
SAN	SANITARY LANDFILL		0.000	34.00
7MR	MOIESE RURAL	67	309.616	20.70
7MR	MOIESE RURAL	133	309.616	41.10
FO&M	FLATHEAD IRRIG. O & M		0.000	149.10
FADM	FLATHEAD IRRIG. ADM.		0.000	19.10
PCIO	PER CAPITA FEE HORSES		0.000	9.40
SOIL	SOIL CONSERVATION		1.210	3.70

CURRENT
TAXES DUE

| PAY THIS AMT | PAY THIS AMT | CURRENT
| BY 11/30/91 | BY 05/31/92 | TOTAL TAX D
| 628.50 | 594.48 | 1,222.10

PENALTY

INTEREST

TOTAL

PLEASE EXAMINE YOUR NEW STATEMENT CAREFULLY AND READ THE ENCLOSED LETTER. A DELINQUENT TAXES MUST BE PAID BY DATE SPECIFIED OR ADDITIONAL INTEREST MUST BE CHARGED. PLEASE RETURN THIS STATEMENT WITH PAYMENT!!! THANK YOU.

YOUR TAX DOLLARS APPLY AS FOLLOWS:

STATE	COUNTY	CITY	SCHOOL	OTHER
188.73	228.43	0.00	533.22	272.60

PAID

MAY 29 '92

LAKE CO. TREASURER
POLSON, MONTANA

EXHIBIT 1DATE 3-8-95SB 334

11563

DATE 10/09/92

LAKE COUNTY TREASURER
106 4TH AVE EAST
POLSON MT 59860

STATE OF MONTANA

1992 REAL PROPERTY TAX STATEMENT

** THIS IS A TAX BILL **

PAYER NAME & ADDRESS

TW RANG 8C DESCRIPTION

MILLILAND, MARK C. & DIANE C.

20 21 31 COS 3242
IN N1/2N1/2NE1/4NE1/4
9.78 ACRES5003 MOIESE VALLEY RD
MOIESE MT 59824

TAX	DISTRICT DESCRIPTION	TAXABLE VALUE	MILL LEVY	TAX AMOUNT
7MR	MOIESE RURAL	47	319.355	15.01
7MR	MOIESE RURAL	112	319.355	35.77
MR	MOIESE RURAL	2,895	319.355	924.53
SAN	SANITARY LANDFILL		0.000	41.00
7MR	MOIESE RURAL	68	319.355	21.72
MR	MOIESE RURAL	109	319.355	34.81
O&M	FLATHEAD IRRIG. O & M		0.000	151.30
FADM	FLATHEAD IRRIG. ADM.		0.000	23.38
OC10	PER CAPITA FEE HORSES		0.000	7.90
OIL	SOIL CONSERVATION		1.210	3.70

CURRENT
TAXES DUE

 | PAY THIS AMT | PAY THIS AMT | CURRENT
 | BY 11/30/92 | BY 05/31/93 | TOTAL TAX DUE
 | 650.08 | 609.04 | 1,259.12

PENALTY

INTEREST

TOTAL

PAID

MAY 25 1993

LAKE COUNTY TREASURER
POLSON, MONTANA

EASE EXAMINE YOUR NEW STATEMENT CAREFULLY AND READ THE ENCLOSED LETTER. ANY
 DELINQUENT TAXES MUST BE PAID BY DATE SPECIFIED OR ADDITIONAL INTEREST MUST BE
 CHARGED. PLEASE RETURN THIS STATEMENT WITH PAYMENT!!! THANK YOU.

YOUR TAX DOLLARS APPLY AS FOLLOWS:

STATE	COUNTY	CITY	SCHOOL	OTHER
58.16	221	0.00	495.77	283.98

LAKE CO TREASURER
POLSON, MONTANALAKE CO TREASURER
POLSON, MONTANA

TREASURER'S PERMANENT

10-22-93
08:01:06

STATE OF MONTANA, COUNTY OF LAKE
Office of County Treasurer
106 4th Ave. East
Polson, MT 59840
1993 REAL Property Tax Statement

Page:
Tax ID: 113

**** THIS IS A TAX BILL ****

Name & Address	TW Rang SC	Description
GILLILAND, MARK C. & DIANE C. 5003 MOIESE VALLEY RD MOIESE MT 59824	20 21 31	COS 3242 IN N1/2N1/2NE1/4NE1/4 9.78 ACRES

District	Mill Levy	Tax Amount
7MR MOIESE RURAL	431	351.11
7MR MOIESE RURAL	851	351.11
7MR MOIESE RURAL	1371	351.11
7MR MOIESE RURAL	221	351.11
7MR MOIESE RURAL	1391	351.11
7MR MOIESE RURAL	3,7161	351.11
FADM FLATHEAD IRRIG. ADM.	01	1.00
FO&M FLATHEAD IRRIG. O &	01	1.00
PC10 PER CAPITA FEE HORSE	01	1.00
SAN SOLID WASTE MANAGEMENT DISTRICT	01	1.00
SOIL SOIL CONSERVATION	3,8981	1.21

CURRENT
TAXES DUE

| Pay This Amount | Pay This Amount | Current
| By 11-30-93 | By 05-31-94 | Total Tax Am

| 908.54 | 823.55 | 1,732.09

PENALTY

INTEREST

TOTAL

Please examine your new statement carefully and read the enclosed letter. Any
Delinquent taxes must be paid by date specified or additional interest must be
charged. Please return this statement with PAYMENT!!! Thank you

Your Tax Dollars Apply as Follows:

State	County	City	School
235.48	371.59	0.00	873.01

LAKE COUNTY TREASURER
POLSON, MONTANA

EXHIBIT 1
 DATE 3-8-95
8B 334

Patricia J. Cook: **LAKE COUNTY TREASURER**
106 4TH AVENUE EAST
POLSON, MT 59860

Receipt No. **11563**

TAXPAYER'S NOTICE

School District: 7CF	Tax Bill For: 1994 REAL Property Taxes	9,873.00
Mill Levy: 361.338	Taxable Value:	

Legal Description:

GILLILAND, MARK C. & DIANE C.
 5003 MOIESE VALLEY RD
 MOIESE MT 59824

Twn/Rng/Sect 20/21 /31
 COS 3242
 IN N1/2N1/2NE1/4NE1/4
 9.78 ACRES

Delinquent Taxes		Current Taxes		1st Half	2nd Half	Total Due		
PENALTY AND INTEREST CALCULATED TO NOVEMBER 30TH		LAND BLDS & IMPROVEMENTS LIVESTOCK SOLID WASTE MANAGEMENT DI SOIL CONSERVATION FLATHEAD IRRIG. O & FLATHEAD IRRIG. ADM. PER CAPITA FEE HORSE		39.75	39.74	79.49		
Year	Amount			839.21	839.21	1,678.42		
				25.84	25.83	51.67		
				85.00	0.00	85.00		
				2.17	2.16	4.33		
				78.42	78.41	156.83		
				11.27	11.26	22.53		
				4.00	4.00	8.00		
Penalty and interest must be figured before delinquent taxes can be paid. Call 406-883-7224 for correct interest due.								
Breakdown of General Tax				STATE	COUNTY	CITY	SCHOOL	OTHER
		283.46	434.99	0.00	1,102.60	265.22		
Pay 1st Half → Due 11-30-94	1,085.66	Pay 2nd Half Due 05-31-95 →	1,000.61	Or Pay Total Tax →	2,086.27			
SEE REVERSE SIDE FOR IMPORTANT INFORMATION								

2nd Half Receipt No: 11563

	1st Half	2nd Half	Total Due
Taxes	1,085.66	1,000.61	2,086.27
Penalty			
Interest			
Total			

Due: 05-31-95 Year: 1994

Name: GILLILAND, MARK C. & DIANE C.
 5003 MOIESE VALLEY RD
 MOIESE MT 59824

1st Half Receipt No: 11563

	1st Half	2nd Half	Total Due
Taxes	1,085.66	1,000.61	2,086.27
Penalty			
Interest			
Total			

Due: 11-30-94 Year: 1994

Name: GILLILAND, MARK C. & DIANE C.
 5003 MOIESE VALLEY RD
 MOIESE MT 59824

Written Testimony for the Senate Taxation Committee Concerning SB334
(March 8, 1995)

Our disdain for unsound economics, which I believe includes the taxing of one's property, must involve more than just economics. It must be grounded not only in a love of freedom, but above all, in a religious faith, in biblical Christianity. When the Bible plainly sets forth the absolute truth that "the earth is the Lord's and the fullness thereof; the world, and they that dwell therein" (Psalm 24:1), then we must look to the Bible and see if there is further teaching as to the matter of taxing property. As R. J. Rushdoony has stated, "Again in a free economy, property is freed from the restrictions of the state (NOTE-i.e. the government) because it is under the restrictions of the family and of a religiously oriented community. In biblical law, there is no property tax, which means a basic and inalienable social security in the family and in the property. The security of a man in his property, and in his inheritance, means a stability in the social order which is productive of progress." (from Politics of Guilt and Pity, p. 237)

The Bible sets forth that a tithe was to be paid on the increase of the land, not on the land itself. In Deuteronomy 14:22 we read, "Thou shalt truly tithe all the increase of thy seed, that the field bringeth forth year by year." There are additional verses to which we could also refer. We might also note that for the early Americans liberty to a large degree included and meant real property. A major function of civil government, they believed, was the protection of property. As early as 1646, Massachusetts was ready to introduce a tax on the increase, but not a tax on real property. In Journals of the Continental Congress 1774 - 1789, vol. 1, 1774, we read of our forefathers appealing to Quebec to stand against Great Britain. The statement of October 26, 1774, asks, "What can protect your property from taxing edicts, and the rapacity of necessitous and cruel masters."

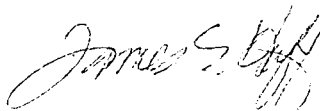
In Mosaic law, e.g. in Leviticus 25, we see the value and importance God placed upon the land and upon the individual family to which it belonged. It vested ownership, not in any one generation, but in all the generations of the family, present and to come. Thus no present owner could alienate the family property so as to disinherit his posterity. It had to be restored in the year of jubilee. However, through the present system of property taxation, the opportunity exists and has been dictatorially imposed to remove a family from its property (due to unpaid taxes) thus abrogating the God-given laws concerning land. I fear for those who have ignored God's clear teaching. remember, "God is not mocked." (Galatians 6:7) An additional aspect to look at is the biblical teaching of inheritance. In Proverbs 13:22, we read, "A good man leaveth an inheritance to his children's children:

and the wealth of the sinner is laid up for the just." Inheritance allows for the accumulation of capital. This is a God-given right stressed in the Bible. Social progress comes with the accumulation and development of wealth. This enables the family to be independent and does not concentrate the power in the government. However, property taxes now threaten many older, retired property owners. With an increasing tax burden while on a fixed income, they find themselves unable to retain their property and therefore unable to leave an inheritance of the property to their posterity. The confiscatory nature of property tax, therefore, runs counter to the biblical laws of inheritance. This ought not to be allowed in a society where freedom is cherished.

Lastly, the very nature of having to pay property tax annually amounts to paying rent in order to keep what you have already purchased. Without paying the "rent", the property owner is dispossessed of the land that is his. This runs counter to biblical law also. "Man will be the servant either of God or of the state. The purpose of the biblical land law is the preservation of man from the attempts of the state to become god over man, and to assert instead the total dominion of God over society. The logical concomitant of state control over a man's property is the loss of a man's liberty, and both will arise with a loss of faith. The state, to affirm its lordship over man, must seek to control both Christianity and private real property and to negate the meaning of both." (Politics of Guilt and Pity by Rousas J. Rushdoony)

Because of this biblical view about property tax, I therefore urge the approval of Senate Bill 334 which would at least roll back property taxes to the 1986 level. This would represent real property tax reform. This would be at least a significant step towards the complete elimination of property tax. Furthermore, how dare the legislature to ignore the clear will of the voters of Montana when the voters approved a property tax freeze in 1986. The legislature turned the idea of a "freeze" on its head by allowing numerous loopholes and exceptions to the "freeze". I commend Sen. Larry Baer for his efforts with SB334.

Sincerely,



Pastor James E. Huff
29 Meadowlark Drive
Kalispell, MT 59901

To: LEGISLATURE Fax: 1-900-225-1600

~~SENATE TAXATION COMMITTEE CHAIRMAN~~
MONTANA LEGISLATURE
MARCH 7, 1995

DATE March 18, 1995EXHIBIT NO. 3FILE NO. SB 334

I AM FAXING TO STRONGLY URGE YOU TO PASS SENATOR LARRY BAER'S PROPERTY TAX ROLL BACK. THE LEGISLATURE HAS A RESPONSIBILITY TO STOP THE ELDERLY FROM BEING EVICTED FROM THEIR HOMES. THE TAXES IN THE FLATHEAD VALLEY HAVE RISEN TO OUTRAGEOUS HIGHS DUE TO AN INFLUX OF OUT-OF-STATE MONEY, BUT THAT SHOULD NOT BE USED AS AN EXCUSE TO CONTINUE AN ABYSMAL PRACTICE. THE STATE AND THE COUNTIES SHOULD BE ASHAMED OF WHAT THEY HAVE ALLOWED TO HAPPEN. THE HORROR STORIES YOU HAVE HEARD OF PEOPLE LOSING THEIR HOMES BECAUSE OF TAXES ARE NOT EXAGGERATED. ON A PERSONAL NOTE, MY MOTHER, WHO HAS OWNED THE SAME HOME SINCE 1959, WAS FORCED TO TAKE ON A MINIMUM WAGE JOB TO BE ABLE TO KEEP HER HOME. MY MOTHER IS 72 YEARS OLD, AND HAS PAID PROPERTY TAXES ON HER HOME WITHOUT COMPLAINT. SHE IS LUCKY, AT 72 YEAR OLD SHE IS ABLE TO TAKE ON A FULL-TIME JOB. THE PROBLEM IS, SHE SHOULDN'T HAVE TO. AND WHAT OF THE SENIORS WHO ARE UNABLE TO DO THE PHYSICAL LABOR THAT IS REQUIRED OF MY MOTHER? I AM NOT ASKING FOR HANDOUTS FOR MY MOTHER, OR RELIEF. I AM ASKING FOR REFORM. THE SYSTEM IS BROKEN AND DOESN'T NEED A BAND-AID. DON'T GIVE HER HANDOUTS, PLEASE JUST STOP TAKING HER MONEY AND HER ABILITY TO CARE FOR HERSELF AWAY FROM HER.

PLEASE PASS SENATOR LARRY BAER'S PROPERTY TAX REFORM MEASURE IN YOUR COMMITTEE TOMORROW. SENATOR BAER HAS PROPOSED THE CUTS TO THE PROGRAM INCREASES TO MAKE UP THE MONEY THAT WOULD BE LOST BY THE ROLL BACK. PLEASE, LEAVE MONTANA A FUTURE, AND A HOPE OF A ROOF OVER OUR HEADS.

THANK YOU FOR YOUR TIME,

DANNEEN K. SCHULZE
635 1/2 2ND AVE WEST
KALISPELL, MT 59901

PLEASE GIVE A COPY OF THIS FAX TO SENATOR BAER. THANK YOU!

S

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Testimony In Support of HB 287 BILL NO. SB 287
Third Reading Copy

Department of Revenue
February 8, 1995

The purpose of this bill is to put the State of Montana and the Internal Revenue Service on a level playing field when competing for assets owned by a person who owes taxes. Currently, the IRS often ends up with an earlier priority date on their lien and therefore they often get all of the assets available, leaving Montana with uncollectible taxes.

When the Department does not receive payment for taxes owed the State of Montana, we try to contact the person and determine what the problem is and work out a solution for payment. If after contacting the person in writing and by telephone, we still can not collect the taxes, as a last resort, we issue a warrant for distraint. A warrant for distraint is a lien upon any property owned by the person.

The priority date of a lien or warrant for distraint determines the order in which the creditors receive payment. The earlier the priority date, the more likely that the creditor will receive any money or other assets held by the debtor.

Presently, the priority date for a state warrant for distraint is the date the warrant is filed. This bill, as amended in the House, will change the priority date of our warrant to the date that the tax is due. However, this priority date does not apply to private lienholders, if they file their lien prior to ours. It does apply to liens filed by the Internal Revenue Service.

The Department of Revenue currently files between 3,500 and 4,000 warrants for distraint a year. The Department often finds itself in competition with the Internal Revenue Service in order to collect taxes owed to the State of Montana. If this bill passes, the Department will be in a better position to collect state taxes when the IRS is trying to collect federal taxes.

Liens created by the Internal Revenue Service have a priority date of the date of assessment, pursuant to federal law. The Service must file their lien in the same manner as the state but their priority date is much earlier. All that is required to establish the priority date is that the Service issue an assessment. Once the information regarding the assessment is put into the IRS computer, the Service's position is secured upon filing the lien.

The Department's lien under current law, has a priority date which is the same as the filing date. The State of Montana therefore is at a great disadvantage when competing with the Internal Revenue Service. There is always a span of several months between the time the tax liability occurred and the warrant for distraint is filed. This is because the Department must satisfy certain legal requirements, such as notice prior to issuing a warrant for distraint. In addition, we try to personally contact the person before we file a warrant. This process takes time.

Specifically, the bill states that the Department is a judgement lien creditor. This is important because federal law states that the early priority date is not effective against judgment lien creditors. The IRS maintains that the Department is not a judgement lien creditor.

Secondly, the bill provides that the Department has an early priority based on the due date of the tax. However, the bill provides further that the early priority date does not apply to purchasers, holders of security interests, judgement lien creditors, and other lienholders if they file their lien prior to the Department's lien. The IRS's lien is not one of these liens and thus, the Department will be able to enforce it's early priority date against the IRS.

Passage of this bill will put the State of Montana in a better position in its tax collection efforts. The state will collect a larger percentage of the taxes assessed. The Department currently has an accounts receivable of around \$32 million. This bill will help reduce this large collection problem. It is unfair to the taxpaying citizens of Montana who must foot the bill for those few who do not pay their fair share.

AMENDMENTS TO SENATE BILL 260, SECOND READING COPY

Treatment and certification program

1. Page 1, line 14.
Following: "result from"
Insert: "pathological"
Following: "caused by"
Insert: "pathological"
2. Page 1, line 18.
Following: "resulting from"
Insert: "pathological"
3. Page 1, line 19.
Following: "effects of"
Insert: "pathological"
4. Page 1, line 21.
Following: "consequences of"
Insert: "pathological"
5. Page 1, line 29.
Strike section 3 in its entirety.
Insert: "NEW SECTION. Section 3. Definitions. As used in [sections 3 through 5], unless the context requires otherwise, the following definitions apply:
(1) "Certified problem gambling counselor" means a person certified as a gambling counselor by the national council on problem gambling.
(2) "Department" means the department of corrections and human services provided for in 2-15-2301.
(3) "Gaming advisory council" means the gaming advisory council created by 2-15-2021.
(4) "Pathological gambling" means an impulse control disorder meeting the diagnostic criteria set forth in the diagnostic and statistical manual version 4 of the American psychiatric association.
(5) "Problem gambling" means the patterns of gambling-related behavior that compromise, disrupt or damage personal, family and vocational pursuits and includes pathological gambling and excessive gambling."

NEW SECTION. Section 4. Design and implementation of pathological gambling treatment program. (1) The department shall, in consultation and coordination with the gaming advisory council, design and develop a pathological gambling treatment program. In designing and developing the program, the department shall:

- (a) develop a statewide plan to address pathological and problem gambling;
- (b) adopt rules necessary to administer the program; and
- (c) develop priorities for funding treatment services and develop criteria for distributing program funds.

(2) The department shall implement and administer a pathological gambling treatment program. In implementing and administering the program, the department shall:

- (a) make services available as provided for in [section 5];
- (b) monitor expenditure of program funds by agencies and organizations; and
- (c) evaluate the efficacy of treatment services provided through the program.

NEW SECTION. Section 5. Pathological gambling treatment program services.

(1) The department shall make available to pathological gamblers and their immediate families a range of treatment services including outpatient services, intensive outpatient services, after care services and, on the recommendation of an independent certified problem gambling counselor, inpatient services to those persons requiring specialized care.

(2) In addition to the services required by subsection (1), the department shall:

- (a) provide problem gambling prevention and educational services to the general public; and
- (b) provide a toll-free telephone service for crisis intervention and referral of pathological gamblers to certified problem gambling counselors.

(3) The department shall contract with:

- (a) certified problem gambling counselors to provide the services described in subsection (1); and
- (b) public, community-based agencies or private organizations to provide the services described in subsection (2).

6. Page 6, line 29.

Strike: "Section 3"

Insert: "Sections 3 through 5"

DEPARTMENT OF CORRECTIONS
AND HUMAN SERVICESDATE March 8, 1995EXHIBIT NO. 4BILL NO. SB 260

MARC RACICOT, GOVERNOR

1539 11TH AVENUE

STATE OF MONTANA

(406) 444-3930
FAX: (406) 444-4920PO BOX 201301
HELENA, MONTANA 59620-1301

TESTIMONY FOR SB 260

The Alcohol and Drug Abuse Division applauds the efforts of SB 260 to mitigate the social consequences of gambling in Montana.

As mandated by the 52nd Legislature, the Department of Corrections and Human Services, Alcohol and Drug Abuse Division contracted for two studies related to the effects of gambling:

- 1) An incidence and prevalence study
- 2) Treatment of pathological gamblers in Montana.

The results of the incidence and prevalence indicated a lifetime prevalence rate of 3.6% for problem and pathological gamblers in Montana. This means at a minimum, over 5,500 adults in Montana are currently experiencing moderate to severe problems related to their involvement in gambling.

Of the treatment professionals surveyed in Montana, 60% indicated that they had treated problem gamblers at some time in their career. Additionally, those who had treated problem gamblers were more likely to have over 10 years of professional experience and to specialize in chemical dependency treatment.

Given the research the Department of Corrections and Human Services has conducted, the Department agrees we should be the designated agency to assume the responsibility of assessing the treatment resources and awarding grants.

Proposed amendments create unfunded mandates as the amendments include the deletion of section 3. Section 3 allows legislature to appropriate funds for the treatment of the problems associated with gambling and the Department of Corrections and Human Services to receive appropriations to assess the State's resources. The Department cannot accomplish the mandates of SB 260 or the responsibilities defined in the proposed amendments without these funds.

Respectfully submitted,

A handwritten signature in cursive script that reads "Norma Jean Boles".

Norma Jean Boles, Manager
Standards and Quality Assurance
Alcohol and Drug Abuse Division



Leading Quality Addiction Treatment in the Northern Rockies

SENATE TAXATION

March 8, 1995

SB 260

SB 260

March 6, 1995

Sen. Gerry Devlin, Chairman
Senate Taxation Committee
Capitol Station
Helena, MT 59601

RE: SB260/To provide for the treatment of problem Gambling

Dear Senator Devlin,

We urge your support of SB 260. The time is long overdue for Montana to provide for the care and treatment of its citizens who are being seriously impacted by gambling. We have all the facts we need to support this decision. As of 1991, an extensive survey was conducted which indicated that 22,000 Montanans are problem/pathological gamblers and the numbers have grown since.

Providing treatment funds and access to treatment is quite simply a product safety issue--if we are going to reap the revenue stream from this industry, we also need to recognize that this activity puts substantial numbers of our citizens in jeopardy and it is only responsible and humane to assure that those who are injured by this activity have access to help.

To argue that this bill is not affordable, or that it unjustly taxes an industry that is generating millions of dollars is simply a smokescreen. Daily in our facility, we see families ravaged by problem gambling, losing jobs, homes, and even lives to this illness. These are the quiet casualties who cannot speak for themselves but who are very real nonetheless and their desperation is costing us as well.

WE URGE YOU TO ACT FAVORABLY ON THIS IMPORTANT BILL!

Sincerely,

David W. Cunningham, MHA, ACATA
Chief Executive Officer
Rimrock Foundation

Mona L. Sumner, MHA, ACATA
Chief Operating Officer
Rimrock Foundation



Leading Quality Addiction Treatment in the Northern Rockies

GAMBLING IN MONTANA

Courtesy of
Don't Gamble with Montana's Future

Montana Lottery

SENATE TAXATION

DATE March 8, 1995
EXHIBIT NO. 9
BILL NO. SB 260

MEMORANDUM

TO: SENATOR PIPINICH

FROM: CHARMAINE MURPHY *CM*

DATE: FEBRUARY 1, 1995

RE: SB 260

I mentioned to you that conceptually, I could support SB 260, but that I had a concern regarding the funding proposed for the indemnity trust fund. We have attempted to put together an amendment, but have been unsuccessful in confirming 100% of all the financial figures.

Therefore, I offer the following in general terms:

"All forms of gaming, approved by the state of Montana, should contribute to the indemnity trust fund an amount proportional to the amount wagered."

For example:

If the trust fund were set at a \$1,000,000, the sources of funding would be as follows:

<u>Approved forms of Gaming</u>	<u>Estimated Amount Wagered in FY 1994 (M)</u>	<u>% of Total Amount Wagered</u>	<u>Revenue Contributed to Trust Fund</u>
Live Horse Racing	\$ 5.0	.1%	1,000
Simulcast Racing	\$ 5.0	.1%	1,000
Com. Live Keno	\$ 5.5	.1%	1,000
Com. Live Bingo	\$ 8.5	1.7%	17,000
Montana Lottery	\$ 37.8	7.5%	75,000
Video Gaming	\$ 445.2	87.8%	878,000
TOTAL	\$ 507.0	100.0%	1,000,000

Please feel free to call me if you would like further explanation or have questions.

Thank you.



if they looked at the real social impacts of gambling and were honest about those costs, they would admit the amount they give up under SB 260 would be minuscule.

I, as an opponent of gambling in general, have been told countless times by those in the gambling industry to do something worthwhile -- what that has meant was to stop being a DOGOODER by trying to stop gambling -- and do something that would help the compulsive gamblers. To that end, I support SB 260 because it is the first step to establishing a program that would help those addicted.

The proposed amendments that would instruct the Department of Corrections to develop a program for pathological gambling treatment are accepted by Don't Gamble With The Future with some exceptions.

We disagree with the first four amendments which insert the word "pathological" before gambling in Section 1, the legislative policy section. It is our view that gambling as an activity is detrimental to Montana's citizens and the legislative policy as written and approved in the second reading version of SB 260 is correct and should be left intact.

We see no problems with the new section 3 - definitions, except with the striking of the previous section 3 in its entirety. Section 2 of the second reading bill provides on page 1, line 25 that the interest on the trust must be used as provided in section 3, which through amendment has been deleted. Where in the bill with these amendments is there allowed use of

DATE March 8, 1995EXHIBIT NO. 10BILL NO. SB 260

SENATE TAXATION - SENATE BILL 260

Mr. Chairman and Members of the Committee:

For the record, my name is Ellen Engstedt and I represent Don't Gamble With The Future, a statewide organization opposed to the expansion and in favor of stronger regulation of the gambling currently legal in Montana. Our membership is comprised mostly of small business folks and their families.

We strongly support Senator Pipinich for bringing SB 260 before this Legislature.

New Section 1 provides the admission in public policy that there are detrimental effects resulting from gambling and that there are social costs to all of the citizens of Montana caused by gambling. The effects of the explosion of gambling in Montana over the past ten years are under study and those study results are alarming. Gambling is rapidly becoming the third addiction in equal standing with alcohol and drugs in our society.

SB 260 establishes a trust fund into which monies would flow coming from those gambling activities already in place and from those entities reaping the benefits of the large amount of tax revenue received from the tax source. This is NOT a new source of money -- it is a reallocation of the funds already paid and received. EACH gambling activity contributes to the trust fund because EACH gambling activity contributes to the problem of compulsive gambling.

Local governments and schools -- two of the recipients of the revenue -- should be here in full support of SB 260 because

the interest on the trust by the Department of Corrections to use funds to develop the program. Elimination of the existing section 3 also removes any reporting of findings to the Legislature, page 2, line 7.

It appears to me that the monies can flow into the trust and the Department of Corrections is instructed to develop a program, but it receives no funding from the trust to carry out its mission.

One other small issue with the amendments is the lack of renumbering of subsequent sections.

Thank you for your attention and we encourage your support of SB 260 with some of the amendments. This is the only bill in this legislative session that addresses the problem of compulsive gamblers and it is an issue that needs your attention.

DATE March 8, 1995

SENATE COMMITTEE ON Taxation

BILLS BEING HEARD TODAY: HB 287 Rep. Beam

SB 260 Senator Pipinick
SB 334 Senator Bear

< ■ >

PLEASE PRINT

< ■ >

Check One

Name	Representing	Bill No.	Support	Oppose
Kenneth E. Hedman	Myself	334	✓	
Dick Danson	Citizen Taxpayer	334	✓	
NORMA Jean Bokes	DCHS - ADA	260	✓	
Blaise Werdal	Lewis & Clark County	334		✓
Sharon Hoff	Mt. Catholic Cong.	260	✓	
Dave Woodgerd	DOR	HB 287	✓	
ELLEN NGSTEDT	Don't Gamble With The Future	SB 260	✓	
Ann Green	Self -	SB 334	✓	
Walt Dupes	Self	SB 334	✓	
Bobbyfer	MTCreditUnions League	HB 287	✓	
Jerry Sommer	SELF	SB 334	✓	
JACK MURPHY	SELF + FAMILY	SB 334	✓	
GREG HINKLE	CHERRY CRK. FARM	SB 334	✓	
Gabe Hinkle	Cherry Crk. Farm	SB 334	✓	

Wilbur Reumann

VISITOR REGISTER

W of Justice

SB 260 ✓

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY

DATE March 8
 SENATE COMMITTEE ON taxation
 BILLS BEING HEARD TODAY: _____

< ■ > PLEASE PRINT < ■ >

Check One

Name	Representing	Bill No.	Support	Oppose
Mark Gilliland	self and family	SB334	✓	
Kathy McGowan	CDPM	SB260	✓	
Pat Melhoy	Rimrock Foundation	SB260	✓	
Dennis Casey	GIA	SB260	✓	
Richard E. Maurzy	Self	SB334	✓	
Dennis Burr	MONTAX	SB334		X
David Hemion	MT ASSOC of Churches	SB260	✓	
Robert E. Balyeat	Self & Family	SB334	✓	
John Malar		SB334	✗	X
Don Judge	MT STATE AFL-CIO	SB334		X
Mick Robinson	DOR	SB334		X
Charmaine Murphy	Hitteng	SB260	✓	
Gloria Paladino	Richland Development	SB334		X

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY